



Controller General of Accounts
Ministry of Finance
Department of Expenditure
Government of India

Report of the Committee
Constituted to Review
The List of Major and Minor Heads of Accounts (LMMHA)
of Union and States

Part II

Compendium of Accounting Classification Codes
for Union and States

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Acronyms

ACA	Additional Central Assistance
ACAEAP	Additional Central Assistance for Externally Aided Projects
ADB	Asian Development Bank
AFS	Annual Financial Statement
AG	Accountant General
BPL	Below Poverty Line
CBDT	Central Board of Direct Taxes
CBEC	Central Board of Excise and Customs
CBI	Central Bureau of Investigation
CCIT	Chief Commissioner of Income Tax
CIT	Commissioner of Income Tax
COFOG	Classification of the Functions of Government
CPMFS	Central Para Military Forces
CPWD	Central Public Works Department
CSS	Centrally Sponsored Schemes
CWG	Common Wealth Games
DDG	Detailed Demand for Grants
DDR	Debt, Deposit & Remittance
DG	Director General
DGS&D	Director General of Supplies & Disposals
DANIDA	Danish International Development Agency
EAP	Externally Aided Projects
FPI	Food Processing Industry
FR	Financial Resources
GFS	Government Finance Statistics
IAEA	International Atomic Energy Agency
IBRD	International Bank for Reconstruction Development
ICDS	Integrated Child Development Scheme
IMF	International Monetary Fund
LBSNAA	Lal Bahadur Shastri Academy of Administration
LIC	Life Insurance Corporation
MES	Military Engineering Service
MLA	Member of Legislative Assembly
MP	Member of Parliament
MTNL	Mahanagar Telephone Nigam Limited
NCA	Normal Central Assistance
NER	North Eastern Region
NIPFP	National Institute of Public Finance and Policy
OBC	Other Backward Class
PAO	Pay & Accounts Office

PPP	Public Private Partnership
Pr. AO	Principal Accounts Office
PWD	Public Works Department
PSUs	Public Sector Units
RBI	Reserve Bank of India
SC	Scheduled Caste
SCA	Special Central Assistance
SPV	Special Purpose Vehicle
ST	Scheduled Tribe
TDS	Tax Deducted at Source
TRYSEM	Training of Rural Youth for Self Employment
UN	United Nations
UNDP	United Nation Development Project
UNPF	United Nation Population Fund
UTs	Union Territories
VAT	Value Added Tax
WC	Women Centric Expenditure
WHO	World Health Organisation

Section I - General Directions

1. Applicability

This compendium applies to Central, State and all Union Territories with or without legislature. References to state Government in subsequent paras should be construed as including UTs of both type.

2. The Framework

2.1 The classification framework is a multi-segment structure. It has following seven mutually exclusive segments with their own individual hierarchical structures.

1. Administrative Segment
2. Function Segment
3. Programme cum Scheme Segment
4. Recipient Segment
5. Target segment
6. Economic Segment
7. Geographic Segment

2.2 The mutually exclusive nature of the segments means that the various constituents of the system are standardized. Each item is classified only once in the system and is identifiable with a unique code.

2.3 The hierarchical structure of each segment with code length of each layer is given in the table 1 below:

Table 1

Administrative		Function segment		Programme cum Scheme segment		Recipient segment		Targets segment		Economic segment		Geographic segment	
Ministry	2	Major Head	4	Programme	3	Type	2	Target Code	3	Category	1	Special Areas/Region	2
Department	1	Sub-major Heads	2	Scheme Type	1	Name	6			Sub-Category	1	States	2
Office	2			Receipt/Scheme	4					Object	1	Districts	2
				Sub Scheme	2							Urban/Rural Local Bodies	8

2.4 The proposed independent segments of the proposed structure and the intended benefits are summarized as follows:

3. Administrative Segment:

3.1 This segment is intended to identify the administrative responsibility for expenditures. It would strengthen the accountability arrangements for public spending by attributing each budget line to an administrative authority. The Administrative segment captures the organizational structures at the national level. The first tier of this segment represents Ministries, second tier represents Departments and the third tier represents subordinate and attached offices. Ministries and departments are rather well defined and may not need further elaboration. 'Offices', to be classified at the third level, are organic budget entities responsible for execution of their allocated budget. These are distinctly identifiable independent budget holders in the ministries.

3.2 A five digit code is provided for administrative classification – two digits to classify ministries, one digit for the departments under the Ministries and two more digits for the budget holders. Secretariat [Code '01'] may be recognized as 'Office' under each of the departments. Plan schemes unless otherwise managed by another 'office' may be ascribed to Secretariat.

3.3 Administrative segment being entity specific, Centre/State Governments may code and recognize their respective administrative structures, preferably within the prescribed three tier structure. Should it be required, they may tailor it to their specific organizational structures and information requirements by suitably altering the structure. Administrative classification of the central civil ministries is indicated at Section 'V'.

4. Function segment:

4.1 This segment is meant to classify functions of Government. The Function segment has two levels to represent Major Heads and Sub-major Heads. The Major Heads have been realigned in such a way that they correspond to Heads of Development being used by Planning Commission. This will enable the Functional Heads to be used as a very effective tool for macro level planning and sectoral analysis.

4.2 Six digits have been provided for coding this segment – first four to classify Major Heads and the next two to classify Sub-major Heads. Major Heads are grouped into four services - General Services, Defence Services, Social Services, and Economic Services – and each service is further grouped

into sectors. The code assigned to Major Heads has been designed in such a manner that its first digit represents the service, the second digit represents the sector and the last two digits represent the Head of Development. For example, in the Major Head code '3102 – University and Higher Education', '3' refers to 'Social Services' and '31' to 'Education' sector [within social services]. Together, the four digits make the Major Head code unique.

4.3 There is no segregation of Major Heads into receipts, revenue expenditure, capital Heads. Each Major Head /Sub-Major Head is unique and appears only once in this compendium. For instance, Head of Development code '3101 – School Education and Literacy' will record all payments, whether revenue, capital or loans, and all receipts [e.g. school fees] attributable to this Head. The nature of transaction and the distinction between revenue, capital, receipts etc. is captured through the object codes, which have been extended to cover all types of transactions including consolidated fund receipts and public account transactions Section 'II'.

4.4 Central Transfers to States [and State Transfers to lower level of governance] that are untied and not related to any plan scheme will be recorded under '1601 - Transfer payments to State, Union Territory Governments, Urban Local Bodies and Panchayat Raj'. The State Governments will use the same Head to classify the receipts on account of such grants.

4.5 Transfers from the Centre under plan schemes will be recorded in the Union accounts under the relevant Major Head. States will attribute the plan grants received to the concerned scheme and record it under a suitable Head in the receipt portion of the functional Major Head. The nomenclature and code should be corresponding to the relevant scheme Head to the expenditure side. For example, transfers under "Sarva Shiksha Abhiyan" will be recorded by the Centre under the Major Head '3101 – School Education and Literacy', Scheme '21479 - Sarva Shiksha Abhiyan', and Object '431 – Grants to Sub-national Governments (General)'. State Governments on receipt of the grant would record it under the same Major Head and under the scheme Head '01479' but under a different object Head i.e. '143 – Grants from Central Government'. The expenditure provision will also be made by the state governments under the same Major Head and scheme code but under different relevant objects.

Table- 2

List of Major Heads

S. No.	Code	Description
		CONSOLIDATED FUND
		1 - General Services
		11 - Organs of State
1	1101	Parliament/ State/ Union Territory Legislatures
2	1102	President, Vice President, Governor, Administrator of Union Territories
3	1103	Council of Ministers
4	1104	Administration of Justice
5	1105	Elections
6	1106	Audit
7	1107	Public Service Commission
		12 - Direct Taxes
8	1201	Collection of Taxes on Income and Expenditure
9	1202	Corporation Tax
10	1203	Taxes on Income other than Corporation Tax
11	1204	Taxes on Agricultural Income Tax
12	1205	Hotel Receipt Tax
13	1206	Interest Tax
14	1207	Fringe Benefit Tax
15	1208	Other Taxes on Income and Expenditure
16	1209	Land Revenue
17	1210	Stamps and Registration Fees
18	1211	Estate Duty
19	1212	Taxes on Wealth
20	1213	Gift Tax
21	1214	Securities Transaction Tax
22	1215	Taxes on Immovable Property other than Agricultural Land
23	1216	Banking Cash Transaction Tax
		13- Indirect Taxes
24	1301	Customs
25	1302	Countervailing Duty
26	1303	Central Goods and Service Tax on Imports
27	1304	State Goods and Service Tax on Imports
28	1305	Union Excise Duties
29	1306	State Excise
30	1307	Taxes on Sales Trade etc.
31	1308	Central Sales Tax
32	1309	Taxes on Vehicles
33	1310	Taxes on Goods and Passengers
34	1311	Taxes and Duties on Electricity
35	1312	Service Tax

36	1313	Other Taxes and Duties on Commodities and Services
37	1314	Central Goods and Service Tax
38	1315	State Goods and Service Tax
		14- Other Revenues
39	1401	Currency, Coinage and Mint
40	1402	Other Fiscal Services
41	1403	Interest Receipts
42	1404	Dividends and Profits
		15- Administrative Services
43	1501	District Administration
44	1502	Treasury and Accounts Administration
45	1503	Police
46	1504	Jails
47	1505	Supplies and Disposals
48	1506	Stationery and Printing
49	1507	Public Works
50	1508	External Affairs
51	1509	Other Administrative Services
52	1510	Pension and Other Retirement Benefits
53	1511	Miscellaneous General Services
54	1512	Loans and Advances to Government Servants etc.
		16- Transfer Payments
55	1601	Transfer payments from Union Government to State, Union Territory Governments, Urban Local Bodies and Panchayati Raj Institutions
56	1602	Transfer payments from State/ UT Governments to Urban Local Bodies and Panchayati Raj Institutions
57	1603	Technical and Economic Co-operation with Other Countries
58	1604	External Grant Assistance
59	1605	Aid Material and Equipments
		17- Public Debt and Interest Payments
60	1701	Internal Debt of Central Government
61	1702	External Debt
62	1703	Internal Debt of the State Government
63	1704	Loans and Advances from the Central Government
64	1705	External Debt Suspense
65	1706	Appropriation for Reduction or Avoidance of Debt
66	1707	Interest Payments
		18- Inter State Settlement
	1801	Inter State Settlement
		2 - Defence Services
67	2001	Defence Services- Army
68	2002	Defence Services- Navy
69	2003	Defence Services- Air Force
70	2004	Defence Services- Ordnance Factories
71	2005	Defence Services-Research and Development Organisation
		3 - Social Services

		31- Education
72	3101	School Education and Literacy
73	3102	University and Higher Education
74	3103	Technical Education
		32- Sports, Art and Culture
75	3201	Youth Affairs
76	3202	Sports
77	3203	Heritage Art and Culture
78	3204	Information and Publicity
79	3205	Broadcasting
		33- Health and Family Welfare
80	3301	Rural Health Services
81	3302	Urban Health Services
82	3303	Public Health
83	3304	Medical Education, Training and Research
		34- Social Welfare
84	3401	Welfare of Scheduled Castes
85	3402	Welfare of Scheduled Tribes
86	3403	Welfare of Other Backward Classes
87	3404	Welfare of Minorities
88	3405	Social Security and Welfare
89	3406	Women's Welfare
90	3407	Child Welfare
91	3408	Other Social Services
92	3409	Nutrition
93	3410	Disaster Relief
		35 - Labour Welfare and Employment Services
94	3501	Labour and Labour Welfare
95	3502	Employment and Training
		4 - Economic Services
		41- Agriculture and Allied Services
96	4101	Crop Husbandry
97	4102	Horticulture
98	4103	Soil and Water Conservation
99	4104	Animal Husbandry
100	4105	Dairy Development
101	4106	Fisheries
102	4107	Forestry
103	4108	Wild Life
104	4109	Plantation
105	4110	Food
106	4111	Storage and Warehousing
107	4112	Civil Supplies
108	4113	Agricultural Financial Institutions
109	4114	Co-operation and Credit
110	4115	Other Agricultural Programmes

111	4116	Major Irrigation
112	4117	Medium Irrigation
113	4118	Minor Irrigation
114	4119	Command Area Development
115	4120	Flood Control and Drainage
		42- Rural Development
116	4201	Special Programmes for Rural Development
117	4202	Rural Employment
118	4203	Rural Housing
119	4204	Land Reforms
120	4205	Other Rural Development Programmes
121	4206	Panchayati Raj
		43- Water Supply, Sanitation, Housing and Urban Development
122	4301	Water Supply and Sanitation
123	4302	Urban Housing
124	4303	Urban Development
		44- Energy
125	4401	Power
126	4402	Rural Electrification
127	4403	Petroleum
128	4404	Coal and Lignite
129	4405	New and Renewable Energy
		45- Industry and Minerals
130	4501	Micro, Small and Medium Industries
131	4502	Iron and Steel Industries
132	4503	Cement and Non-Metallic Mineral Industries
133	4504	Fertilizer Industries
134	4505	Petro-Chemical Industries
135	4506	Other Chemical Industries
136	4507	Pharmaceutical Industries
137	4508	Engineering Industries
138	4509	Telecommunication and Electronic Industries
139	4510	Consumer Industries
140	4511	Textiles and Jute Industries
141	4512	Food Processing Industries
142	4513	Atomic Energy Industries
143	4514	Geological Survey
144	4515	Development of Mines
145	4516	Other Industries
146	4517	Other Outlays on Industrial Development
147	4518	Industrial Financial Institutions
		46- Transport
148	4601	Indian Railways-Policy Formulation, Direction, Research and Other Miscellaneous Organisation
149	4602	Indian Railways-Commercial Lines
150	4603	Indian Railways-Strategic Lines

151	4604	Indian Railways-Open Line Works (Revenue)
152	4605	Payment to General Revenues
153	4606	Appropriation from Railway Surplus
154	4607	Repayment of Loans taken from General Revenues
155	4608	Payment towards amortisations of over capitalisation
156	4621	Ports and Light Houses
157	4622	Shipping
158	4623	Civil Aviation
159	4624	Roads and Bridges
160	4625	Road Transport
161	4626	Inland Water Transport
162	4627	Other Transport Services
		47- Communications
163	4701	Postal Services
164	4711	Telecommunication Services
165	4712	Satellite Systems
166	4713	Other Communication Services
		48- Science, Technology and Environment
167	4801	Atomic Energy
168	4802	Space Research
170	4803	Earth System Science
171	4804	Other Scientific Research
172	4805	Eco system Development
		49- General Economic Services
173	4901	Tourism
174	4902	Foreign Trade and Export Promotion
175	4903	Census Surveys and Statistics
176	4904	General Financial and Trading Institutions
177	4905	International Financial Institutions
178	4906	Other General Economic Services
		5 - Economic Services
		51 - Special Area Programmes
179	5101	MPs' Local Area Development Programme
180	5102	MLAs' Local Area Development Programme
181	5103	Other Special Area Programmes
		6- Capital Receipts
182	6001	Miscellaneous Capital Receipts
		7- Transfer to Contingency Fund
183	7001	Appropriation to the Contingency Fund
		CONTINGENCY FUND
		8- Contingency Fund
184	8001	Contingency Fund
		9- Public Accounts
		91- Small Savings, Provident Funds etc.
185	9101	National Savings Bank Deposits

186	9102	National Savings Certificates
187	9103	Public Provident Funds
188	9104	Investment of National Small Savings Fund
189	9105	Income and Expenditure of National Small Savings Fund
190	9106	State Provident Funds
191	9107	Trusts and Endowments
192	9108	Insurance and Pension Funds
193	9109	Special Deposits and Accounts
194	9110	Other Deposits and Accounts
195	9111	Other Savings Deposits
196	9112	Other Savings Certificates
		92- Reserve Funds bearing Interest
197	9201	Depreciation/Renewal Reserve Fund
198	9202	Revenue Reserve Funds
199	9203	Development Funds
200	9204	Capital Reserve Funds
201	9205	General and Other Reserve Funds
		93- Reserve Funds not bearing Interest
202	9301	Sinking Funds
203	9302	Famine Relief Fund
204	9303	Central Road Funds
205	9304	Roads and Bridges Fund
206	9305	Depreciation/Renewal Reserve Fund
207	9306	Revenue Reserve Funds
208	9307	Development and Welfare Funds
209	9308	Special Railway Safety Fund
210	9309	Railway Safety Fund
211	9310	Rural Employment Guarantee Funds
212	9311	General and Other Reserve Funds
		94- Deposits bearing Interest
213	9401	Civil Deposits
214	9402	Deposits of Railways
215	9403	Deposits of Local Funds
216	9404	Other Deposits
		95- Deposits not bearing Interest
217	9501	Civil Deposits
218	9502	Defence Deposits
219	9503	Railways Deposits
220	9504	Postal Deposits
221	9505	Telecommunication Deposits
222	9506	Deposits of Local Funds
223	9507	Other Deposits
224	9508	Balance Account of Union Territories
225	9509	Bhopal Gas Leak Disaster Relief Fund
226	9510	National Investment Fund
227	9511	Income and Expenditure of National Investment Fund

		96- Advances
228	9601	Civil Advances
229	9602	Defence Advances
230	9603	Railways Advances
231	9604	Postal Advances
232	9605	Telecommunication Advances
		97- Suspense and Miscellaneous
233	9701	Coinage Accounts
234	9702	Suspense Accounts
235	9703	Suspense Accounts (Defence)
236	9704	Suspense Accounts (Railways)
237	9705	Suspense Accounts (Postal)
238	9706	Suspense Accounts(Telecommunication)
239	9707	Accounting Adjustment Suspense
240	9708	Cheques and Bills
241	9709	Departmental Balances
242	9710	Permanent Cash Imprest
243	9711	Cash Balance Investment Account
244	9712	Security Deposits made by Government
245	9713	Deposits with Reserve Bank
246	9714	Remittance into Banks/Treasuries
247	9715	Accounts with Government of other Countries
248	9716	Miscellaneous Government Accounts
		98- Remittances
249	9801	Money Orders
250	9802	Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer
251	9803	Other Remittances
252	9804	Adjusting Accounts between Central and State Governments
253	9805	Adjusting Account with Railways
254	9806	Adjusting Account with Posts
255	9807	Adjusting Account with Defence
256	9808	Accounts with States etc. (Railways)
257	9809	Accounts with States etc. (Posts)
258	9810	Accounts with States etc. (Defence)
259	9811	Inter State Suspense Account
260	9812	Accounts with the High Commissioner of India in U.K.
261	9813	Adjusting Account with Telecommunications
262	9814	Exchange Accounts
263	9815	Inter State Goods and Service Tax
		99- Cash Balance
264	9901	Cash Balance

4.6 The list of Major Heads and Sub-major Heads included in this compendium is for common application by both the Centre and the States. Sub-Major Head 'Others' [Code '99'] may be opened under any function, even where not specifically provided.

5. Programme cum Scheme Segment:

5.1 The Programme cum Scheme segment has four levels to classify programmes, Schemes and sub-Schemes of Government with standard codes for each of them. A programme has a three digit code and could be defined as a set of activities/schemes that are required to achieve a defined objective. Accordingly, a standard list of programmes along with the suitable schemes and sub-schemes fitted under them would be developed by the Budget Division, Ministry of Finance and the Planning Commission. The list of programmes along with their codes indicated shall be superimposed on the scheme/sub-schemes. If a scheme/sub-scheme does not fall under the category of any programme, it will be placed under the programme code '000'.

Below the programmes, the category of scheme has three levels – first tier to classify scheme type [1 digit code] to group schemes into homogeneous categories, such as Central Plan, Centrally Sponsored Schemes (CSS), State Plan, ACA, NCA, SCA, EAP, Finance Commission, Non-Plan etc [Table 3], and two tiers to classify schemes [4 digit code] and sub-schemes [2 digit code]. The scheme category would also be used to classify Receipt Items, Non-Plan expenditures [identifiable with the scheme type code] and Public Account Transactions.

Table 3 : Scheme Types			
S. No.	Code	Scheme Type	Remarks
1	0	Receipts Schemes	Schemes meant to record receipts of the Government [e.g. tax revenue, non-tax revenue, capital receipts etc.]
2	1	Central Sector Schemes	Schemes fully funded by the Centre and implemented by a central agency.

Table 3 : Scheme Types			
S. No.	Code	Scheme Type	Remarks
3	2	Centrally Sponsored Schemes	Schemes funded by the Central Ministries/ Departments and mainly implemented by States or their agencies, irrespective of their pattern of financing.
4	3	Central Assistance for State Plan Schemes	This will cover Normal Central Assistance, Additional Central Assistance to State Plan Schemes (ACA), Additional Central Assistance for Externally Aided Projects (EAP) and Special Central Assistance (SCA) and other Plan Assistance.
5	4	State Plan Schemes	Schemes of State Governments which are implemented with Normal Central Assistance and from States' own resources not covered under Additional Central Assistance.
6	5	Other State Plan Schemes	This will cover other plan schemes of State Governments such as those financed by autonomous bodies/ financial institutions, shared plan schemes etc.
7	6	Reserved for new scheme type	–
8	7	-do-	–
9	8	Non-Plan Schemes	Non-Plan expenditure, mainly using standard Heads such as Direction and Administration, Information Technology, Research & Development etc.
10	9	Public Accounts Schemes	Schemes meant to record receipts and payments of Public Accounts

5.2 Schemes have been coded using a unique five digit code. The first digit of this code represents the scheme type [refer table 3] and the other four digits are for schemes. The schemes have been coded in the following manner:-

Scheme	Codes	
	From	To
Receipt Schemes	0001	1000
Central Plan/Non-plan Schemes	1001	4750
State Plan Schemes with Central Assistance	4751	5000
State Plan / Non-plan Schemes	5001	9000
Public Account Schemes	9001	9999

It may be possible that some schemes fall under more than one scheme type. Care has been taken to assign the same code to such schemes. In other words, the last four digits are unique for each scheme.

5.3 Standard codes have been assigned to the central sector schemes, centrally sponsored schemes and other central assistance for state plan schemes [Scheme Type 1, 2, and 3] as given in Section II of this Compendium. Scheme Type 3 – Other Central Assistance for State Plan Schemes includes three Sub-scheme Types viz., Additional Central Assistance to State Plan Schemes (ACA), Additional Central Assistance for Externally Aided Projects (ACAEAP) and Special Central Assistance (SCA) & other Plan Assistance.

5.4 In the State budgets, such schemes should be classified under Scheme Type 3 wherever the entire expenditure is met from ACA/ACAEAP/SCA. In cases where the expenditure is met partly from ACA/ACAEAP/SCA and partly from State's own resources (including Normal Central Assistance) the expenditure will be classified under Scheme Type 4 using the standard scheme code(s) given in this Compendium. This is to ensure that State budgets also recognize these schemes with the same codes. This standardization is aimed at linking expenditure under a scheme across different levels of administration and establishing trails from the Union Government to the lowest level. States may codify and recognize their respective state plan schemes under Scheme Type 4 and 5.

5.5 The scheme category is also used for classification of Receipts items, Non-Plan expenditure and Public Account Transactions.

5.6 Standard Heads such as Direction and Administration, Information Technology, Research & Development, etc. have been provided for common items of expenditures under each of the functions as per the requirements.

5.7 Some common categories of expenditure and receipts have been given standard generic codes which can be opened under concerned Major and Sub-major Heads. A list of generic scheme codes, their nomenclature and description is given below [Table 4]. These Heads may be opened wherever necessary, even where not specifically provided. Formal approval/issue of correction slip is not required for opening of these Heads. These generic scheme Heads include such items as “Transfer to Reserve Funds/Deposit Account”, irrecoverable loans written off, “international cooperation”, “deduct amount transferred to”, “Assistance to ...”, “Loans to ...”, “Investments in ...”, “suspense, “machinery and equipment”, “tribal area sub-plan”, “special component plan for Scheduled Castes” and “assistance to State and UT Govts./PSUs/Statutory Bodies/Autonomous Bodies/Local Bodies/NGOs/ Parastatal Bodies” etc.

5.8 Generally, upgradation of specific institution in Central / State Government, which by themselves are Administrative Unit, should be a part of a generic scheme/ sub-scheme. However, in case, upgradation of a specific Administrative Unit is itself an identified scheme, it would be appropriate that the nomenclature of scheme is designated as “Upgradation” or “Upgradation of

Table 4 : Generic Scheme Codes

	Code	Nomenclature	Description
Receipt Schemes			
1.	00001	Receipts from Fees, Fines and Forfeitures	May be opened to classify receipts of this nature under the relevant Major/sub-Major Head.
2.	00002	Receipts from Services and Service Fees	May be opened to classify receipts of this nature under the relevant Major/sub-Major Head
3.	00015	Receipts Awaiting Transfer to other heads	May be opened under any Major/sub-Major Head to record receipts/ expenditure that are eventually to be transferred to other Heads.
4.	00900	Other Receipts	May be opened to classify receipts not already included elsewhere. This Head will include leave salary contributions, sale proceeds of dead stock, waste paper etc. These items may be explicitly recognised at the sub-scheme level.
5.	00901	Deduct-Refunds	May be opened under the relevant Major/sub-Major Head to classify refund of non-tax revenues and grants-in-aid contributions, which as a general rule shall be recognized as reduction of the revenue receipts. However, refund of tax revenues shall be classified distinctly at the sub-scheme level to ascertain net collection under each tax/duty.
Plan/Non-Plan Schemes			
6.	X1001	Direction and Administration	May be opened under the Major/sub-Major Head to classify establishment orient expenditure. Standard Heads such as 'General

			Administration', Information Technology', Training', may be opened, wherever required, at the sub-scheme level under this Head.
7.	X0015	Expenditure Awaiting Transfer to other heads	May be opened to record expenditure eventually to be transferred to other schemes.
8.	X0881	Research & Development	May be opened, wherever necessary, to record expenditure on research and development under the concerned Major/sub-Major Head.
9.	X0882	Education and Training	May be opened to record expenditure on education and training.
10.	X0883	Machinery and Equipment	May be opened where the Public Works System of accounting is followed to record expenditure on common Tools and Plants acquired by the Divisions for executing works. Machinery and Equipment acquired under other schemes/sub-schemes etc. are to be classified under the object Head '592-Machinery and Equipment' below the relevant schemes and not under this scheme Head.
11.	X0884	Construction	
12.	X0885	Lease Charges	
13.	X0886	Housing	
14.	X1002	Repair and Maintenance	May be opened to record expenditure on maintenance and repair of buildings, machines, vehicles etc. wherever required.
15.	X1003	Transfer to Reserve Funds/ Deposits Accounts	May be opened to classify transfers from the Consolidated Fund to

			Reserve Funds/Deposit accounts in the Public Account. Name of the specific fund/deposit account may appear at the sub scheme level.
16.	X1004	Tribal Sub Plan	May be opened under the relevant Major/Sub-Major Heads, wherever necessary.
17.	X1005	Special Component Plan for Scheduled Caste	May be opened under the relevant Major/Sub-major Heads, wherever necessary.
18.	X1006	Assistance to State Governments	May be opened under the relevant Major /Sub-major Heads to record assistance to State Governments. Name of the State Government(s) will be recorded in accordance with the principles indicated in the recipient segment of the classification frame work.
19.	X1007	Assistance to UT Governments	May be opened to record assistance to UT Governments. The name of the UT Government(s) will be recorded in accordance with the principles indicated in the recipient segment of the classification frame work.
20.	X1008	Assistance to Municipal Corporations	May be opened to record assistance to Municipal Corporations. The name of the Municipal Corporation(s) will be recorded in accordance with the principles indicated in the recipient segment of the classification frame work.
21.	X1009	Assistance to Municipalities / Municipal Councils	May be opened to record assistance to Municipalities/ Municipal Councils. The name of the Municipality (ies)/ Municipal Council(s) will be recorded in

			accordance with the principles indicated in the recipient segment of the classification frame work.
22.	X1010	Assistance to Nagar Panchayats	May be opened to record assistance to Nagar Panchayats. The name of the Nagar Panchayat(s) will be recorded in accordance with the principles indicated in the recipient segment of the classification frame work.
23.	X1011	Assistance to Zila Parishads/ District Level Panchayats	May be opened to record assistance to Zila Parishads/ District Level Panchayats. The name of the Zila Parishad(s)/ District Level Panchayat(s) will be recorded in accordance with the principles indicated in the recipient segment of the classification frame work.
24.	X1012	Assistance to Block Panchayats/ Intermediate Level Panchayats	May be opened to record assistance to Block Panchayats/ Intermediate Levels Panchayats. The name of the Block Panchayat(s)/ Intermediate Level Panchayat(s) will be recorded under the recipient segment of the classification frame work.
25.	X1013	Assistance to Gram Panchayats	May be opened to record assistance to Gram Panchayats. The name of the Gram Panchayat(s) will be recorded in accordance with the principles indicated in the recipient segment of the classification frame work.
26.	X1014	Assistance to Autonomous Bodies	May be opened to record assistance to Autonomous Bodies. The name of the Autonomous Body will be recorded under the recipient

			segment of the classification frame work.
27.	X1015	Assistance to Regulatory Bodies	May be opened to record assistance to Regulatory Bodies. The name of the Regulatory Body will be recorded in accordance with the principles indicated in the recipient segment of the classification frame work.
28.	X1016	Assistance to Universities	May be opened to record assistance to Universities. The name of the University will be recorded in accordance with the principles indicated in the recipient segment of the classification frame work.
29.	X1017	Assistance to Schools	This scheme may be opened to record assistance to Schools. The name of the School(s) will be recorded in accordance with the principles indicated in the recipient segment of the classification frame work.
30.	X1018	Assistance to Other Educational Institutions	May be opened to record assistance to Other Educational Institutions. The name of the Other Educational Institution(s) will be recorded in accordance with the principles indicated in the recipient segment of the classification frame work.
31.	X1019	Assistance to Sports Bodies	May be opened to record assistance to Sports Bodies. The name of the Sports Body will be recorded in accordance with the principles indicated in the recipient segment of the classification frame work.
32.	X1020	Assistance to Hospitals	May be opened to record assistance to Hospitals. The name of the

			Hospital(s) will be recorded in accordance with the principles indicated in the recipient segment of the classification frame work.
33.	X1021	Assistance to Other Parastatal Bodies	May be opened to record assistance to Other Parastatal Bodies. The name of the Other Parastatal Body will be recorded in accordance with the principles indicated in the recipient segment of the classification frame work.
34.	X1022	Assistance to Public Sector Undertakings	May be opened to record assistance to Public Sector Undertakings. The name of the Public Sector Undertaking(s) will be recorded in accordance with the principles indicated in the recipient segment of the classification frame work.
35.	X1023	Assistance to Banks	May be opened to record assistance to Banks. The name of the Bank(s) will be recorded in accordance with the principles indicated in the recipient segment of the classification frame work.
36.	X1024	Assistance to Other Financial Institutions	May be opened to record assistance to Other Financial Institutions. The name of the Other Financial Institution(s) will be recorded in accordance with the principles indicated in the recipient segment of the classification frame work.
37.	X1025	Assistance to Co-operatives	May be opened to record assistance to Co-operatives. The name of the Co-operative(s) will be recorded in accordance with the principles indicated in the recipient segment of

			the classification frame work.
38.	X1026	Assistance to non-government institutions	May be opened to record assistance to non-government institutions. The name of the non-government institution(s) will be recorded in accordance with the principles indicated in the recipient segment of the classification frame work.
39.	X1027	Assistance to Foreign Governments	May be opened to record assistance to Foreign Governments. The name of the Foreign Government(s) will be recorded in accordance with the principles indicated in the recipient segment of the classification frame work.
40.	X1028	Assistance to International Bodies	May be opened to record assistance to International Bodies. The name of the International Body will be recorded in accordance with the principles indicated in the recipient segment of the classification frame work.
41.	X1029	Assistance to Individuals	May be opened to record assistance to Individuals. The name of the Individual(s) will be recorded in accordance with the principles indicated in the recipient segment of the classification frame work.
42.	X1030	Assistance to Private Institutions/ Organisations	
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48.	X1036	Loans to Block Panchayats/ Intermediate Level Panchayats	
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58.	X1046	Loans to Banks and other Financial Institutions	
59.	X1047	Loans to Foreign Governments	
60.	X1048	Loans to Trading and other Non Government Institutions	
61.	X1049	Investments in Public Sector and other undertakings	May be used with the relevant Major/Sub-major Heads for classifying investments in equity shares etc. of PSOs including Banks and General Financial Institution.
62.	X1050	Investments in Co-operatives	May be used with the relevant Major /Sub-major Heads for classifying investments in co-operatives depending on the functions of the co-operative. Name of Co-operative will be recorded in accordance with the principles indicated in the recipient segment of the classification frame work.

63.	X1051	Investments in Banks and other Financial Institutions	
64.	X1052	Investments in International Bodies and Banks	
65.	X1053	Investments in Private Institutions/ Organisations	
66.	X1054	Irrecoverable loans written off	May be used with the various Major/Sub-major Heads depending on the purpose for which loans or advances were granted. Where, however, the purpose cannot be identified with any Major/Sub-major Head, the amount written off may be adjusted to the function "Miscellaneous General Services". Loans to State Governments written off may be adjusted by opening a distinct head at the sub scheme level under "Miscellaneous General Services".
67.	X1055	International Co-operation	May be used with any relevant Major/Sub-major Head to classify the contributions to the international organisations related to that Major/Sub-major Head. Name of the conference/event may be indicated at the Sub-scheme level under this Head.
68.	X1056	International Conference/Meetings	
69.	X1057	Subsidy	
70.	X1058	Interest Subsidy	
71.	X1059	Acquisition of Land	
72.	X1060	Investigation	
73.	X1061	Inspection	

74.	X1062	Repairs and Restoration of damaged properties/ commodities	
75.	X1063	Operation and Maintenance	
76.	X1064	Other Equipment	
77.	X0899	Suspense	May be opened under the Heads where expenditure on “works” is involved and where the Public Works System of Accounting is adopted. The following sub-schemes may be opened under this scheme: a) Stock b) Miscellaneous Works Advances c) Workshop Suspense
78.	X0900	Other Expenditure	May be opened to classify expenditure not classifiable elsewhere.
79.	X0901	Deduct- Recoveries of Overpayments	Recoveries of overpayments pertaining to previous years may be recorded under this scheme. The Head may be used with any Major/sub-Major Head without affecting the gross expenditure under it in the Demands for Grants/Appropriation Accounts.
80.	X0908	Deduct-Amount transferred to other Heads.	May be opened to record expenditure recoverable entirely or partly by debit to other schemes.
81.	X0909	Deduct-Receipts and Recoveries on Capital Account	May be opened to adjust receipts/recoveries on Capital Account, wherever required.
82.	X0910	Deduct- Recoveries of unspent balance	May be used to classify refund of unspent balances of grants /contributions given in previous years.

83.	X0911	Deduct - Amount met from Reserve Fund/ Deposit Account	May be opened for adjustment of expenditure met from the Reserve Funds/ Deposit Account. Name of the specific fund/deposit account may appear at the Sub-scheme level.
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Note: The notation 'X' in the first level in front of the schemes is to be filled with reference to the 'Scheme Type' indicated in Table 2 above.

5.9 All the Scheme Heads pertaining to Receipt and Expenditure together have been retrofitted under relevant Major and Sub-Major Heads and the complete classification along with the codes is in Section II of the Compendium.

5.10 A list of all the Scheme Heads (Receipt, Expenditure and Public Account) along with their codes is given under Section IV of this Compendium.

5.11 Wherever required, components of a scheme may be recognized by opening suitable sub-schemes under the scheme. Central and State Governments can provide suitable codes for sub-schemes themselves as the sub-scheme codes are not standardised.

5.12 The scheme segment also covers the receipts and public account transactions. These heads will be commonly recognized by both the Centre and the States.

5.13 The directions under para 4.5 may be seen for recording plan grants received by states under specific scheme.

6. Recipient Segment:

6.1 This segment recognizes the external agencies and entities that are recipient of public funds as instruments and channels of public policy delivery. Such entities would include sub-national governments and other public and private agencies.

6.2 The recipient segment classifies external agencies and entities that receive public funds as instruments and channels of public policy delivery. At the national level, such entities include sub-national governments and other public and private agencies. This segment is to be used only in the case of transfer payments such as subsidies, grants, contributions, investments, loans etc.

6.3 Recipients are grouped into homogenous categories such as PSUs, Autonomous Bodies, Financial Institutions, Municipalities, Cooperatives, etc.

using a two digit Recipient Type code. For the present, a list of 26 standard recipient types have been identified [Table 5].

Table 5 : Recipient Types	
Code	Description
1	State Governments
2	UT Governments
3	District Councils
4	Municipal Corporations
5	Municipal Councils
6	Municipalities/Nagar Panchayats
7	Zila Parishads
8	Block Panchayats
9	Gram Panchayats
10	Autonomous Bodies
11	Regulatory Bodies
12	Universities
13	Schools
14	Other Educational Institutions
15	Sports Bodies
16	Hospitals
17	Other Parastatal Bodies
18	PSUs
19	Banks
20	Other Financial Institutions
21	Co-operatives
22	NGOs
23	Foreign Governments
24	International Bodies
25	Private Institutions
26	Individuals

6.4 A six digit code is proposed for classification of such entities. It would enable recognition and listing of one lakh such bodies.

6.5 The list of Recipient Types is common to the Centre and the States. List of recipients for the purpose of classification in the Union budget and accounts is indicated at Section 'VI'.

6.5.1 For the codification of recipient units falling under the recipient type '01' to '09', the codes for these categories must be standardized across Central & State/UT Governments and uniformly adopted by all Ministries/Departments /State and UT Governments under their schemes and IT softwares. This is intended to capture the transfer payments to these entities uniquely across national and sub national governments.

6.5.2 The recipient units under the types '10' to '24' for all Central Civil Ministries have been indentified and suitable codes have been given to each of them. States may prepare their own list of recipients for their recipient units under these categories and adopt this framework to codify and group them under the standard Recipient Types.

6.5.3 The units under the type '25'- Private Institution '26'- Individual cannot be standardized due to their nature.

6.6 In certain cases, particularly in the case of transfers to state governments, budget provisions are unlikely to be made recipient wise, as such detailed information may not be available at the budgeting stage. The Recipient Type may be repeated at the lower [Recipient] level to manage such situations. For example, the first entry under the Recipient Type 01- State Governments is 'State Governments'. Similarly, the first entry under the Recipient Type 02- UTs is 'UT Governments'. These Heads may be used for the purpose of making budget provision. At the time of releasing the funds the particulars of the specific state or UT may be captured in the accounts. Subsidies and transfers in which information on the likely recipients is not available at the budgeting stage will also be handled in a similar manner.

7. Target segment:

7.1 This segment is for identification of expenditures targeted at special policy objectives. Four such requirements are identified:

1. Women Centric (WC) expenditures,
2. Expenditures targeted at development of Schedule Castes (SC),
3. Expenditures targeted at development of Schedule Tribes (ST), and
4. Expenditure targeted at Below Poverty Line (BPL) population.

7.2 Each of these has been given a specific three digit code. This code will be attached to the provisions targeted at any one or combination of these areas. It

is possible to attribute an item of expenditure to one or more of the targets, e.g. women centric expenditure in North Eastern Region or expenditure on Tribal Women. Such possibilities have also been included in this compendium and assigned codes [Annexure 'D' – Target Codes]. Expenditures not targeted at any of these policy thrust area would carry zeros for this segment. The target codes are for common application by both centre and all the states in the same form.

7.3 The codes upto 200 will be reserved for prescription by Government of India. In case, State Governments have any other requirement for additional target codes, they may be opened with codes 201 onwards. However, in order to avoid overlap, this must be done with approval of the Controller General of Accounts.

8. Economic Segment:

8.1 This segment covers the list of object Heads being used in the existing system of Budget and accounts to capture the economic nature of expenditure. The revised Object classification would cover the 'Receipt' and 'Public account' transactions also. The Economic classification would give the snapshot of the entire financial operation at a higher level through the Object codes.

8.2 The object classification as indicated in the "Delegation of Financial Power Rules" has a 2-tier structure, namely the Object class and Object Heads. It is now a 3-tier structure with a top layer of 'Category' which identifies the nature of transaction. Five categories have been identified:

1. Revenue Receipts
2. Capital Receipts
3. Recurrent Expenditures
4. Capital Expenditures
5. Liabilities

The current 'Object Class' has been fitted as sub-categories under these five categories and all the Objects Heads are suitably placed under relevant sub-categories. 27 Sub-Categories and 111 Objects representing lower level economic classification are proposed [Annexure 'C' – Object Classification].

8.3 The coding pattern of the Object Head is such that the first digit identifies the category, the second digit identifies the sub-category and the total 3 digit identifies a Object Head. Accordingly, it is proposed to identify a transaction i.e

whether it is a Revenue Receipts, Capital Receipts, Recurrent Expenditures, Capital Expenditures, or Liabilities (Public account) through the segment of Economic classification.

8.4 The list of objects listed here could be commonly applied to the Central Civil Ministries and all State/UT Governments. Ministries of Defence, Railways, Post and Telecom may adopt the top two tiers. If required, states, and the Central Ministries of Defence, Railways, Post and Telecommunication may add more objects within the proposed third tier and / or add another tier below it for their specific control requirements. Objects for the Debt, Deposit, and Remittance (DDR) Heads [Code/separate Head '550' onwards] would be used to record both inflows and outflows.

9 Geographical segment:

9.1 The Geographic segment identifies the physical location of the transaction. This classification identifies such politico-geographical divisions as special areas/regions, states, districts and Urban/ Rural Local Bodies.

9.2 The Geographic segment has four tiers to capture the geographic location of expenditure. It classifies expenditure by the politico-geographical divisions of the country. Special areas/Regions, States and districts are recognized by 2 digit codes each. Urban and Rural Local Bodies have been assigned 8 digit unique code. These shall bear the same codes assigned to them in the recipient segment as indicated in para 6.5.1.

9.3 Ideally, this segment should record the location of expenditure. If the expenditure is meant for any special area or a region, [such as North East Region, Bundelkhand, Bodoland, Gorkhaland etc.] the area/region would also be recognized at the Budget stage. Besides, the Geographical segment could be used to capture the location of expenditure in accounts.

9.4 This information may not be available on a consistent basis. As a proxy, therefore, location of the administrative unit responsible for incurring the expenditure may be recorded in the geographic classification. In case of transfer payments, location of the recipients may be recorded. Geographic classification may also be used to record information on the source of receipts. Where the geographical location is not required to be reflected, it must be left blank.

Section II

Major, Sub-major Heads and Programme cum Scheme Heads Classification

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CONSOLIDATED FUND			
1 - General Services			
11 - Organs of State			
	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1101	Parliament/ State/ Union Territory Legislatures		
01	Parliament		Receipts
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration (1)
		80900	Other Expenditure
02	State/ Union Territory Legislatures		Receipts
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration (1)
		80900	Other Expenditure
Notes			
:			
(1)	This scheme head will include expenditure on discretionary grants by Presiding Officers for which purpose separate Sub-scheme Heads may be opened.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1102	President, Vice President, Governor, Administrator of Union Territories		
01	President		Receipts
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration (1)
		81066	Emoluments and Allowances of the President
		81067	Sumptuary Allowances
		81068	Entertainment Expense
		81069	Expenditure from Contract Allowance (2)
		81070	Tour Expenses
		81071	State Conveyance and Motor Car (3)
		80900	Other Expenditure (4)
02	Vice President		Receipts
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration (1)
		81072	Discretionary Grants
		80900	Other Expenditure (4)
03	Governor/ Administrator of Union Territories		Receipts
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration (1) (5) (6)
		81074	Emoluments and allowances of the Governor/Administrator of Union Territories
		81067	Sumptuary Allowances
		81068	Entertainment Expenses
		81069	Expenditure from Contract Allowance (2)
		81070	Tour Expenses
		81071	State Conveyance and Motor Cars
		81072	Discretionary Grants
		81073	Medical Facilities (7)
		80900	Other Expenditure (4)
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 will also be recorded under This scheme head. But the pay and allowances of the Military Secretary himself, Aides-de-Camp and Body Guards of the President will be debited to Defence Estimates. However, if the incumbent of the post of Military Secretary to President is not a serving member of the Indian Armed Forces, his pay and allowances will be debited to This scheme head as a civil charge. This scheme head will also include the expenditure on the purchase of motor cars for the President.
(2)	These scheme 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 scheme, in the Sub-major Head"03".
(3)	This scheme head will include 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.
(4)	This scheme head includes:
(i)	Travelling and equipment allowances of the President and Governors of States on appointment;
(ii)	Travelling allowance of Governors on retirement; and
(iii)	Expenditure on purchase of motor cars for Governors of States / Administrators of Union Territories.
(5)	This scheme 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 scheme head also includes Entertainment allowance provided in column 4 of the second schedule to the Governors' (Allowances and Privileges) Order.
(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 scheme head.
(7)	As the Governors of Maharashtra and Tamil Nadu have a separate provision for "Surgeon and his establishments" in the second schedule to the Governors (Allowances and Privileges) order, the expenses on their medical facilities will not be included under this scheme. In these States, expenditure on surgeon and his establishment will be recorded under the scheme "Direction and Administration".

	Major Head/ Sub-major Heads		Receipts/ Schemes Heads
1103	Council of Ministers		Receipts
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration (1)
		81067	Sumptuary and other Allowances
		81068	Entertainment Expenses
		81070	Tour Expenses
		81072	Discretionary Grant
		80900	Other Expenditure (2)
Notes:			
(1)	The term "Ministers" will include Prime Minister and Chief Ministers. The 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 of the function concerned except in the case of Prime Minister's office, which will be recorded under this scheme head.		
(2)	This scheme head will include expenditure on telephone charges, light and water charges, maintenance and running of vehicles etc. The rent of buildings, if any, acquired for residence of Ministers, and paid by the Public Works Department will, however, be recorded under " 4302- Urban Housing".		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1104	Administration of Justice		Receipts
		00001	Receipts from Fines and Forfeitures (1)
		00002	Receipts from Services and Service Fees (2)
		00900	Other Receipts (3)
			Plan
		11075	Computerisation of District and Subordinate Courts
		11076	Strengthened Access to Justice in India
		11077	Study of Judicial Reforms and Assessment Status
		11006	Assistance to State Governments for establishing and operating Gram Nyayalayas
		11078	Development of Infrastructure Facilities for Judiciary
		21078	Development of Infrastructure Facilities for Judiciary
			Non-plan
		81001	Direction and Administration (4)
		80900	Other Expenditure (5)
Notes:			
(1)	This scheme head will record 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 scheme head unless provided otherwise under the Act.		
(2)	This scheme head will include Court fees realised in cash (including Amins and Process Servers' fees and recoveries on account of pauper suits), Pleadership and Mukhtearship examination fees, Receipts from the Supreme Court, High Courts and other Courts, Receipts from the official Assignees, Official Receiver, Administrator General, Official Trustees etc. The following items will also be recorded under this scheme:-		
(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.		
(3)	This scheme head will include sale proceeds of unclaimed and escheated properties under a distinct Sub-scheme head.		

(4)	This scheme head will include expenditure of Supreme Court, High Courts, Special Courts and all other courts and Tribunals. It will also include Attorney General, Advocate General, Standing Counsels, and Solicitors, Legal Remembrance, Public Prosecutors, Government Pleaders etc. Separate Sub-scheme Heads may be opened for this purpose under this scheme. However, legal charges including Pleaders' fees for instituting and defending suits etc. will be debited to the department concerned.
(5)	This scheme head will include Pleadership and Mukhtiarship examination charges.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1105	Elections		Receipts
		00001	Receipts from Fees, Fines and Forfeitures (1)
		00004	Sale proceeds of Election Forms and Documents
		00005	Receipts from contributions towards issue of Voter Identity Cards
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration (2)
		80883	Issue of Photo Identity Cards to Voters
		81079	Preparation and Printing of Electoral Rolls (3)
		81080	Charges for conduct of elections for Lok Sabha and State/Union Territory Legislative Assemblies when held simultaneously.
		81081	Charges for conduct of Elections to Parliament (4)
		81082	Charges for conduct of Elections to State/Union Territory Legislature (4)
		81083	Charges for conduct of Election to Panchayats/Local Bodies.
		80900	Other Expenditure (5)
Notes:			
(1)	This scheme head records Inspection Fees, Copying Fees, Other Fees, forfeited amount in connection with challenged votes, and forfeited amount of security deposits.		
(2)	This scheme head will include expenditure on Chief Electoral Officers of the States and their establishment at State Headquarters and the districts.		
(3)	This scheme head will include expenditure on preparation and printing of electoral rolls for Assembly and Parliamentary constituencies. Separate Sub-scheme Heads may be opened to record distinguishable expenditure on assembly and parliamentary constituencies.		
(4)	This scheme head will include expenditure on conduct of election to Rajya Sabha and Legislative Council respectively, and also expenditure on Bye-elections. Separate Sub-scheme Heads may be opened, if necessary, to record expenditure on election to Lok Sabha, Rajya Sabha, Legislative Assembly and Legislative Council.		
(5)	This scheme head will also include charges for election of the President/Vice-President		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1106	Audit		Receipts
		00003	Receipts from Audit Fees
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration (1)
		80900	Other Expenditure
		80912	Deduct-Establishment charges recovered from other Government Departments.
Notes:			
(1)	This scheme head will include expenditure of the Indian Audit and Accounts Department under the Comptroller and Auditor General of India. The expenditure in respect of railway audit proper and on audit of Metropolitan Transport Project will be booked separately under two distinct Sub-scheme Heads viz (i) Railway Audit proper and (ii) Metropolitan Transport Project Audit. 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 functions.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1107	Public Service Commission		Receipts
		00006	Receipts from UPSC Examination Fees.
		00007	Receipts from State PSC Examination Fees.
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration
		80900	Other Expenditure

12 - Direct Taxes			
	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1201	Collection of Taxes on Income and Expenditure		Receipts
		00900	Other Receipts (1)
			Non-plan
		81001	Direction and Administration (2)
		81084	Collection Charges-Income Tax (2)
		81085	Interest payment on refund of taxes (3)
		81086	Service Charges on Refunds through Electronic Clearing Service
		81087	Acquisition of Immovable Properties under Chapter XX-C of Income Tax Act, 1961 and Management of such properties (4)
		80900	Other Expenditure (5)
		80908	Deduct-Proportionate charges transferred to other heads (2)
		80913	Deduct- Receipts on account of sale of immovable properties under Chapter XX-C of Income Tax Act, 1961
Note:			
(1)	The following Sub-scheme Heads may be opened under this scheme:-		
(i)	Leave Salary Contributions		
(ii)	Sale proceeds of dead stocks, wastepaper and other articles, the cost of which is met from office expenses.		
(iii)	Sale proceeds of TDS Books		
(iv)	Other items		
(2)	All charges for collection of "Corporation Tax", "Taxes on Income other than Corporation Tax", "Estate Duty", "Taxes on Wealth", "Gift Tax" and "Securities Transaction Tax" are, in the first instance, accounted for under the schemes "Direction and Administration" and "Collection Charges – Income Tax" and at the end of the year the total cost of collection is apportioned among "Income Tax", "Estate Duty", "Taxes on Wealth", "Gift Tax" and "Securities Transaction Tax". The formula for apportionment of cost of various Direct Taxes will be in accordance with the Office Memorandum issued for this purpose from time to time by the office of CBDT. The Shares of the cost of collection so worked out are transferred to the respective function viz. "1211-Estate Duty", "1212-Taxes on Wealth", "1213-Gift Tax" and "1214-Securities Transaction Tax" etc.		
(3)	Interest on different categories of refund will be shown at a Sub-scheme head level.		
(4)	This will include expenditure on acquisition of properties (Capital) and management of such properties (Revenue). Separate Sub-scheme Heads may be opened for this purpose under this scheme.		
(5)	This will include expenditure of Departmental Canteens of Income Tax Department and Authority for Advance Rulings		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1202	Corporation Tax		Receipts
		00008	Income Tax on Companies (1)
		00009	Surtax (2)
		00010	Surcharge (3)
		00011	Penalties (4)
		00012	Interest recoveries in relation to Corporation Tax
		00013	Tax on distributed profits of domestic companies
		00014	Tax on distributed income to unit holders (5)
		00015	Receipts Awaiting Transfer to other Heads (6)
		00016	Primary Education Cess
		00017	Secondary and Higher Education Cess
		00018	Share of net proceeds assigned to States(7)
		00900	Other Receipts (8)
			Non-plan
		80008	Collection Charges-Corporation Tax (9)
Notes:			
(1)	This scheme head is divided into the following Sub-scheme Heads:		
	<i>Income Tax on Companies:</i>		
(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 from Non Resident Individuals/Foreign Companies .
(xix)	Deductions of income tax from income from Units referred to in section 115 AB under section 196-B of Income Tax Act, 1961.
(xx)	Deductions of Income Tax from Income from foreign currency bonds or shares of Indian Company under section 196-C of the Income Tax Act, 1961.
(xxi)	Collection at source under section 206-C of the Income Tax Act, 1961 from alcoholic liquor sales.
(xxii)	Collection at source under section 206-C of the Income Tax Act, 1961 from forest produces sales.
(xxiii)	Deduct - Refunds.
(xxiv)	Collection at source under section 206-C of the Income Tax Act, 1961 from liquor for human consumption and Tendu leaves.
(xxv)	Collection at source under section 206-C of the Income Tax Act, 1961 from timber obtained under Forest Lease.
(xxvi)	Collection at source under section 206-C of the Income Tax Act, 1961 from timber obtained by any mode other than Forest Lease.
(xxvii)	Collection at source under section 206-C of the Income Tax Act, 1961 from any other Forest Product (not being Timber Leaves).
(xxviii)	Collection at source under section 206-C of the Income Tax Act, 1961 from Scrap.
(xxix)	Collection at Source under Section 206 – C of Income Tax Act, 1961 from Contractors or licensee or lease relating to Parking lots.
(xxx)	Collection at Source under Section 206 – C of Income Tax Act, 1961 from Contractors or licensee or lease relating to Toll Plaza.
(xxxi)	Collection at Source under Section 206 – C of Income Tax Act, 1961 from Contractors or licensee or lease relating to Mining and Quarrying.
(2)	This scheme head is divided into the following Sub-scheme Heads:
	<i>Surtax</i> -
(i)	All collections including deductions
(ii)	Deduct-Refunds
(3)	This scheme head is divided into the following Sub-scheme Heads:
	<i>Surcharge</i> –
(i)	Advance payment of Tax
(ii)	Deduction of Tax at source
(iii)	Self Assessment collection

(iv)	All other collections
(v)	Deduct-Refunds
(4)	This scheme head will be divided into following Sub-scheme 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 .
(5)	This scheme head will be divided into following Sub-scheme Heads:
(i)	Tax Collections
(ii)	Interest on Tax relating to distributed income to unit holders
(6)	This scheme head will record the revenue realised initially and brought to account by the Z.A.O. (CBDT) concerned, pending transfer to the relevant heads on the basis of detailed account rendered by the Designated offices of Income Tax.
	This scheme head will be divided into the following Sub-scheme Heads:
(a)	Tax Collections
(b)	Deduct-Refunds
(7)	This scheme head will figure as a ‘minus entry’ in the Central Accounts and as a ‘plus entry’ in the State Accounts
(8)	This scheme head will record all such items of receipts, which cannot be accommodated under any other Head under this Major Head. The following Sub-scheme Heads may be opened under this scheme:-
(i)	Proceeds of the Erstwhile Excess Profits Tax, Business Profits Tax, Super Tax and Super Profits Tax).
(ii)	Deduct-Refunds
(9)	Please see note (2) below Major Head “1201”.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1203	Taxes on Income other than Corporation Tax		Receipts
		00019	Income Tax on Union Emoluments including Pensions (1)
		00020	Income Tax on other than Union Emoluments including Pensions (2)
		00010	Surcharge (3)
		00022	Taxes on Income levied under State Laws (Sikkim) (4)
		00011	Penalties
		00021	Interest recoveries in relation to taxes on Income other than Corporation Tax
		00015	Receipts Awaiting Transfer to other Heads (5)
		00016	Primary Education Cess
		00017	Secondary and Higher Education Cess
		00018	Share of net proceeds assigned to States (6)
		00900	Other receipts (7)
Notes:			
(1)	This scheme head is divided into the following Sub-scheme Heads:		
i	Collections including deductions		
ii	Deduct-Refunds		
(2)	This scheme head is divided into the following Sub-scheme 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)	Deductions under Section 192 from Government employees other than Union Government Employees.		
(v)	Deductions under Section 192 from employees other than Government Employees.		
(vi)	Deductions from interest on securities under Section 193 of the Income Tax Act, 1961.		
(vii)	Deductions from dividends under Section 194 of the Income Tax Act, 1961.		
(viii)	Deductions from interest payments other than 'Interest on Securities under Section 194-A of the Income Tax Act, 1961.		
(ix)	Deductions from prize winnings in Lotteries and crossword puzzles under Section 194-B of the Income Tax Act, 1961.		
(x)	Deductions from winnings from Horse Races under Section 194-BB of Income Tax Act, 1961.		
(xi)	Deductions from payments to contractors and sub-contractors under Section 194-		

	C of the Income Tax Act, 1961.
(xii)	Deductions from insurance commissions etc. under Section 194-D of the Income Tax Act, 1961.
(xiii)	Deductions from payments to non-resident sportsman/sport association under Section 194-E of Income Tax Act, 1961.
(xiv)	Deductions from payments in respect of deposits under National Saving Scheme under Section 194 EE of the Income Tax Act, 1961.
(xv)	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.
(xvi)	Deductions from Commission etc. on sale of Lottery Tickets under Section 194-G of the Income Tax Act, 1961.
(xvii)	Deductions from Commission, Brokerage etc. under Section 194-H of the Income Tax Act, 1961.
(xviii)	Deduction of Income-Tax from rent under Section 194-I of the Income-Tax Act, 1961
(xix)	Deduction of Income-Tax from fees for Professional or Technical Services under Section 194-J of the Income-Tax Act, 1961
(xx)	Deduction of Income-Tax from income in respect of units of a Mutual Fund under Section 194-K of the Income-Tax Act, 1961
(xxi)	Deductions under Section 195 of the Income Tax Act, 1961 from Non Resident Individuals / Foreign Companies .
(xxii)	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.
(xxiii)	Collections at source under Section 206-C of the Income Tax Act, 1961 from alcoholic liquor sales.
(xxiv)	Collections at source under Section 206-C of the Income Tax Act, 1961 from forest produce sales.
(xxv)	Deduct - Refunds.
(xxvi)	Collections at source under Section 206-C of the Income Tax Act, 1961 from Liquor for Human Consumption and Tendu Leaves.
(xxvii)	Collections at source under Section 206-C of the Income Tax Act, 1961 from Timber obtained under Forest Lease.
(xxviii)	Collections at source under Section 206-C of the Income Tax Act, 1961 from Timber obtained from any Mode other than a Forest Lease.
(xxix)	Collections at source under Section 206-C of the Income Tax Act, 1961 from any other Forest Product (not being Timber Leaves).
(xxx)	Collections at source under Section 206-C of the Income Tax Act, 1961 from Scrap.
(xxxi)	Collection at Source under Section 206 – C of Income Tax Act, 1961 from Contractors or Licencee or lease relating to Mining and Quarrying.
(3)	This scheme head is divided into the following Sub-scheme Heads:
(i)	Advance payment of tax
(ii)	Deductions of Tax at source
(iii)	Self-assessment Collections
(iv)	All other collections
(v)	Deduct-Refunds
(4)	This scheme head will be operated only in the State Section of Accounts in Sikkim.

(5)	See Note (6) below the Major Head "1202-Corporation Tax"
(6)	This scheme head will figure as a 'minus entry' in the Central Accounts and as a 'plus entry' in the State Accounts.
(7)	This scheme head will record all such items of receipts, which cannot be accommodated under any other scheme under this Major Head. The following Sub-scheme Heads may be opened under this scheme:-
(i)	Other items
(ii)	Deduct-Refunds

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1204	Taxes on Agricultural Income		Receipts
		00023	Collection of Taxes on Agricultural Income
		00010	Surcharge
		00900	Other Receipts
			Non-plan
		81019	Collection Charges-Taxes on Agricultural Income (1)
Notes:			
(1)	Please see note (2) below Major Head "1201".		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1205	Hotel Receipt Tax		Receipts
		00024	Collections from Hotels which are Companies (1)
		00025	Collections from Hotels which are Non-companies (1)
		00011	Penalties
		00015	Receipts Awaiting Transfer to other Heads (2)
		00018	Share of net proceeds assigned to States (3)
		00900	Other Receipts (4)
			Non-plan
		81088	Collection Charges- Hotel Receipt Tax (5)
Notes:			
(1)	This scheme head is divided into the following Sub-scheme Heads:-		
(a)	Advance payment tax		
(b)	Collections from self assessment		
(c)	Collections from regular assessment		
(d)	Deduct-Refunds		
(2)	See Note (6) below the Major Head “1202 – Corporation Tax		
(3)	This scheme head will figure as a ‘minus entry’ in the Central Accounts and as a ‘plus entry’ in the State Accounts.		
(4)	This scheme head will record all such items of receipts, which cannot be accommodated under any other scheme under this Major Head. The following Sub-scheme Heads may be opened under this scheme:-		
(a)	Fines and interest recoveries		
(b)	Deduct-Refunds		
(5)	Please see note (2) below Major Head “1201”.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1206	Interest Tax		Receipts
		00026	Collection under the Interest Tax Act, 1974 (1)
		00011	Penalties
		00015	Receipts Awaiting Transfer to other Heads (2)
		00018	Share of net proceeds assigned to States(3)
		00900	Other Receipts(4)
			Non-plan
		81022	Collection Charges- Interest Tax Act, 1974 (5)
Notes:			
(1)	This scheme head will be divided into the following Sub-scheme Heads:-		
(a)	Advance interest tax from banks		
(b)	Ordinary collections of interest tax from banks		
(c)	Deduct-Refunds		
(2)	See Note (6) below the Major Head " 1202-Corporation tax"		
(3)	This scheme head will figure as a 'minus entry' in the Central Accounts and as a 'plus entry' in the State Accounts.		
(4)	This scheme head will record all such items of receipts, which cannot be accommodated under any other scheme under this Major Head. The following Sub-scheme Heads may be opened under this scheme:-		
(a)	Miscellaneous collections (viz. Interest etc.)		
(b)	Deduct-Refunds		
(5)	Please see note (2) below Major Head "1201".		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1207	Fringe Benefit Tax		Receipts
		00027	Collection under Fringe Benefit Tax (1)
			Penalties
		00028	Interest Recoveries in relation to Fringe Benefit Tax
		00010	Surcharge
		00015	Receipts Awaiting Transfer To Other Schemes (2)
		00016	Primary Education Cess
		00017	Secondary and Higher Education Cess
		00018	Share of net proceeds assigned to States(3)
		00900	Other Receipts (4)
Notes:			
(1)	This scheme head will be divided into the following Sub-scheme Heads:		
(a)	Advance Tax		
(b)	Self Assessment Tax		
(c)	Tax on Regular Assessment		
(b)	Deduct-Refunds		
(2)	See Note (6) below the Major Head " 1202-Corporation tax"		
(3)	This scheme head will figure as a 'minus entry' in the Central Accounts and as a 'plus entry' in the State Accounts.		
(4)	This scheme head will record all such items of receipts, which cannot be accommodated under any other scheme under this Major Head by opening a distinct Sub-scheme head.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1208	Other Taxes on Income and Expenditure		Receipts
		00029	Taxes on Professions, Trades, Callings and Employment
		00030	Expenditure Tax Act, 1987
		00031	Voluntary Disclosure of Income Scheme, 1997
		00011	Penalties
		00015	Receipts Awaiting Transfer to other Heads (1)
		00018	Share of net proceeds assigned to States(2)
			Non-plan
		81025	Collection Charges-Taxes on Professions, Trades Callings and Employment (3)
		81026	Collection Charges-Expenditure Tax (3)
		81089	Assignment of Taxes on Professions, Trade, Callings and Employment to Local Bodies and Panchayati Raj Institutions (4)
Notes:			
(1)	See Note (6) below the Major Head '1202-Corporation Tax'.		
(2)	This scheme head will figure as a 'minus entry' in the Central Accounts and as a 'plus entry' in the State Accounts.		
(3)	Please see note (2) below Major Head "1201".		
(4)	Please see note (1) below Major Head"1602".		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1209	Land Revenue		Receipts
		00032	Receipts from Land Revenue/Tax
		00033	Taxes on Plantations
		00034	Receipts from Rates and Cesses on Land
		00035	Receipts from Management of ex-Zamindari Estates
		00036	Receipts from Sale of Government Estates
		00037	Receipts on account of Survey and Settlement Operations
		00038	Sale proceeds of Waste Lands and redemption of Land Tax
		00900	Other Receipts (1)
		00902	Deduct-Portion of land Revenue due to Irrigation works
			Non-plan
		81001	Direction and Administration
		80032	Collection Charges-Land Revenue
		80035	Management of Ex-Zamindari Estates
		80036	Management of Government Estates
		81055	Survey and Settlement Operations
		81090	Land Records
		81091	Assignment of Land Revenue to Local Bodies and Panchayati Raj Institutions (2)
		80900	Other Expenditure (3)
Notes:			
(1)	This scheme head will record all such items of receipts, which cannot be accommodated under any other scheme under this Major Head. The following Sub-scheme Heads may be opened under This scheme head:-		
(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.		
(iv)	Other items		
(2)	Please see note (1) below Major Head "1602"		
(3)	This scheme head will include expenditure of a regulatory nature on "Consolidation of Holdings" for general land revenue purposes.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1210	Stamps and Registration Fees		
01	Stamps-Judicial		Receipts
		00039	Receipts from Court Fees Stamps
		00040	Receipts from Sale of Stamps (1)
		00900	Other Receipts (2)
			Non-plan
		81001	Direction and Administration (3)
		80039	Cost of Stamps (3)
		80040	Expenses on sale of Stamps (4)
02	Stamps- Non-judicial		Receipts
		00040	Receipts from Sale of Stamps(5)
		00041	Receipts from Duty on Impressing of Documents (6)
		00900	Other Receipts (7)
		00903	Deduct-Payments of net proceeds of Duty to Local Bodies levied by them on transfer of Property (8)
			Non-plan
		81001	Direction and Administration (3)
		80039	Cost of Stamps (3)
		80040	Expenses on sale of Stamps (4)
03	Registration Fees		Receipts
		00042	Receipts from Fees for Registering Documents
		00900	Other Receipts (9)
			Non-plan
		81001	Direction and Administration (3)
		80039	Cost of Stamps (3)
		80040	Expenses on sale of Stamps (4)
80	General	81092	Assignment of Stamp Duty to Local Bodies and Panchayati Raj Institutions (10)
Notes:			
(1)	This scheme head also includes Record Room receipts realised in stamps other than Court Fee Stamps.		
(2)	This scheme head includes Fines, Penalties, Adjudication Fees and Composition Duty.		
(3)	The distribution of charges under these schemes 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 schemes which would account for the major expenditure. This scheme head will also		

	include expenditure of offices and establishments of Stamp and Registration, if required. Separate Sub-scheme Heads may be opened for this purpose wherever required.
(4)	This scheme head will record "Commission", "Discount" and "Pay and Allowances" of official vendors for sale of stamps.
(5)	This scheme head includes bills of exchange on Hundies.
(6)	This scheme head 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.
(7)	Includes fines and penalties under Stamp Act (II of 1899) other than those which are adjusted under other schemes concerned under the relevant provisions of the said Act. It also includes Vakils Stamps and adjudication fees.
(8)	This scheme 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 from the Government concerned.
(9)	This includes fees for authentication of Powers of Attorney and fees for copies of registered documents.
(10)	Please see note (1) below Major Head `1602`.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1211	Estate Duty		Receipts
		00043	Ordinary Collections- Estate Duty (1)
		00011	Penalties
		00015	Receipts Awaiting Transfer to other Heads (2)
		00018	Share of net proceeds assigned to States (3)
		00900	Other Receipts
			Non-plan
		80043	Collection Charges- Estate Duty (4)
Notes:			
(1)	This scheme head will have the following Sub-scheme Heads:		
(i)	Gross Collection		
(ii)	Deduct Refunds		
(2)	See Note (6) below the Major Head "1202-Corporation Tax"		
(3)	The scheme will figure as a 'minus entry' in the Central Accounts and as a 'plus entry' in the States Accounts		
(4)	Please see note (2) below Major Head "1201".		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1212	Taxes on Wealth		Receipts
		00044	Ordinary Collections- Taxes on Wealth (1)
		00011	Penalties
		00015	Receipts Awaiting Transfer to other Heads (2)
		00018	Share of net proceeds assigned to States(3)
		00900	Other Receipts
			Non-plan
		80885	Collection Charges- Taxes on Wealth (4)
		81006	Assistance to State Governments on account of Agricultural Wealth Tax (5)
Note:			
(1)	This scheme head will have the following Sub-scheme Heads:		
(i)	Gross Collection		
(ii)	Deduct Refunds		
(2)	See Note (6) below the Major Head "1202-Corporation Tax"		
(3)	The scheme will figure as a 'minus entry' in the Central Accounts and as a 'plus entry' in the States Accounts		
(4)	Please see note (2) below Major Head "1201".		
(5)	Please see note (1) below Major Head "1601".		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1213	Gift Tax		Receipts
		00045	Ordinary Collections- Gift Tax (1)
		00047	Receipts of Advance Payments from Assesees
		00011	Penalties
		00015	Receipts Awaiting Transfer to other Heads (2)
		00900	Other Receipts
			Non-plan
		81059	Collection Charges- Gift Tax (3)
Note:			
(1)	This scheme head will have the following Sub-scheme Heads:		
(i)	Gross Collection		
(ii)	Deduct Refunds		
(2)	See Note (6) below the Major Head "1202-Corporation Tax"		
(3)	Please see note (2) below Major Head "1201".		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1214	Securities Transaction Tax		Receipts
		00046	Collection under Securities Transaction Tax (1)
		00011	Penalties
		00048	Interest recoveries in relation to Securities Transaction Tax
		00018	Share of net proceeds assigned to States (2)
			Non-plan
		81060	Collection Charges- Securities Transaction Tax (3)
Notes:			
(1)	This scheme head will have the following Sub-scheme Heads:-		
(a)	Tax on Self Assessment		
(b)	Tax on Regular Assessment		
(c)	Deduct- Refunds		
(2)	This scheme head will figure as a 'minus entry' in the Central Accounts and as 'plus entry' in State Accounts.		
(3)	Please see note (2) below Major Head "1201".		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1215	Taxes on Immovable Property other than Agricultural Land		Receipts
		00049	Ordinary Collections- Taxes on Immovable Property other than Agricultural Land (1)
		00900	Other Receipts
Note:			
(1)	This scheme head will have the following Sub-scheme Heads:		
	Gross Collections :		
(i)	Urban Areas		
(ii)	Non - Urban Areas		
	Deduct-Refunds		
	Net Collections		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1216	Banking Cash Transaction Tax		Receipts
		00050	Collection under Banking Cash Transaction Tax (1)
		00010	Surcharge
		00011	Penalties
		00051	Interest recoveries in relation to Banking Cash Transaction Tax
		00015	Receipts Awaiting Transfer to other Heads (2)
		00018	Share of net proceeds assigned to States(3)
		00900	Other Receipts
Notes:			
(1)	This scheme head will have the following Sub-scheme Heads:		
(a)	Tax on Self Assessment		
(b)	Tax on Regular Assessment		
(c)	Deduct-Refunds		
(2)	See Note (6) below the Major Head " 1202-Corporation tax"		
(3)	This scheme head will figure as a 'minus entry' in the Central Accounts and as a 'plus entry' in the State Accounts.		

13- Indirect Taxes

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1301	Customs (1)		Receipts
		00052	Imports
		00053	Exports
		00054	Cesses on Exports (2)
		00055	Sale of Gold by Public Auction (3)
		00056	Sale proceeds of confiscated goods (4)
		00047	Receipts from advance payments from Assessies
		00057	Anti Dumping Duty
		00058	Safeguard Duty
		00059	Additional Duty of Customs on Tea and Tea Waste
		00016	Primary Education Cess
		00017	Secondary and Higher Education Cess
		00018	Share of net proceeds assigned to States(5)
		00900	Other Receipts (6)
			Non-plan
		81001	Direction and Administration
		81003	Transfer to Reserve Funds (7)
		81093	Revenue-cum-Import/Export Trade Control Functions (8)
		81094	Preventive and other Functions (9)
		81085	Interest payment on refund of taxes (10)
		80900	Other Expenditure
Notes:			
(1)(a)	This major head will exclude collection of Countervailing Duty, Central GST and State GST on Imports.		
(b)	Deduct-Refunds' will appear as a distinct Sub-scheme head under each of the schemes below this Major Head. "Deduct-Drawbacks" will appear as a distinct Sub-scheme head under 'Imports'.		
(2)	The revenue under This scheme head will be classified under the following Sub-scheme Heads:		
	(i) Coffee (ii) Coir (iii) Lac (iv) Mica (v) Tobacco (Unmanufactured) (vi) Oil Cakes and Meals (vii) Marine Products (viii) Cashew Kernel (ix) Black Pepper (x) Cardamom (Act 65) (xi) Cardamom (A.P. Cess) (xii) Other agricultural Produce (xiii) Iron Ore (xiv) Animal Feed (xv) Turmeric (xvi) Turmeric Powder (xvii) Hides and Skins (xviii) Raw Wool (xix) Cardamom (A.P. Cess Act, 1940) (xx) Other Articles		
(3)	This scheme head will 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 Sub-scheme head "Deduct - Other Charges" to be opened under this scheme.
(4)	This scheme head will have the following Sub-scheme Heads:
(i)	Confiscated Gold
(ii)	Confiscated Silver
(iii)	Confiscated Foreign Currencies/Instruments
(iv)	Fees, Fines, Forfeitures and Penalties
(v)	Other Confiscated Goods
(5)	This scheme head will figure as a 'minus entry' in the Central Accounts and as a 'plus entry' in State Accounts.
(6)	This scheme head will include the following kinds of receipts:
(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)	Warehouses and wharf rents
(d)	Fees for registration of Cargo boats
(7)	This scheme head will include transfer of funds to Customs Welfare Fund.
(8)	The expenditure relating to the following departments will be booked under this Heads: (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).
(9)	The expenditure relating to the following departments will be booked under This scheme head: (i) Preventive Department (ii) Collector of Customs (Preventive) (iii) Air Customs (other than staff employed on appraisement work)
(10)	Interest for different categories of refund be shown at Sub-scheme head level.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1302	Countervailing Duty		
01	Petroleum Products		
02	Alcohol		
03	Tobacco		
04	Others		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1303	Central Goods and Service Tax on Imports		
01	Petroleum Products		
02	Alcohol		
03	Tobacco		
04	Others		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1304	State Goods and Service Tax on Imports		
01	Petroleum Products		
02	Alcohol		
03	Tobacco		
04	Others		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1305	Union Excise Duties (1)		
01	Shareable Duties		Receipts
		00060	Basic Excise Duties
		00061	Auxiliary Duties of Excise
		00062	Additional Excise Duties on mineral products
		00063	Special Excise Duties
		00018	Share of net proceeds assigned to States(2)
			Non-plan
		81001	Direction and Administration
		81095	Collection Charges - Shareable Duties (3)
		81085	Interest payment on refund of taxes (4)
		80900	Other Expenditure
02	Duties assigned to States		Receipts
		00064	Additional Excise Duties in lieu of Sales Tax
		00065	Excise duty on generation of Power
		00018	Share of net proceeds assigned to States(2)
			Non-plan
		81096	States' Share of Basic Union Excise Duties (5) (6)
		81097	States' Share of Special Union Excise Duties (6)
		81098	States' Share of Additional Excise Duties in lieu of Sales Tax (6)
03	Non-Shareable Duties		Receipts
		00061	Auxiliary Duties of Excise (7)
		00063	Special Excise Duties (8)
		00066	Regulatory Excise Duties
		00067	Additional Excise Duties on Textiles and Textile Articles
		00068	Additional Excise Duties on TV Sets
		00069	Additional Excise Duties on indigenous motor spirit (9)
		00070	Additional Excise Duty on High Speed Diesel Oil (9)
		00071	National Calamity Contingent Duty (10)

		00072	Special Additional Duty of Excise on Motor Spirit
		00073	Additional Duty of Excise on Tea and Tea Waste (11)
		00074	Additional duty of Excise on Masala and Certain Tobacco Products
		00016	Primary Education Cess
		00017	Secondary and Higher Education Cess
		00075	Other Duties
04	Cesses on Commodities		A scheme for each Commodity (12)
60	Other Receipts		Receipts
		00050	Sale proceeds of confiscated goods (13)
		00016	Receipts awaiting transfers to other Heads (14)
		00900	Other Receipts
Notes:			
(1)	Deduct-Refunds and Draw-backs' will appear as distinct Sub-scheme head under each of the scheme head below the duty Sub-major Head. The Sub-scheme head 'Deduct-Refunds' will appear under the scheme head below the Sub-major head "04-Cesses on Commodities" and "60, other Receipts".		
(2)	This scheme head will figure as a 'minus entry' in the Central Accounts and as a 'plus entry' in the State Accounts.		
(3)	Proportionate Cost of Collection of Customs Duty at out ports will be transferred to the scheme "Preventive and other functions" under the Major Head "1301-Customs".		
(4)	Interest for different categories of refund be shown at Sub-scheme head level.		
(5)	This scheme head will include States' share of additional excise duties on mineral products.		
(6)	Please see note (1) below Major Head `1601'.		
(7)	This scheme head is meant to record arrears of Auxiliary duties due up to 31.3.1976.		
(8)	This scheme head has been provided for the arrears in respect of Special Excise Duties which were in force up to 16.3.1972.		
(9)	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.		
(10)	National Calamity Contingent duty is a surcharge		
(11)	Rebate of whole of additional Excise duty paid on Tea on its exportation to any country except Nepal and Bhutan will appear as distinct Sub-scheme Head.		
(12)	It will include "Textiles".		
(13)	This scheme head will have the following Sub-scheme Heads:		
(i)	Sale proceeds of confiscated Goods		
(ii)	Fees, Fines and penalties		
(14)	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		

	schemeheadpending transfer to the schemehead concerned on receipt of the said details from the Bank or from the departmental officer concerned.
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	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1306	State Excise		Receipts
		00076	Country Spirits (1)
		00077	Country Fermented Liquors (1)
		00078	Malt Liquor (1)
		00079	Liquor (1)
		00080	Foreign Liquors and Spirits (1)
		00081	Commercial and denatured spirits and medicated wines (1)
		00082	Medicinal and toilet preparations containing alcohol, opium etc.
		00083	Opium, Hemp and other drugs (2)
		00001	Receipts from Fees, Fines and Forfeitures (3)
		00900	Other Receipts (4)
			Non-plan
		81001	Direction and Administration
		81099	Purchase of Liquor and Spirits
		81100	Purchase of Opium etc. (5)
		80900	Other Expenditure
Notes:			
(1)	These Heads will record receipts from excise duties and other related receipts. Please see Note (4) below the Major Head " 4906 Other General Economic services" in respect of receipts on account of sale of liquor etc. undertaken as a trading operation by the States.		
(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 the Major Head "1104-Administration of Justice"		
(4)	The Sub-scheme Heads 'Other Items' below This scheme 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-scheme Heads below this scheme.		
(5)	This scheme head will record the cost of opium supplied by the opium factories to the State Government and the cost of purchase of Bhang, Ganja etc.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1307	Taxes on Sales, Trade etc.		Receipts
		00085	Receipts under State Sales Tax Act (1)
		00086	Tax on sale of Motor Spirits and Lubricants (2)
		00010	Surcharge on Sales Tax (3)
		00087	Tax on Sale of Crude Oil (2)
		00088	Tax on purchase of Sugarcane (2)
		00089	Receipts from Turnover Tax
		00090	Tax on the Transfer of Rights to use any goods for any purpose Act, 1985.
		00091	Tax on Transfer of property goods involved in the execution of "Works Contract Act, 1985".
		00092	Trade Tax (4)
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration
		81101	Collection Charges- Sales Tax
		81006	Assistance to State Governments to meet revenue loss on introduction of VAT (5)
		81007	Assistance to UT Governments to meet revenue loss on introduction of VAT (5)
		80900	Other Expenditure
Notes:			
(2)	In States, where such receipts are levied under the Sales Tax Act, the same will be recorded under the Head "State Sales Tax". These Heads are intended to record receipts from taxes levied under separate legislations.		
(3)	Surcharge levied under separate Acts, other than those covered by Note 1 will be recorded under This scheme head.		
(4)	Each new tax levied in place of Sales Tax may be booked under This scheme head e.g. Trade Tax, commerce Tax etc.		
(5)	Please see note (1) below Major Head `1601'.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1308	Central Sales Tax		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1309	Taxes on Vehicles		Receipts
		00093	Receipts under the Indian Motor Vehicles Act
		00094	Receipts under the State Motor Vehicles Taxation Acts
		00900	Other Receipts (1)
			Non-plan
		81001	Direction and Administration
		80093	Collection Charges- Taxes on Vehicles
		80094	Inspection of Motor Vehicles
		81065	Assignment of Taxes on Vehicles to Local Bodies and Panchayati Raj Institutions (2)
		80900	Other Expenditure
Note:			
(1)	This scheme head will include receipts from Non-Motor Vehicle Acts, if any, which may be recorded under a separate Sub-scheme head.		
(2)	Please see note (1) below Major Head `1602`.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1310	Taxes on Goods and Passengers (1)		Receipts
		00095	Receipts from Tolls on Roads (2)
		00096	Tax Collections - Passenger Tax
		00097	Tax Collection - Goods Tax.
		00098	Receipts from Tax on entry of goods into Local Areas (3)
		00900	Other Receipts (4)
			Non-plan
		81103	Collection Charges-Taxes on Goods and Passengers
		81104	Assignment of Taxes on entry of Goods into local areas to Local Bodies and Panchayati Raj Institutions (5)
Notes:			
(1)	This Major Head will cover the Taxes on goods and passengers carried by Road or Inland Water-Way only.		
(2)	This scheme 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 "4624-Roads and Bridges"		
(3)	This scheme head will 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 scheme head will be divided into the following Sub-scheme Heads:		
(a)	Tax Collections		
(b)	Deduct-Refunds		
(4)	This scheme head will include Inter State transit duties		
(5)	Please see note (1) below Major Head"1602".		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1311	Taxes and Duties on Electricity		Receipts
		00099	Taxes on consumption and sale of Electricity
		00100	Receipts from Fees under the Indian Electricity Rules
		00101	Receipts from Fees for the electrical inspection of Cinemas
		00900	Other Receipts
			Non-plan
		80099	Collection Charges-Electricity Duty (1)
Notes:			
(1)	This scheme head will include the expenditure on the establishment of Electrical Inspectorate.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1312	Service Tax		Receipts
			Head for tax on each service may be opened as necessary (1).
		00016	Primary Education Cess
		00017	Secondary and Higher Education Cess
		00018	Share of net proceeds assigned to States(2)
			Non-plan
		81105	Collection Charges - Services Tax.
Notes:			
(1)	Each Head in respect of a service will have the following Sub-scheme Heads:		
(a)	Tax Collections		
(b)	Other Receipts		
(c)	Deduct Refunds		
	The Sub-scheme head 'Other Receipts' will record interest, penalty leviable on delayed payments of Service Tax.		
(2)	This scheme head will figure as a 'minus entry' in the Central Accounts and as a 'plus entry' in the State Accounts.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1313	Other Taxes and Duties on Commodities and Services		Receipts
		00102	Entertainment Tax (1)
		00103	Betting Tax (1)
		00104	Tax on Railway Passenger Fares (1)
		00105	Foreign Travel Tax (2)
		00106	Luxury Tax (1)
		00107	Tax on Postal Articles (1)
		00108	Inland Air Travel Tax
		00109	Receipts under Education Cess Act. (1)
		00110	Receipts under Health Cess Act (1)
		00111	Receipts under the Water (Prevention and Control of Pollution) Cess Act (1)
		00112	Taxes on Advertisement exhibited in Cinema Theatres (1)
		00113	Receipts from Cesses Under Other Acts (1) (3)
		00114	Receipts under Raw Jute Taxation Acts (1)
		00115	Receipts under the Sugarcane (Regulations, Supply and Purchase Control) Act (1)
		00116	Forest Development Tax
		00117	Foreign Exchange Conservation (Travel) Tax.
		00118	Receipts under Research and Development Cess Act, 1986.
		00119	Cable Tax
		00018	Share of net proceeds assigned to States(4)
		00900	Other Receipts (5)
			Non-plan
		80102	Collection Charges-Entertainment Tax
		80103	Collection Charges-Betting Tax
		81106	Collection Charges - Other Taxes and Duties (6)
		81006	Assistance to State Governments in lieu of tax on Railway Passenger Fares (7)
		81107	Assignment of Entertainment Tax to Local Bodies and Panchayati Raj

			Institutions (8)
		81108	Assignment of Betting Tax to Local Bodies and Panchayati Raj Institutions (8)
Notes:			
(1)	This scheme head will be divided into the following Sub-scheme Heads:		
(a)	Tax Collections		
(b)	Other Receipts		
(c)	Deduct-Refunds		
	The Sub-scheme head (b) "Other Receipts" will record miscellaneous receipts like penalties, fine etc. in the administration of the relevant Acts/Regulations.		
(2)	This scheme head will be divided into the following Sub-scheme Heads:		
(a)	Tax on travel by Air		
(b)	Tax on travel by Sea		
(c)	Deduct-Refunds		
(3)	This scheme head will include receipts from cesses which are not accountable under other schemes below this Major Head.		
(4)	This scheme head will figure as a `minus entry' in the Central Accounts and as a `plus entry' in the State Accounts.		
(5)	The Sub-scheme head "other Items" below This scheme head will include "Tobacco Vend Fees", "Licence Fees" and other Miscellaneous Receipts.		
(6)	This scheme head will include charges if any, in connection with collection of tobacco vend fees, license fees etc		
(7)	Please see note (1) below Major Head `1601'.		
(8)	Please see note (1) below Major Head `1602'.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1314	Central Goods and Service Tax		Receipts
			Receipts from Taxes on (Name of Service/ Item) (1)
			Non-plan
		81109	Collection Charges- Central Goods and Service Tax
		00018	Share of net proceeds assigned to States(2)
Notes:			
(1)	Separate Head may be opened for each service/ item with the following Sub-scheme Heads there under:		
(a)	Tax Collection		
(b)	Other Receipts		
(c)	Deduct Refund		
	The Sub-scheme head 'Other Receipts' will record interest, penalty leviable on delayed payment of Central Goods and Service Tax.		
(2)	This scheme head will figure as a 'minus entry' in the Central Accounts and as a 'plus entry' in the State Accounts.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1315	State Goods and Service Tax		Receipts
	Name of State/UT (1)		Receipts from Taxes on (Name of Service/ Item) (2)
			Non-plan
		81110	Collection Charges- State Goods and Service Tax
Notes:			
(1)	Separate Sub-major Head may be opened in the name of each State/ UT.		
(2)	Separate Head may be opened for each service/ item with the following Sub-scheme Heads there under:		
(a)	Tax Collection		
(b)	Other Receipts		
(c)	Deduct Refund		
	The Sub-scheme head 'Other Receipts' will record interest, penalty leviable on delayed payment of State Goods and Service Tax.		

14- Other Revenues			
	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1401	Currency, Coinage and Mint		Receipts
		00120	Mint Receipts (1)
		00900	Other Receipts
			Non-plan
		81111	Loss on Coinage (2)
		81112	Metal Value of uncurrent and confiscated coins destroyed
		81113	Purchase of Gold and Silver (3)
		81114	Purchase of Reserve Bank Shares (4)
		81115	Import of coins from abroad (5)
		81116	Purchase of Coins from Security Printing & Minting Corporation of India Limited
		80900	Other Expenditure
		80909	Deduct- Receipts and Recoveries on Capital Accounts (3)
Notes:			
(1)	Separate Sub-scheme Heads may be opened for 'Nickel', 'Copper', 'Aluminium' and 'Silver Alloy Coins'.		
(2)	This scheme head will record 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-scheme head.		
(3)	"Deduct Receipts and Recoveries on Capital Account" will be Sub-scheme head under the relevant scheme, wherever required.		
(4)	This scheme 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 "9701-Coinage Account" by minus debit to the Major Head "1401-Currency, Coinage and Mint-Imports of Coins from Abroad-Deduct Receipts and Recoveries on Capital Outlay". While the debit to the Major Head "9701-Coinage Account" will be for the face value of the coins, the minus debit to the Major Head "1401" 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 "9701-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 "1401-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 accounting in respect of coins manufactured by the Mint is also to be followed for coins manufactured from Imported Blanks.
	These schemes have been retained temporarily till the balances (upto 1992-93) are segregated and transferred to the relevant minor Heads.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1402	Other Fiscal Services		Receipts
		00121	Smugglers and Foreign Exchange Manipulator (Forfeiture of Property Act,1976) (1)
		00122	Share of Profits on Sale of Gold by I.M.F.
		00123	Prevention of Money Laundering Act, 2002
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration
		81117	Regulation of Foreign Exchange
		81118	Promotion of Small Savings (2)
		81119	Additional Emoluments (Compulsory Deposit) Act, 1974 (3)
		81120	Customs
		81121	Union Excise
		81122	State Excise
		80900	Other expenditure (4)
Notes:			
(1)	This scheme head will be divided into the following Sub-scheme Heads:		
(a)	Rent		
(b)	Interest on Dividends		
(c)	Sale proceeds of properties		
(d)	Fines, Forfeitures and Miscellaneous		
(2)	This scheme head will record the expenditure on 'National Savings Institute' and also the State Small Savings Organisation.		
(4)	This scheme 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)		
(6)	This scheme head will also record expenditure on account of the Central Stamp Office, Calcutta, and the ISP, Nasik under distinct Sub-scheme Heads. The expenditure towards (i) Interest on deposits under CDS, 1974 (ii) Grant to NIPFP and (iii) Implementation of Special Courts will also be recorded under This scheme head under distinct Sub-scheme head.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1403	Interest Receipts		
01	Interest from State Governments		Receipts
		00124	Interest on Loans for State Plan Schemes
		00125	Interest on Loans for Central Plan Schemes
		00126	Interest on Loans for Centrally Sponsored Plan Schemes
		00127	Interest on Loans for Non-Plan Schemes
		00128	Interest on Loans for Special Plan Schemes
		00129	Interest on Ways and Means Advances
		00130	Interest on pre 1984-85 loans (1)
		00131	Interest on 1984-89 State Plan Loans consolidated in terms of recommendations of the 9th Finance Commission.
		00132	Interest on State Plan Loans consolidated in terms of recommendations of the 12th Finance Commission.
		00898	Miscellaneous Interest Receipts (2)
02	Interest from Union Territory Governments		Receipts
		00133	Interest on loans for Union Territory Plan Schemes
		00125	Interest on loans for Central Plan Schemes
		00126	Interest on Loans for Centrally Sponsored Plan Schemes
		00127	Interest on Loans for Non-Plan Schemes
		00128	Interest on Loans for Special Plan Schemes
		00898	Miscellaneous Interest receipts (2)
03	Other Interest Receipts of Central Government (2) (6)		Receipts
		00134	Interest from Railways (3)
		00135	Interest from Posts (3)
		00136	Interest from Telecommunications (3)

		00137	Interest from Departmental Commercial Undertakings (4)
		00138	Interest from Cultivators
		00139	Interest from Port Trusts
		00140	Interest from other parties
		00141	Interest realized on investment of Cash balances
		00142	Interest from Advances to Foreign Governments
		00143	Premium arising out of market Stabilization Scheme
		00144	Interest arising out of market Stabilization Scheme
		00145	Interest from Public Sector and other Undertakings (5)
		00146	Interest from Local Bodies
		00147	Interest from Co-operative Societies
		00900	Other Receipts (6)
04	Interest Receipts of State/Union Territory Governments (7) (8)		Receipts
		00137	Interest from Departmental Commercial Undertakings (4)
		00138	Interest from Cultivators
		00141	Interest realised on investment of Cash balances
		00145	Interest from Public Sector and other Undertakings (5)
		00146	Interest from Local Bodies
		00147	Interest from Co-operative Societies
		00900	Other Receipts (9) (6)
Notes:			
(1)	This scheme head is intended to account for interest receipts in respect of all central loans to States advanced up to 31.3.84 and outstanding as on 31.3.85 in terms of the Eighth Finance Commission 1984.		
(2)	This scheme head will include interest portion of equated payment on account of recovery of capitalized value of Sterling pensions from State Governments and U.T. Governments. See also Note (1) below "1511- Miscellaneous General Services".		
(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 scheme "Contribution from Railways" and "Contribution from Posts and Telegraphs" under the Major Head "1404- Dividends and Profits". These elements are subsequently transferred to these Heads..		
(4)	This scheme head will accommodate the interest on Capital at charge of departmentally run commercial undertakings, which is adjusted by book transfer.		
(5)	Includes interest on debentures.		

(6)	This scheme head will record interest received on all other accounts. It, inter-alia, includes
(a)	Premium on Loans
(b)	The fixed adjustment of the interest in the accounts of Orissa Government on Irrigation Capital Outlay incurred before 1.4.1937 which is credited to this Major Head (Sub-major Head 04) by contra debit to Major Head "4116- Major Irrigation/ 4117- 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 "1511- 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.
(7)	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 Major Head and not here.
(8)	Separate Sub-scheme Heads may be opened under the scheme Heads below this Sub-major Head corresponding to schemes relating to loans and advances under the various Major Heads.
(9)	See Note (3) below Major Head" 9301-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 scheme head while payment of advance interest thereon will be debited to the Head " Interest on General or other Reserve Funds" below Sub-scheme head "05 Interest on Reserve Funds" under the Major Head "1707-Interest Payments".

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1404	Dividends and Profits		Receipts
		00148	Dividends from Public Undertakings (1)
		00149	Contributions from Railways (2)
		00150	Contributions from Posts and Telegraphs (2)
		00151	Contributions in lieu of Taxes on Railway Passenger Fares
		00152	Contributions towards safety works
		00153	Share of surplus profits from the Reserve Bank of India (3)
		00154	Share of profits from Life Insurance Corporation of India (4)
		00155	Share of profits from Nationalised Banks
		00156	Share of surplus Profits from the Industrial Development Bank Of India
		00157	Dividends from other investments (5)
Notes:			
(1)	This scheme head records dividends from investment in Statutory Corporations (other than LIC) and Government Companies.		
(2)	This scheme head is divided into the following Sub-scheme 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 '1403-Interest Receipts". Also see note (3) below the Major Head "1403".		
(d)	Subsidy to Railways towards dividend relief and other concessions (for Railways only).		
(3)	Surplus profits payable by the R.B.I, under section 47 of the R.B.I. Act is recorded under this scheme.		
(4)	Amounts of dividends and other receipts payable to the Govt. of India by the L.I.C. under the L.I.C. Act, 1956 and the Rules and Regulations made there under which are in the nature of share of profits are recorded under this scheme.		
(5)	This scheme head includes dividends from investments in other Joint stock Companies and Co-operative Societies.		

15- Administrative Services

<i>15- Administrative Services</i>			
	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1501	District Administration		Receipts
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration
		80900	Other expenditure

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1502	Treasury and Accounts Administration		Receipts
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration
		80882	Education and Training
		80900	Other expenditure

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1503	Police		Receipts
01	Police Services	00001	Receipts from Fees, Fines and Forfeitures (3)
		00158	Receipts from Police supplied to other Governments (1)
		00159	Receipts from Police supplied to other parties (2)
		00160	Receipts under Arms Act (4)
		00161	Receipts of State Police Head Quarters (5)
		00900	Other Receipts (6)
			Plan
		10881	Research and Development Scheme of Bureau of Police
		10882	Police Education and Training
		20882	Police Education and Training
		11057	Setting up of Integrated Check Posts
		11056	Modernisation of Training Centre of CBI
		11123	Strengthening of North Eastern Police Academy
		11124	Developing Traffic and Communication Network in NCR and Mega Cities and Model Traffic System
		11125	Modernisation of Police Force (7)
		11128	CBI e-governance
		11129	Scheme for training of Trainers and Establishment of Integrated Anti Human Trafficking Units
		21130	Special infrastructure in Left Wing Extremist affected areas
		21131	Crime and Criminal Tracking Network and System
			Non-plan
		81001	Direction and Administration (8)
		80881	Research and Development
		80882	Education and Training
		81057	Border Management
		81125	Modernisation of Police Force (7)
		81135	Welfare of Police Personnel (9)
		81136	Wireless and Computers
		80900	Other Expenditure (10)

02	Police Housing (11)		Receipts
		00900	Other Receipts
			Plan
		10884	Construction (12)
		11132	PPP initiative on CPF Housing
		11133	PPP initiative for Delhi Police Housing
		11134	Police Housing for CPMFS
			Non-plan
		81001	Direction and Administration
		81002	Repairs and Maintenances(13)
		80883	Machinery and Equipment
		80884	Construction (14)
		80899	Suspense
		80900	Other expenditure(15)
Notes:			
(1)	This scheme head will be divided into the following Sub-scheme Heads:		
(a)	Contributions for Railway Police		
(b)	Recoveries from other Governments		
(2)	This scheme 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)	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 Police Department but excluding fees, fines and forfeitures realised by State Police Head Quarter.		
(4)	This scheme head will be divided into the following Sub-scheme Heads:		
(a)	Collections by District authorities.		
(b)	Other Collections		
(5)	All receipts including fees, fines and forfeitures realised by State Police Head Quarters will be accounted for under this scheme.		
(6)	Includes recoveries from special Police for supplies made and other receipts.		
(7)	This scheme head will include modernization of Delhi Police and other police forces.		
(8)	This scheme head will include expenditure on (i) office and establishment of all police, paramilitary forces, Criminal Investigation and Vigilance, Special Protection Group and other police organizations (ii) State Militia and Armed Police (iii) charges for "Crime" and "Order" police (Railway Police). Expenses in connection with "Order" police are ultimately recoverable from Railways.		
(9)	This scheme head will include expenditure on all amenities for the police personnel in general (e.g. Subsidised rations, Contributions to amenities funds, running expenses of police, Hospital etc.).		
(10)	The expenditure on barbed wire fencing should be classified under this scheme.		
(11)	This scheme head will include expenditure on construction and maintenance &		

	repairs of Police Housing complexes. Integrated complexes, which also include residential accommodations/ facilities, will be booked under the respective schemes.
(12)	This scheme head will include the expenditure on construction of (i) CBI Hqrs. Building (ii) Residential complex for CBI under separate Sub-scheme Heads.
(13)	This scheme head may be divided into the following Sub-scheme Heads:-
(a)	Work Charged Establishment
(b)	Other maintenance expenditure
(14)	This scheme head will include the cost of land and other related expenditure on construction of (a) Police Stations and (b) Other Police non-residential buildings under separate Sub-scheme Heads.
(15)	This scheme head will have the following Sub-scheme Heads:-
(a)	Furnishing
(b)	Lease Charges
(c)	Estate management

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1504	Jails		Receipts
		00002	Receipts from Services and Service Fees (2)
		00162	Receipts from Sale of Jail Manufactures (1)
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration
		80162	Jail Manufactures (3)
		80900	Other Expenditure (4)
Notes:			
(1)	This scheme head will record the sale proceeds of articles of jail manufactures supplied to other departments, other governments and private parties etc. (If the manufactures are constituted on commercial lines and are declared as commercial activities of Jail Department). If the Jail manufactures are not declared as commercial activities, the sale to other departments will be treated as reduction to expenditure under the relevant scheme of the Major Head. Receipts in respect of Jail Presses will be credited to "1506- Stationery and Printing".		
(2)	This scheme head 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.		
(3)	This scheme head will include charges for convict labour except jail press charges, which are treated as expenditure under Major Head "1506-Stationery and Printing "		
(4)	This includes charges on account of persons confined or detained in Jails outside the State.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1505	Supplies and Disposals (1)		Receipts
		00163	Receipts from Fees for procurement of stores
		00164	Receipts from Fees for inspection of stores
		00165	Receipts from Fees for disposal of stores
		00900	Other Receipts
			Plan
		11137	Computerisation in Director General of Supply and Distribution
			Non-plan
		81001	Direction and Administration
		80900	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 "4112-Civil Supplies".		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1506	Stationery and Printing		Receipts
		00166	Receipts from Stationery (1)
		00167	Receipts from sale of Gazettes and Government Publications
		00168	Other Press Receipts
		00900	Other receipts
			Non-plan
		81001	Direction and Administration
		81138	Cost of Printing by Other Sources
		81139	Government Publications (2)
		80900	Other expenditure
Notes:			
(1)	This also includes sale proceeds of plain papers used with Stamps.		
(2)	This scheme 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 respective Major Head of "Education" sector.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1507	Public Works (1)		
01	Office Buildings		Receipts
		00169	Recovery of percentage charges (2)
		00883	Receipts from hire charges of Machinery and Equipment
		00885	Receipts from Rents (3)
		00900	Other Receipts (4)
			Plan
		11140	General Pool Accommodation- Non-Residential
			Non-plan
		81001	Direction and Administration (5)
		80883	Machinery and Equipment (6)
		81002	Repairs and Maintenances (7)
		80884	Construction (8)
		81141	Furnishings (9)
		80885	Lease Charges (10)
		81059	Acquisition of Land (11)
		80899	Suspense (12)
		80900	Other Expenditure (13)
60	Other Buildings (14)		Receipts
		00169	Recovery of percentage charges (2)
		00900	Other Receipts (4)
			Non-plan
		80883	Machinery and Equipment (6)
		81002	Repairs and Maintenances (7)
		80884	Construction (8)
		81141	Furnishings (9)
		80885	Lease Charges (10)
		80899	Suspense (11)
		80900	Other Expenditure (12)
80	General		Receipts
		00169	Recovery of percentage charges (2)
		00883	Receipts from hire charges of Machinery and Equipment
		00885	Receipts from Rents (3)
		00900	Other Receipts (4)
			Plan
		11001	Direction and Administration
			Non-plan
		81001	Direction and Administration (5)

		80881	Research and Development
		80882	Education and Training
		80883	Machinery and Equipment (6)
		81002	Repairs and Maintenances(7)
		80884	Construction(8)
		81141	Furnishings
		80885	Lease Charges
		81059	Acquisition of Land (15)
		81142	Public Works Workshops (16)
		80899	Suspense (12)
		80900	Other Expenditure (13)
Notes:			
1(a)	This Major Head will record all receipts relating to Public Works (Non Residential Buildings).		
(b)	This Major Head and the scheme "Construction" there under will record the revenue and capital nature of expenditure by the Public Works Department (PWD) in the following manner:-		
(i)	all Government non-residential general purpose, office and administrative buildings relating to "General services", "Social Services" and "Economic Services".		
(ii)	all Government non-residential buildings falling under the Heads of developments in "General Services" except the capital expenditure under "Police" for which separate Major Heads has been provided.		
(iii)	the expenditure on buildings for the Heads of developments falling under "Social Services" and "Economic Services" such as Hospitals, Schools, Agricultural Colleges etc. shall be booked under the relevant Major Heads (though the budgetary and technical control over such expenditure would vest in the PWD, except the works relating to Archaeological Survey of India, and the provision for such expenditure would be included in the Demands for Grant of the PWD). For this purpose, a specific sub-scheme "Construction of Buildings" may be opened under the scheme below the relevant Major Head with necessary details. For example, expenditure on construction of a Secondary Schools will be accounted for under the Major Head "3101 School Education and Literacy-02-Secondary Education-Government Secondary Schools" under a Sub-scheme head "Construction of School". Where it is not possible to identify the scheme of the Heads of development for the expenditure on buildings, such expenditure will be booked by opening the Sub-scheme head "Construction of Buildings" under the scheme "Other Expenditure" below the relevant Major Head. For example, in case of residential buildings under Major Head "4302 Urban Housing", where the buildings etc. are not under the administrative control of the PWD, Government may prescribe that expenditure on construction and repairs up to a certain specified monetary limit may be incurred by the Department having the administrative control over it. In such cases and where the scheme could be identified, it should be accounted for under the relevant object Head below the Major Head and scheme concerned. Where the scheme could not be identified, it should be classified under the scheme "Other Expenditure" of the relevant Major Head.		
(2)	In respect of establishment charges relating 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 scheme.		

(3)	Rents of PWD buildings including Circuit houses, furniture and other special amenities will be recorded under This scheme head.
(4)	This scheme head will be divided into the following Sub-scheme 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-scheme head "Other items" under This scheme 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.
(5)	This scheme head will record the expenditure on 'Direction' 'Execution', 'Architecture 'Designs', 'Stores Control' etc. for which distinct Sub-scheme Heads may be opened. In addition, two distinct deduct-Sub-scheme 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 PWD execute works both of 'Capital' and 'Revenue' nature, and the common establishment charges relating to these divisions are initially recorded under this scheme, 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 '4302-Urban Housing', '4624- 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 object Head under the Sub-scheme head "Buildings" below the appropriate scheme under the relevant capital Major Heads or under "Direction and Administration" below "4302- Urban Housing" and "4624-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.
(iii)	This scheme head will also 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 schemes from this scheme. For this purpose, a deduct-Sub-scheme 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-scheme head 'Buildings' below the scheme under the Major Head concerned or under appropriate scheme below '4302- Urban Housing' or '4624 Roads and Bridges' as the case may be.
(6)	This scheme head will record expenditure on the common Tools and Plant acquired by the PWD for executing both works of a revenue and capital nature. It will have suitable Sub-scheme Heads like "New Supplies", "Repairs and Carriage" etc. In addition there will be two specific deduct-Sub-scheme 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 "4302- Urban Housing" and "4624-Roads and Bridges". In respect of common PWD catering to works both for buildings (residential as well as non-residential) and Roads and Bridges-wide similar adjustments indicated in Note (2) above, for establishment charges.
(7)	This scheme head will record the expenditure on Repairs and Maintenances of all Government non-residential buildings. No distinction need be made between "Ordinary Repairs" and "Special Repairs". This scheme head will be divided into the Sub-scheme Heads (i) Work Charge Establishment and (ii) Other Maintenance Expenditure.
	Expenditure on Repairs and Maintenances of Roads and Bridges will be accounted for under the Major Head "4624 Roads and Bridges".
	The expenditure on the staff quarters forming part of a scheme or project such as Doctors/Nurses in Hospital, will normally be accounted for under the relevant Major Head (Medical in this case). 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 "4302- Urban Housing" in such cases.
(8)	See Note (1)(b) above. This scheme head may be divided into Sub-scheme Heads corresponding to various Major Heads as considered necessary.
(9)	This scheme head will record the cost of furniture etc. provided by the PWD in non-residential buildings, M.L.A's hostels, other Government hostels, PWD Circuit Houses etc., which are not let out as regular residential accommodation.
(10)	This scheme head will record the rent paid by the PWD 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 object Head "Rent, Rates and Taxes" below the concerned Sub-scheme Heads and the scheme "Direction and Administration". Lease charges paid by the PWD in respect of residential accommodation hired, requisitioned or leased by that department will be recorded under the Major Head "4302- Urban Housing".
(11)	This scheme head will record the cost of acquisition of land by PWD for the purposes of office buildings.
(12)	This scheme head will be divided into Sub-scheme Heads "Stock", "Workshop Suspense", and "Miscellaneous Works Advances". For adjustment of the cost of stores purchased/received from other Divisions but not paid for during the same month, please refer to note (13) below Major Head "8702-Suspense Accounts".
(13)	This scheme head will record expenditure, which cannot be recorded under any of the other schemes e.g., Land Development office, temporary structures not forming part of estimates of any capital work.
	A Sub-scheme head "Add-percentage charges for establishment transferred from revenue" may also be opened under This scheme head to record the percentage transfers, if any, made from the Head. "1507-Public Works" in respect of works expenditure for functions under "General Services".
(14)	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 '1503- Police'.
(15)	This scheme head will record expenditure on acquisition of land by the PWD for general purposes. The cost of land acquired for any specific purpose will be

	recorded either as part of cost of the works or separately, under the relevant Major Head.
(16)	This scheme head will record the expenditure on the establishment of P.W. Workshops, plant and machinery and their maintenance etc.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1508	External Affairs		Receipts
		00170	Receipts from Passport Fees
		00171	Receipts from Visa Fees
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration
		80882	Education and Training
		81143	Special Diplomatic Expenditure (1)
		81056	International Conference/Meetings (2)
		81068	Entertainment Expenses
		81047	Loans to Foreign Governments (3)
		80900	Other Expenditure (4)
Notes:			
(1)	This scheme head will include expenditure on special charges which are incurred only under special instructions of Government.		
(2)	The name of each International conference / meeting will be a Sub-scheme head under this scheme.		
(3)	Loan to each foreign government will be a separate sub-scheme under This scheme head like “Loans to Government of Bangladesh” etc.		
(4)	This scheme head will also include expenditure on "Legal Counselling/ Assistance to Indian Workers in Gulf".		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1509	Other Administrative Services		Receipts
		00172	Receipts from the Central Government for administration of Central Acts and Regulations (1)
		00173	Receipts under Citizenship Act
		00174	Receipts under Explosives Act. (2)
		00175	Receipts from Marriage Fees
		00176	Receipts from Copyright Fees
		00177	Receipts from Emigration Fees
		00178	Receipts from Motor Garages etc. (3)
		00179	Receipts from Government Buildings like Guest Houses, Hostels etc. (4)
		00180	Receipts under Right to Information Act, 2005
		00181	Receipts from SSC Examination Fees
		00900	Other Receipts (5)
			Plan
		10884	Construction of buildings (6)
		11144	Central Plan Schemes for enhancing training capacity of National Institute of Financial Management
		11145	Second phase development of National Institute of Financial Management
		11146	Schemes of Department of Official Language, Home Affairs
		11147	Complaint Handling Management System
		11148	Strengthening of Fire and Emergency Services
		11149	Revamping of Civil Defence
		11150	Promotional Services Institutions and Programme
		11151	Training for all support for training activities and capacity building for project appraisal
		11152	Domestic funding of Foreign Training
		11014	Assistance to Autonomous Bodies
		11154	Augmentation of training facilities in Institute of Secretariat Training Management
		11155	Upgradation of LBSNAA to a Centre of Excellence
		11156	Setting up of National Centre for

			Good Governance
		11158	Plan Schemes of Central Information Commission
		11159	Schemes for Administrative Reforms
		11160	Pensioners Portal
		11161	IT enabling core CVC Processes
		11162	Mission mode project on Immigration, Visa and Foreigners Registration & Tracking
		21163	Propagation of Right to Information Act-Strengthening capacity building and awareness generation for effective implementation of the RTI Act.
			Non-plan
		81001	Direction and Administration
		80882	Education and Training (7)
		81014	Assistance to Autonomous Bodies
		80172	Payment to States/Union Territories for Administration of Central Acts and Regulations (8)
		81164	Rent Control
		81165	Purchase and Maintenance of Transport (9)
		80174	Explosives
		80173	Administration of Citizenship Act.
		80179	Guest Houses, Government Hostels etc. (10)
		80900	Other Expenditure (11)
Notes:			
(1)	This scheme head will be divided into the following Sub-scheme 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		
(2)	This scheme head will be divided into the following Sub-scheme Heads:-		
(a)	Collections by District Authorities		
(b)	Other Collections		
(3)	This scheme head will record receipts for servicing of Vehicles in Government Workshops and hire charges of Government Motor Vehicles, Airplanes etc. not relating to any particular service/department.		
(4)	This scheme head will record Receipts from rent and charges on various items like catering, electricity, water, telephone calls from Government Guest Houses, Hostels, M.L.A. Hostels etc.		

(5)	This scheme head will include receipts from Prize Competitions and other miscellaneous receipts.
(6)	This scheme head will include construction of (a) Central Information Commission Building and (b) Manav Adhikar Bhawan under separate sub-schemes.
(7)	This scheme head will include expenditure on training of I.A.S. Officers (LBSNA), Central Secretariat Training Institutes and other training institutes.
(8)	This scheme head will be divided into the following Sub-scheme 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.
(9)	This scheme head 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.
(10)	This scheme head will include expenditure on running and maintenance of catering services of Guest Houses, Government Hostels etc. The expenditure on construction, maintenance & repairs of the buildings will be recorded under '1507 Public Works' or other relevant Major Head as the case may be.
(11)	This scheme head will include expenditure on (a) taxes on non-residential buildings occupied by departments other than the Defence 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 (c) Departmental Canteens

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1510	Pension and Other Retirement Benefits (1)		
01	Civil		Receipts
		00182	Subscriptions and Contributions (2)
		00183	Pensionary charges in respect of High Court Judges recovered from the State Governments (3)
		00184	Burma Government's Contributions towards pre-separation Pensionary Liabilities
		00900	Other Receipts (4)
			Non-plan
		80182	Contributions to Pensions and Gratuities (7)
		80183	Pensionary charges in respect of High Court Judges (6)
		81166	Superannuation and Retirement Allowances
		81167	Commutated Value of Pensions
		81168	Compassionate Allowance
		81169	Gratuities (5)
		81170	Family Pensions
		81171	Contributions to Provident Funds (8)
		81172	Pensions to Employees of State aided Educational Institutions
		81173	Pensions of Employees of Local Bodies
		81174	Pensions to Legislators (9)
		81175	Equated payment of sterling pension transferred from Capital (10)
		81176	Equated payment on account of Capital outlay on sterling pensions to the Government of India by the State/Union Territory Governments (10)
		81177	Pensions and other Retirement Benefits of President of India (11)
		81178	Leave Encashment Benefits (12)
		81179	Ex-gratia payments arising out of Special VRS to Central Government Employees declared as surplus
		81180	Government Contribution for Defined Contribution Pension Scheme (13)
		81181	Medical Treatment of CGHS Pensioners

		81182	Other Pensions (14)
		81006	Assistance to State/UT Governments in lieu of Pension Contributions (15)
		80900	Other expenditure (16)
02	Defence (17)		Receipts
		00185	Army
		00186	Navy
		00187	Air Force
			Non-plan
		80185	Army (18)
		80186	Navy (18)
		80187	Air Force (18)
		81183	Pensions paid through Public Sector Banks awaiting transfers to other minor Heads
Notes:			
(1)	See Major Head "1511-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)	When leave and pension contributions are levied separately, recoveries representing leave contributions are credited to the scheme 'Other Receipts' corresponding to the Major Head to which the establishment relates. Recoveries representing pension contributions will be credited to this scheme. Where leave and pension contributions are not levied separately, the same will be credited under this scheme.		
	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 scheme 'Other Receipts' of the appropriate Major Head. The recovery representing leave and pension charges in those cases should be dealt with in accordance with the principles set forth in the para above.		
	Leave and pension contributions of Military officers in permanent civil employment to foreign service should be treated as indicated in the 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.		
	Penal interest on arrears of contributions towards leave salary and pension of Government servants on Foreign Service is credited to the scheme to which the contributions are credited.		
(3)	This scheme head will include share of commuted value of pensions received from other Governments, etc.		
(4)	This scheme head will record the Pensionary charges recoverable from State Governments under Article 290 of the Constitution.		
(5)	This scheme head will also record expenditure on account of interest payable on delayed payment of Gratuity.		

(6)	This scheme 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.
(7)	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 scheme. When payments are made at combined rates for both pensions and leave salaries, such contributions are also debited to this scheme. Leave salary contributions, when paid separately, are, however, debited to the Major Heads concerned. Allocation of Pensions and Gratuities between Central Government and State Governments has been dispensed with from 1.4.1987. This scheme head has been retained to accommodate old cases.
(8)	This scheme head will include Government contributions to various Contributory Provident Funds.
(9)	This scheme head will have two Sub-scheme Heads (i) Members of Parliament (ii) Members of State legislatures.
(10)	See Note (5) below "1511-Miscellaneous General Services".
(11)	This scheme head will be sub-divided into the following Sub-scheme Heads:-
(i)	Pension
(ii)	Other entitlements under the Presidents (Emoluments and Pension) Act.
(12)	This scheme head will record leave encashment benefits granted at the time of retirement, termination of service etc.
(13)	This scheme head will record the Government Contribution for Defined Contribution Pension Scheme of Civil Ministries and Department of Telecommunication.
(14)	This scheme head will include the following:-
(a)	Pensions under the I.C.S. (N.E.M.) Family Pension Fund.
(b)	Pensions relating to I.C.S. Family Pension Fund, Indian Military Service Family Pensions Fund and Indian Military Widows and Orphans Fund.
(c)	Pension of the Bengal and Madras Service Family Pensions Fund.
(d)	Ex-gratia pension to Indian pensioners of Portuguese Colonies.
(e)	Pensions to former employees of Sind and N.W.F.P.
(f)	Donations to Service Funds-other family pension's funds.
(g)	Government Contributions payable under I.C.S. Family Pension Fund.
(h)	Covenanted Civil Service Pension.
(i)	Ex-gratia ad-hoc allowance to Burma civilian pensioners/family pensioners.
(j)	Ex-gratia ad-hoc allowance to Pakistan civil pensioners/family pensioners.
(k)	Ex-gratia payment to families of deceased CPF beneficiaries'.
(15)	Please see note (1) below Major Head '1601'.
(16)	This scheme head will include cost of remittance by money order, of pensions debit to this Major Head.
(17)	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'.
(18)	This scheme head will have the following Sub-scheme 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 an object 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'.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1511	Miscellaneous General Services		Receipts
		00188	Receipts from properties acquired under Chapter XX-A of Income Tax Act, 1961
		00189	Unclaimed Deposits
		00190	Pre-partition Receipts
		00191	Receipts from State Lotteries
		00192	Unclaimed and Unpaid dividends, deposits and debentures etc. of Investors in Companies (1)
		00193	Receipts from sale of Land and Property
		00194	Receipt of Canteen Stores Department
		00195	Gain by Exchange
		00196	Receipts from Guarantee Fees
		00900	Other Receipts (2)
			Non-plan
		80188	Acquisition of Properties under Chapter XX-A of Income Tax Act,1961 and Management of such properties (4)
		81184	Pension in lieu of resumed Jagirs, Lands. Territories etc.
		80190	Pre-partition payments
		80191	Expenditure on State Lotteries (3)
		81185	Pensions and awards in consideration of distinguished services
		80194	Canteen Stores Department
		81186	Loans to State Governments Written Off in terms of recommendations of the 8th Finance Commission
		81187	Loans to State Governments Written off in terms of recommendations of the 9th Finance Commission.
		81188	Repayments of Loans by State Governments written-off in terms of recommendations of the 10 th Finance Commission.
		81189	Loans to State Governments written-off in terms of the Eleventh Finance Commission (4)
		81190	Loans for Miscellaneous General Services (5)
		81191	Carnatic Stipends.
		81192	Oudh Wasiqa Pensions.
		81193	Nizam Family Pensions.
		81194	Other Pensions.
		81195	Write off of Losses.

		80195	Loss by Exchange.
		81196	Loans to State Governments written off.
		80196	Guarantee Redemption Fund.
		81197	Payments to the former Chogyal of Sikkim.
		81198	Interest Payment on Central Securities in time barred cases.
		81199	Payments in connection with unclaimed Securities credited to Govt. Accounts.
		81200	Creating Institutional Strengthening & Capacity building of Aid Accounts and Audit Division.
		81201	Payment to the Government of United Kingdom for the purchase of Sterling Annuities (6)
		81202	Equated payments of sterling pensions recovered from other Departments/State Governments (6)
		81203	Payment to Pakistan for Unique Institutions
		81204	Bombay Land Scheme
		80900	Other Expenditure (7)
Note:			
(1)	This scheme head will have the following Sub-scheme Heads:-		
(a)	Unpaid Dividends		
(b)	Unpaid Application Money received by the Companies for allotment of Securities and due for Refund		
(c)	Unpaid Matured Deposits		
(d)	Unpaid Matured Debentures		
(e)	Interest accrued on the amounts referred to in Sub-scheme Heads (a) to (d)		
(2)	This scheme head will be divided into the following Sub-scheme Heads:		
(a)	Miscellaneous Receipts - This Sub-scheme head will include the following receipts:-		
(i)	Unclaimed Loans written off to Revenue.		
(ii)	Adjustments of Write off of Unclaimed Securities of current Loans.		
(iii)	Lapsed Wasika Pensions payable in lieu of interest on Oudh Loans.		
(iv)	Sale proceeds of Toshakhana.		
(v)	Receipts from Bombay Land Scheme.		
(vi)	Contributions from State Governments for Refugee Relief.		
(vii)	Interest from Banks on delayed Remittances and Excess/Double Reimbursement.		
(viii)	Forfeited amount under the scheme 11.55%, 8 year tenor Government Stock, 2002.		
(ix)	Other Miscellaneous Receipts.		
(b)	Investor's Education and Protection Fund - Grants and donations received from State Governments, Companies and other Institutions		
(3)	This scheme head will include 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 "1511- Other Administrative Services".
(4)	The following Sub-scheme Heads will be opened under this scheme:-
(i)	Fiscal performance linked Debt Relief
(ii)	Security Expenditure linked Debt Relief.
(5)	The following Sub-scheme Heads will be opened under this scheme:-
(i)	Loans to contractors for purchase of machinery etc.
(ii)	Miscellaneous Loans
(iii)	Other Loans
(6)	Prior to 1-4-55, the Government of India used to purchase annuities from the Government of United Kingdom for meeting the liabilities in respect of sterling pensions. With effect from 1-4-55, this liability was finally taken over by the Government of United Kingdom who in turn repaid to the Government of India, in 10 equal installments the balance of the principal portion of the debt in respect of annuities remaining outstanding on 31-3-1955 after deducting the capital value of the estimated future cost of the sterling pensions and other liabilities transferred to them with interest thereon.
	These arrangements necessitated certain financial adjustments in the books of the Central and State/Union Territory Governments as follows:
(i)	In the books of Central Government: The Central Government's portion of the liability on the sterling pensions transferred to U.K. will be split up between Civil, Defence, Posts and Telegraphs and Railway Departments in the ratio of the amount debited to revenue in equated installments over a period of 30 years w.e.f. 1-4-55 assuming the same rate of interest as in the case of the annuities purchased from the U.K. under the earlier arrangement. These equated payments will be debited to the appropriate Heads opened for the purpose under the relevant Major Heads accommodating the pensionary liability of the departments concerned by contra credit to the Heads:-
(a)	Equated payment of sterling pension recovered from other Departments/State Governments.
(b)	Interest portion of equated payments on account of write back of capital value of annuities in purchase of sterling pensions below the Head "1403- Interest Receipts-03-Other interest Receipts from 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 installments over a period of 30 years, assuming the same rate of interest as for the annuities.
	These payments will be debited to the minor Head "Equated Payment on account of capital outlay on sterling pensions to the Government of India by the State/Union Territory Governments" under the Major Head "1510-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 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 "1403 Interest Receipts" (in respect of interest portion).
(7)	This scheme 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 '1707'.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1512	Loans to Government Servants etc. (1)		Non-plan
		81205	House Building Advances
		81206	Advances for purchase of Motor Conveyances
		81207	Advances for purchase of other conveyances
		81208	Advances for purchase of Computers
		80900	Other Advances
Notes:			
(1)	Advances to Ministers, Deputy Minister, Presiding Officers of Lok Sabha, Rajya Sabha and State Legislatures, Members of Parliament/ Members of State Legislatures for the purchase of motor conveyances and House Building Advances to Members of State Legislatures will be recorded under this Major Head.		

16- Transfer payments			
	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1601	Transfer payments from Union Government to State/ UT Governments, Urban Local Bodies and Panchayati Raj Institutions (1)		
01	Non-Plan Grants	81209	Grants to State Governments under the Constitution (Distribution of Revenue Order)
		81210	Grants to State Governments under the proviso to Article 275(1) of the Constitution
		81211	Grants to State Governments to cover gap in resources.
		81212	Grants to UT Governments to cover gap in resources.
		81213	Grants to UT Governments to meet Non-Plan deficit
02	Grants for State Plan Schemes	34751	Normal Central Assistance (Block Grants)
		31217	Grants against External Assistance received in kind
		31210	Grants under the proviso to Article 275(1) of the Constitution
03	Grant for Central Plan Schemes	11005	Central Additive to Special Scheduled Caste Component Plans
		11210	Grants under the proviso to Article 275(1) of the Constitution
04	Grants for Centrally Sponsored Plan Schemes	21210	Grants under the proviso to Article 275(1) of the Constitution
05	Compensation & Assignment to Local Bodies and Panchayati Raj Institutions		Non-plan
		81214	Other Miscellaneous Compensations and Assignments to Urban Local Bodies
		81215	Other Miscellaneous Compensations and Assignments to Panchayati Raj Institutions
		80914	Deduct-Recoveries of Excess payment of Compensations and Assignments to Urban Local Bodies

		80915	Deduct-Recoveries of Excess payment of Compensation and assignment to Panchayati Raj Institutions
Notes:			
(1)	This Major Head will record only normal grants/ block grants, compensation and assignment which do not correspond to any specific functional Major Head. Grants pertaining to specific functional Major Head should be adjusted under the relevant Major Head. The State/ UT Governments etc. will operate this Major Head as " 1601-Transfer payments from Central Government" and the Heads there under with the same codes and nomenclatures as used by the Central Government for releasing the grant.		
	The scheme 'Deduct- Recoveries of unspent balance', may be opened, wherever required, under the relevant Major Head/ Sub-major Head to record refund of unspent balance of Grants-in-aid by the State Governments.		
	If commodities are purchased by Government of India out of its own resources, the value thereof will be debited to the relevant scheme of the Major Head. When such materials are supplied to the State Governments as aid, the value thereof will be debited to the relevant Head (i.e. Head meant to record grants) by minus debit to the Head to which the value of the materials had originally been debited (at the time of purchase). The State/ UT Governments will credit the value of the material received as aid under the receipt portion below Major Head in which the materials are proposed to be utilized. The receipt Head should correspond to the relevant scheme head on the expenditure side. Also see paras 2.3.4 and 2.3.5 of General Directions.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1602	Transfer payments from State/ UT Governments to Urban Local Bodies and Panchayati Raj Institutions (1)		
01	Non-Plan Grants	81218	Grants to Urban Local Bodies to cover gap in resources.
		81219	Grants to Panchayati Raj Institutions to cover gap in resources.
02	Grants for Plan Schemes of Urban Local Bodies and Panchayati Raj Institutions		
03	Compensation & Assignment to Local Bodies and Panchayati Raj Institutions		Non-plan
		81214	Other Miscellaneous Compensations and Assignments to Urban Local Bodies
		81215	Other Miscellaneous Compensations and Assignments to Panchayati Raj Institutions
		80914	Deduct-Recoveries of Excess payment of Compensations and Assignments to Urban Local Bodies
		80915	Deduct-Recoveries of Excess payment of Compensation and assignment to Panchayati Raj Institutions
Notes:			
(1)	This Major Head will record only normal grants/ block grants, compensation and assignment which do not correspond to any specific functional Major Head. Grants pertaining to specific functional Major Head should be adjusted under the relevant Major Head.		
	The scheme 'Deduct- Recoveries of unspent balance', may be opened, wherever required, under the relevant Major Head/ Sub-major Head to record refund of unspent balance of Grants-in-aid by the Urban Local Bodies and Panchayati Raj Institutions.		
	If commodities are purchased by State/ UT Governments out of its own resources, the value thereof will be debited to the relevant scheme of the Major Head. When such materials are supplied to the Urban Local Bodies / Panchayati Raj Institutions as aid, the value thereof will be debited to the relevant Head (i.e. Head meant to record grants) by minus debit to the Head to which the value of the materials had originally been debited (at the time of purchase).		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1603	Technical and Economic Co-operation with Other Countries (1)		Plan
		11220	Naumere Hydro Electric Project in Nepal
		11221	Kaladan Multi Modal Transit Project
		11222	Transmission Line Project from Pul-e-Khumi to Kabul
		11223	Mangdhechu Hydro Electric Project
			Non-plan
		81224	Cooperation with other countries (2)
		81225	Contribution to United Nations Development Programmes(2)
		81226	Contribution to Global Environment Trust Fund.
Notes:			
(1)	Name of Foreign Country/Body/Institution, not otherwise provided, may be opened as a scheme, where considered necessary.		
(2)	These schemes will include general assistance to other countries and U.N. Programmes.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1604	External Grant Assistance (1)		Receipts
		00197	Assistance from Abu Dhabi fund for Arab Economic Development
		00198	Assistance from the Federal Austrian Government
		00199	Assistance from the Government of the Kingdom of Belgium
		00200	Assistance from the Government of Canada
		00201	Assistance from the Government of Czechoslovak Republic
		00202	Assistance from the Government of Denmark
		00203	Assistance from the European Economic Community
		00204	Assistance from the Government of France
		00205	Assistance from the Government of Federal Republic of Germany
		00206	Assistance from the Government of Hungarian People's Republic
		00207	Assistance from the Government of Iraq
		00208	Assistance from the Government of Italy
		00209	Assistance from the International Development Association
		00210	Assistance from I.F.A.D.
		00211	Assistance from International Monetary Fund
		00212	Assistance from the International Bank for Reconstruction and Development
		00213	Assistance from the Government of Japan
		00214	Assistance from Kuwait Fund for Arab Economic Development
		00215	Assistance from the Government of Norway
		00216	Assistance from the Government of Netherlands
		00217	Assistance from the O.P.E.C. Special Fund
		00218	Assistance from the Government of Polish People's Republic
		00219	Assistance from the Government of

			Swiss Confederation and Swiss Banks
		00220	Assistance from Saudi fund for Development
		00221	Assistance from The Government Of United Kingdom
		00222	Assistance from the Agency for International Development -U.S.A.
		00223	Assistance from the Government of U.S.A. under PL-480 Convertible Local Currency Credits
		00224	Other Miscellaneous assistance from the Government of U.S.A
		00225	Assistance from the Exim bank of U.S.A.
		00226	Assistance from the Government of Russian Federation
		00227	Assistance from the Government of United Arab Emirates
		00228	Assistance from the Central Republic of Yugoslavia
		00229	Assistance from the Government of Sweden
		00230	Swedish International Development Agency
		00231	Assistance from UN
		00232	Assistance from UNDP
		00233	Assistance from UNICEF
		00234	Assistance from WHO
		00235	Assistance from IAEA, Vienna
		00236	Assistance from DANIDA
		00237	Assistance from New Zealand
		00238	Assistance from the Government of Australia
		00239	Assistance under Colombo Plan
		00240	Assistance from International Labour Organisation
		00241	Assistance from UNFPA
		00242	Assistance from International Rice Research Institute
		00243	Assistance from Integrated Rural Development
		00244	Assistance from International Development Research Centre
		00245	Assistance from Global Drug Facility
		00246	Assistance from Global Fund to Fight AIDS, Tuberculosis & Malaria
Note:			
(1)	Name of Foreign Country/Body/Institution, not otherwise provided, may be opened as a scheme, where considered necessary.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1605	Aid Material and Equipment (1)		Receipts
		00197	Assistance from Abu Dhabi fund for Arab Economic Development
		00198	Assistance from the Federal Austrian Government
		00199	Assistance from the Government of the Kingdom of Belgium
		00200	Assistance from the Government of Canada
		00201	Assistance from the Government of Czechoslovak Republic
		00202	Assistance from the Government of Denmark
		00203	Assistance from the European Economic Community
		00204	Assistance from the Government of France
		00205	Assistance from the Government of Federal Republic of Germany
		00206	Assistance from the Government of Hungarian People's Republic
		00207	Assistance from the Government of Iraq
		00208	Assistance from the Government of Italy
		00209	Assistance from the International Development Association
		00210	Assistance from I.F.A.D.
		00211	Assistance from International Monetary Fund
		00212	Assistance from the International Bank for Reconstruction and Development
		00213	Assistance from the Government of Japan
		00214	Assistance from Kuwait Fund for Arab Economic Development
		00215	Assistance from the Government of Norway
		00216	Assistance from the Government of Netherlands
		00217	Assistance from the O.P.E.C. Special Fund
		00218	Assistance from the Government of Polish People's Republic

	00219	Assistance from the Government of Swiss Confederation and Swiss Banks
	00220	Assistance from Saudi fund for Development
	00221	Assistance from the Government Of United Kingdom
	00222	Assistance from the Agency for International Development - U.S.A.
	00223	Assistance from the Government of U.S.A. under PL-480 Convertible Local Currency Credits
	00224	Other miscellaneous assistance from the Government of U.S.A.
	00225	Assistance from the Exim bank of U.S.A.
	00226	Assistance from the Government of Russian Federation
	00227	Assistance from the Government of United Arab Emirates
	00228	Assistance from the Central Republic of Yugoslavia
	00229	Assistance from the Government of Sweden
	00230	Swedish International Development Agency
	00231	Assistance from UN
	00232	Assistance from UNDP
	00233	Assistance from UNICEF
	00234	Assistance from WHO
	00235	Assistance from IAEA, Vienna
	00236	Assistance from DANIDA
	00237	Assistance from New Zealand
	00238	Assistance from the Government of Australia
	00239	Assistance under Colombo Plan
	00240	Assistance from International Labour Organisation
	00241	Assistance from UNFPA
	00242	Assistance from International Rice Research Institute
	00243	Assistance from Integrated Rural Development
	00244	Assistance from International Development Research Centre
	00245	Assistance from Global Drug Facility
	00246	Assistance from Global Fund to Fight AIDS, Tuberculosis & Malaria
	00247	Assistance from Department for International Development,U.K .

			Non-plan
		80197	Assistance from Abu Dhabi fund for Arab Economic Development
		80198	Assistance from the Federal Austrian Government
		80199	Assistance from the Government of the Kingdom of Belgium
		80200	Assistance from the Government of Canada
		80201	Assistance from the Government of Czechoslovak Republic
		80202	Assistance from the Government of Denmark
		80203	Assistance from the European Economic Community
		80204	Assistance from the Government of France
		80205	Assistance from the Government of Federal Republic of Germany
		80206	Assistance from the Government of Hungarian People's Republic
		80207	Assistance from the Government of Iraq
		80208	Assistance from the Government of Italy
		80209	Assistance from the International Development Association
		80210	Assistance from I.F.A.D.
		80211	Assistance from International Monetary Fund
		80212	Assistance from the International Bank for Reconstruction and Development
		80213	Assistance from the Government of Japan
		80214	Assistance from Kuwait fund for Arab Economic Development
		80215	Assistance from the Government of Norway
		80216	Assistance from the Government of Netherlands
		80217	Assistance from the O.P.E.C. Special Fund
		80218	Assistance from the Government of Polish People's Republic
		80219	Assistance from the Government of Swiss Confederation and Swiss Banks
		80220	Assistance from Saudi fund for Development

		80221	Assistance from the Government of United Kingdom
		80222	Assistance from the Agency for International Development -U.S.A.
		80223	Assistance from the Government of U.S.A. under PL-480 convertible local currency credits
		80224	Other miscellaneous Loans from the Government of U.S.A.
		80225	Assistance from the Exim Bank of U.S.A. (Repayable in U.S. Dollars)
		80226	Assistance from the Government of Russian Federation
		80227	Assistance from the Government of United Arab Emirates
		80228	Assistance from the Central Republic of Yugoslavia
		80229	Assistance from the Government of Sweden
		80230	Swedish International Development Agency
		80231	Assistance from UN
		80232	Assistance from UNDP
		80233	Assistance from UNICEF
		80234	Assistance from WHO
		80235	Assistance from IAEA, Vienna
		80236	Assistance from DANIDA
		80237	Assistance from New Zealand
		80238	Assistance from the Government of Australia
		80239	Assistance under Colombo Plan
		80240	Assistance from International Labour Organisation
		80241	Assistance from UNFPA
		80242	Assistance from International Rice Research Institute
		80243	Assistance from Integrated Rural Development
		80244	Assistance from International Development Research Centre
		80245	Assistance from Global Drug Facility
		80246	Assistance from Global Fund to fight AIDS, Tuberculosis & Malaria
		80247	Assistance from Department for International Development,U.K .
Note:			
(1)(a)	Name of Foreign Country/Body/Institution, not otherwise provided may be opened as a scheme, where considered necessary.		

(b)	<p>This Major Head will record adjustments on account of aid-materials, equipment, and commodities received from the foreign countries. In the Central books the value of the materials etc. received will be adjusted by credit to the 'Receipts Schemes' and debit to 'Non-plan Schemes' under this Major Head. The debit to the Non-plan schemes should subsequently be transferred to the relevant Heads under the appropriate Major Head as applicable. 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 "1601" and other relevant Major Heads, 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 under the relevant 'Receipt Schemes' per contra debit to 'Payment Schemes' below Major Head "1601" 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 Major 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.</p>
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17- Public Debt and Interest Payments

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1701	Internal Debt of Central Government		Non-plan
		81227	Market Loans bearing interest (1)
		81228	Market Loans not bearing interest (1)
		81229	Market Loans suspense (1)
		81230	Treasury Bills and connected Securities issued to R.B.I. (2)
		81231	Securities issued to International Financial Institutions (3)
		81232	Compensation and other Bonds (4)
		81233	Special securities issued to Reserve Bank of India (5)
		81234	182-Days-Treasury Bills (6)
		81235	364-Days-Treasury Bills (6)
		81236	Gold Bonds 1998
		81237	10% Relief Bonds, 1993
		81238	12.08% Government of India Compensation (Project Exports to Iraq) Bonds, 2001 (7)
		81239	Ways & Means Advances from Reserve Bank of India
		81240	14 Day Treasury Bills (8)
		81241	28 Day Treasury Bills
		81242	Marketable Securities Issued In Conversion of Special Securities
		81243	Special Central Government Securities issued against outstanding balances of Small Savings as on 31-03-1999
		81244	Special Central Government Securities issued against net collections of Small Savings from 01-04-1999
		81245	Special Securities issued to Reserve Bank of India for Maintenance of Value Account in respect of Resurgent India Bonds
		81246	Special Securities issued to Reserve Bank of India for Maintenance of Value Account in respect of India Millennium Deposits
		81247	Special Central Government Securities, issued to NSSF against

			reinvestment of sums received on redemption of Special Central/State Government Securities
		81248	Market Stabilization Bill/Bonds (Face Value)
		80900	Other Loans (9)
Notes:			
(1)	The following three schemes will be operated for market loans: -		
(a)	Market Loans bearing interest		
(b)	Market loans not bearing interest		
(c)	Market Loans suspense.		
	Each denomination of loan will appear as a distinct Sub-scheme head under the scheme (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 scheme (a) to (b) and will appear as Sub-scheme head under the latter scheme.		
	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 Major Head "1511 Miscellaneous General Services -Other Receipts". Repayments of these amounts subsequently claimed likewise will be debited to the Major Head "1511 - Miscellaneous General Services - Other Expenditure".		
	The full nominal value of Zero Coupon Bonds, 1999 will also be credited under a Sub-scheme head "Zero Coupon Bonds, 1999" below the scheme (b) above and the amount of discount on the Bond will be debited to the scheme "90369 - Discount Sinking Fund" with Sub-scheme head "Sinking Fund for Zero Coupon Bonds, 1999" there under below the Major Head "9707- Accounting Adjustment Suspense". The amount so debited will be written back to revenue in equal installment over the currency of loan by debiting one fifth of the amount initially debited to "Discount Sinking Fund" to the expenditure Major Head "1707- Interest Payments - 01 - Interest on Internal Debt - Discount on Zero Coupon Bonds, 1999" and minus debit to the scheme "90369 - Discount Sinking Fund' below the Major Head "9707- Accounting Adjustment Suspense". On maturity of the Bonds, the entire amount will be repaid by debiting scheme "Market Loans not bearing interest - Zero Coupon Bonds, 1999" below this Major Head.		
	The subscriptions towards Market Loans received initially will be credited under a distinct Sub-scheme head below scheme (c) above. The amount of accepted subscription for which scripts are issued by the RBI will be transferred to the relevant Sub-scheme head below scheme (a). The over -subscribed amount which will not bear any interest may be refunded by minus credit to the scheme (c) and no budget provision will be necessary for this purpose.		
(2)	This scheme head will have the following Sub-scheme Heads: -		
(a)	Treasury Bills with 91 days currency.		
(b)	Treasury Bills Converted as securities.		
	The Sub-scheme head at (a) will cater to investments in Government of India Treasury Bills subscribed by the State Governments, Banks, Corporations etc. of their surpluses and the repayments thereto. The Sub-scheme head 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. along with each denomination of the Security will appear as Sub-scheme Heads under this scheme.
(4)	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 Major Head '1511- Miscellaneous General Services - Other Receipts'. Repayments of these amounts subsequently claimed likewise will be debited to the Head '1511-Miscellaneous General Services - Other Expenditure'.
(5)	This scheme head will account for securities issued to Reserve Bank of India for acquisition of Special Drawing Rights etc.
(6)	This scheme 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 '90370-Suspense Account -Redemption of 12.08% Government of India compensation (Project Exports to Iraq) Bonds, 2001 below the Major Head '9707- Accounting Adjustment Suspense'.
	Also please see Note (4) below the Major Head '9707 Accounting Adjustment Suspense'. On redemption of bonds the amount will be debited under This scheme 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 scheme. This scheme head will include transactions of '14-Days Treasury Bills' through auction and also transactions relating to 13/15 days Treasury Bills"
(9)	This scheme 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.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1702	External Debt		Non-plan
		81249	Loans from Abu Dhabi fund for Arab Economic Development
		81250	Loans from the Federal Austrian Government
		81251	Loans from the Government of the Kingdom of Belgium
		81252	Loans from the Government of Canada
		81253	Loans from the Government of Czechoslovak Republic
		81254	Loans from the Government of Denmark
		81255	Loans from the European Economic Community
		81256	Loans from the Government of France
		81257	Loans from the Government of Federal Republic of Germany
		81258	Loans from the Government of Hungarian People's Republic
		81259	Loans from the Government of Iraq
		81260	Loans from the Government of Italy
		81261	Loans from the International Development Association
		81262	Loans from I.F.A.D.
		81263	Loans from International Monetary Fund
		81264	Loans from the International Bank for Reconstruction and Development
		81265	Loans from the Government of Japan
		81266	Loans from Kuwait fund for Arab Economic Development
		81267	Loans from the Govt. of Norway
		81268	Loans from the Government of Netherlands
		81269	Loans from the O.P.E.C. Special Fund
		81270	Loans from the Government of Polish People's Republic
		81271	Loans from the Government of Swiss Confederation and Swiss Banks
		81272	Loans from Saudi fund for

			Development
		81273	Loan From The Government Of United Kingdom
		81274	Loans from the Agency for International Development U.S.A
		81275	Loans from the Government of U.S.A. under PL-480 convertible local currency Credits
		81276	Other miscellaneous Loans from the Government of U.S.A
		81277	Loans from the exim bank of U.S.A. (Repayable in U.S. Dollars)
		81278	Loans from the Government of Russian Federation
		81279	Loans from the Government of United Arab Emirates
		81280	Loans from the Central Republic of Yugoslavia
		81281	Loans from the Govt. of Sweden
		81282	Loans from Swedish Int. Development Agency (SIDA)
		81283	Loans from UN
		81284	Loans from UNDP
		81285	Loans from UNICEF
		81286	Loans from WHO
		81287	Loans from IAEA, Vienna
		81288	Loans from DANIDA
		81289	Loans from New Zealand
		81290	Loans from the Govt. of Australia
		81291	Loans under Colombo Plan
		81292	Loans from I.L.O.
		81293	Loans from UNFPA
		81294	Loans from International Rice Research Institute
		81295	Loans from Integrated Rural Development
		81296	Loans from International Development Research Centre
		81297	Loans from the Government Qatar in connection with retirement of Indian Currency.
		81298	Loans from Asian Development Bank
		81299	Loans from Government of Spain.
		81300	International Sugar Organisation
		81301	Defence Certificates
		81302	Loans for construction/ acquisition of building by Indian Mission

			Abroad
		81303	Debt awaiting adjustment to loans from IDA (2)
		81304	Debt awaiting adjustment to loans from IBRD (2)
		81305	Debt awaiting adjustment to loans from ADB (2)
Notes:			
(1)	Each denomination of loan received from each foreign counter/Institution will appear as a sub-scheme under the relevant scheme.		
(2)	These schemes will record initial advance disbursement and subsequent replenishment by Controller of Aid, Accounts and Audit (CAA&A) pending transfer to the following schemes under this Major Head:-		
(a)	80299-Loans from International Development Association		
(b)	80302-Loans from International Bank for Reconstruction and Development		
(c)	80336-Loans from Asian Development Bank.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1703	Internal Debt of the State Government		Non-plan
		81227	Market Loans bearing interest (1)
		81228	Market Loans not bearing interest (1)
		81229	Market Loans suspense (1)
		81232	Compensation and other Bonds (2)
		81239	Ways and Means Advances from the Reserve Bank of India
		81306	Loans from Life Insurance Corporation of India
		81307	Loans from General Insurance Corporation of India
		81308	Loans from the National Bank for Agricultural and Rural Development
		81309	Loans from the State Bank of India and other Banks
		81310	Loans from National Co-operative Development Corporation
		81311	Loans from other Institutions (3)
		81312	Special Securities issued to National Small Savings Fund of the Central Government
		80900	Other Loans
Notes:			
(1)	See Note 1 below "1701-Internal Debt of the Central Government".		
(2)	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 Major Head '1511 Miscellaneous General Services - Other Receipts'. Repayments of these amounts subsequently claimed likewise will be debited to the Head '1511-Miscellaneous General Services - Other Expenditure.		
(3)	Each institution from which loans are received will appear as a distinct sub-scheme under this scheme.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1704	Loans and Advances from the Central Government		Non-plan
01	Non-plan Loans	81317	Loans to cover gap in Resources
		81318	Share of Small Savings Collections
		81205	House Building Advances (1)
		80900	Other Loans
02	Loans for State/UT Plan Schemes	31313	Block Loans
		31314	Loans against External Assistance received in kind
		31315	1984-89 State Plan Loans Consolidated in terms of recommendations of the 9th Finance Commission '.
		31316	State Plan Loans consolidated in terms of recommendations of the 12th Finance Commission.
03	Loans for Central Plan Schemes	10900	Other Loans
04	Loans for Centrally Sponsored Plan Schemes		
05	Loans for Special Plan Schemes		
06	Ways and Means Advances	81320	Ways and Means Advances for Plan Schemes
		81321	Ways and Means Advances towards Expenditure on upgradation of Standards of Administration
		81322	Ways and Means Advances towards Expenditure on net Interest liability on account of fresh borrowings and lending
		81323	Other Ways and Means Advance
07	Pre 1984-85 Loans (2)	81324	Rehabilitation of Displaced Persons, Repatriates etc. (3)
		81325	National Loan Scholarship Scheme (4)
		81326	Loans to clear overdrafts advanced during 1982-83 and 1983-84 (4)
		81327	Consolidated Loans to Orissa for Hirakund Project - Stage I

		81328	Small Savings Loans
		81329	Pre-1979-80 consolidated Loans for Productive and Semi productive purposes (5)
		81330	Pre-1979-80 consolidated loans reconsolidated into 25 year and 30 year loans(6)
		81331	1979-84 consolidated Loans (7)
		81332	Rehabilitation of Gold Smiths
		80900	Other Loans (8)
Notes:			
(1)	Sub-scheme head "All India Service Officers" may be operated under this scheme head to record advances to All India Service Officers.		
(2)	This Sub-major Head has been provided to account for the outstanding balance of the central loans advanced to States up to 31.3.1984 as on 1.4.85.		
(3)	This scheme head will have the following three Sub-scheme 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.		
(4)	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.		
(5)	This scheme head will have the following Sub-scheme 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.		
(6)	This schemes will have the following two Sub-scheme Heads:-		
(i)	Loan repayable annually over 25 years		
(ii)	Loans repayable annually over 30 years		
(7)	This scheme head will have the following four Sub-scheme 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		
(8)	This scheme 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.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1705	External Debt Suspense		Non-plan
		81333	Disbursement under Direct Payment Procedure (1)
Notes:			
(1)	This scheme 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 scheme under the Major Heads '1604 External Grant Assistance', '1702 External Debt' and other relevant Major Heads and minus credit to this scheme. This minus credit will be relieved when the deposit is received from the Indian importer.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1706	Appropriation for Reduction or Avoidance of Debt		Non-plan
		81334	Sinking Funds (1)
		81335	Other Appropriations (2)
Notes:			
(1)	Separate sub-schemes may be opened for each loan for which sinking fund is created.		
(2)	This scheme will record appropriations from revenue for reduction or avoidance of debt other than specific appropriations for regularly Constituted Sinking Funds.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1707	Interest Payments		
01	Interest on Internal Debt		Non-plan
		81336	Interest on Market Loans (1)
		81337	Discount on Loans (2)
		81338	Interest on Treasury Bills and connected securities issued to R.B.I
		81339	Interest on Special Securities issued to the R.B.I.(3)
		81340	Interest on 182 Days-Treasury Bills
		81341	Interest on 364-Days-Treasury Bills.
		81342	Interest on Gold Bonds, 1998
		81343	Interest on 10% Relief Bonds, 1993
		81344	Discount on Zero Coupon Bonds, 1999 (4)
		81345	Interest on 12.08% Government of India Compensation (Project Exports to Iraq) Bonds, 2001
		80129	Interest on Ways & Means Advances from Reserve Bank of India (5)
		81346	Interest on 14 Day Treasury Bills (6).
		81347	Interest on 28 Day Treasury Bills.
		81348	Interest on Marketable Securities issued in Conversion of Special Securities
		81349	Interest on Investment in Special Central Government Securities issued against outstanding balances of Small Savings as on 31-3-99
		81350	Interest on Investment in Special Central Government Securities issued against net collections of Small Savings from 1-4-99
		81351	Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government
		81352	Interest on Special Central Government Securities issued to NSSF against re-investment of sums received on redemption of Special Central / State Government Securities.
		80144	Interest paid on Market

			Stabilization Scheme Deposit of Money in the bank
		81353	Discount allowed on Market Stabilization Scheme Deposit of Money in the bank
		81354	Interest on Other Internal Debts (7)
		81355	Management of Debt (8)
02	Interest on External Debt (9)		Non-plan
		81337	Discount on Loans (2)
		81356	Interest on Loans from Abu Dhabi fund for Arab Economic Development
		81357	Interest on Loans from the Federal Austrian Government.
		81358	Interest on Loans from the Government of the Kingdom of Belgium
		81359	Interest on Loans from the Government of Canada
		81360	Interest on Loans from the Government of Czechoslovak Republic
		81361	Interest on Loans from the Government of Denmark
		81362	Interest on Loans from the European Economic Community
		81363	Interest on Loans from the Government of France
		81364	Interest on Loans from the Government of Federal Republic of Germany
		81365	Interest on Loans from the Government of Hungarian People's Republic
		81366	Interest on Loans from the Government of Iraq
		81367	Interest on Loans from the Government of Italy
		81368	Interest on Loans from the International Development Association
		81369	Interest on Loans from I.F.A.D.
		81370	Interest on Loans from International Monetary Fund
		81371	Interest on Loans from the International Bank for Reconstruction and Development

		81372	Interest on Loans from the Government of Japan
		81373	Interest on Loans from Kuwait fund for Arab Economic Development
		81374	Interest on Loans from the Govt. of Norway
		81375	Interest on Loans from the Government of Netherlands
		81376	Interest on Loans from the O.P.E.C. Special Fund
		81377	Interest on Loans from the Government of Polish People's Republic
		81378	Interest on Loans from the Government of Swiss Confederation and Swiss Banks
		81379	Interest on Loans from Saudi Fund for Development
		81380	Interest on Loans from the Government Of United Kingdom
		81381	Interest on Loans from the Agency for International Development - U.S.A.
		81382	Interest on Loans from the Government of U.S.A. under PL-480 convertible local currency credits
		81383	Interest on other miscellaneous Loans from the Government of U.S.A.
		81384	Interest on Loans from the Exim Bank of U.S.A. (Repayable in U.S. Dollars)
		81385	Interest on Loans from the Government of Russian Federation
		81386	Interest on Loans from the Government of United Arab Emirates
		81387	Interest on Loans from the Republic of Yugoslavia
		81388	Interest on loans from the Govt. of Sweden
		81389	Interest on loans from Swedish Int. Development Agency (SIDA)
		81390	Interest on loans from UN
		81391	Interest on loans from UNDP
		81392	Interest on loans from UNICEF
		81393	Interest on loans from WHO
		81394	Interest on loans from IAEA,

			Vienna
		81395	Interest on loans from DANIDA
		81396	Interest on loans from New Zealand
		81397	Interest on loans from the Govt. of Australia
		81398	Interest on loans under Colombo Plan
		81399	Interest on loans from I.L.O.
		81400	Interest on loans from UNFPA
		81401	Interest on loans from International Rice Research Institute
		81402	Interest on loans from Integrated Rural Development
		81403	Interest on loans from International Development Research Centre
		81404	Interest on Loans from Asian Development Bank
		81405	Interest on Loans from Government of Spain.
		81355	Management of Debt (8)
03	Interest on Small Savings, Provident Funds etc. (10)		Non-plan
		81406	Interest on State Provident Funds
		81407	Incentive Bonus to Provident Fund Subscribers
		81408	Interest on Trusts and Endowment
		81409	Interest on Insurance and Pension Fund
		81410	Interest on Special Deposits and Accounts
		81411	Bonus on Field Deposits
		81412	Interest on Other Deposits and Accounts
		81413	Interest on Other Savings Deposits (11)
		81414	Interest on Other Savings Certificates (11)
		81415	Interest on Defined Contribution Pension Scheme (12)
04	Interest on Loans and Advances from Central Government		Non-plan
		81416	Interest on Loans for State/Union Territory Plan Schemes
		81417	Interest on Loans for Central Plan Schemes

		81418	Interest on Loans for Centrally sponsored Plan Schemes
		81419	Interest on Loans for Non-Plan Schemes
		81420	Interest on Loans for Special Plan Schemes
		81421	Interest on Ways and Means Advances
		80130	Interest on Pre-1984-85 Loans (13)
		80131	Interest on 1984-89 State Plan Loans consolidated in terms of recommendations of the 9th Finance Commission.
		80132	Interest on State Plan Loans consolidated in terms of recommendations of the 12th Finance Commission.
05	Interest on Reserve Funds	81422	Interest on Depreciation Renewal Reserve Funds
		81423	Interest on Revenue Reserve Funds
		81424	Interest on Railway Development Fund
		81425	Interest on Capital Reserve Fund (Posts)
		81426	Interest on Capital Reserve Fund (Telecommunications)
		81427	Interest on General and other Reserve Funds
06	Interest on Other Obligations	81428	Interest on Deposits
		81429	Interest on Advance Deposit Scheme for giving Telephone Connections
		81430	Interest on Deposits for Leased Telecommunication Services
		81431	Interest on Advance Deposit Scheme for giving Telex Connections
		81432	Interest on deposits of SBI under NRI Bonds Scheme
		81433	Interest on Petroleum Bonds
		81434	Interest on Special Securities issued to Food Corporation of India
		81435	Interest on Special Securities issued to Oil Marketing Companies (8.13 per cent Oil Marketing Companies' Government of India Special Bonds,

			2021)
		81436	Interest on Special Bonds Issued to Fertilizers Companies
		81437	Interest on SBI Right Issue 8.35% Special Bonds – 2024
		80898	Miscellaneous
Notes:			
(1)	Please refer to Note (1) below the Major Heads 1701/1703-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-scheme head "interest on loans in course of discharge" under the scheme "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 Major Head "1511- Miscellaneous General Services-Other Expenditure".		
(2)	Separate Sub-scheme head may be opened for each denomination of loan.		
(3)	This scheme head will account for interest on securities issued to R.B.I. for acquisition of special Drawing rights etc.		
(4)	Please see Note (1) below the Major Head '1701 - Internal Debt of Central Government" and Note (19) below the Major Head "8702-Suspense Accounts".		
(5)	This scheme head will account for interest on Ways & Means Advances from Reserve Bank of India booked under Major Head 1701/1703.		
(6)	This scheme head will also include interest on the transactions relating to 13/15 days Treasury Bills.		
(7)	Separate Sub-scheme Heads may be opened for interest paid on internal debt relating to each autonomous or statutory organisation.		
(8)	Includes expenditure incurred in connection with issue of new loans and the sale of securities held in cash balance investment account.		
(9)	A separate Sub-scheme head may be opened under the various schemes 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-scheme head viz "Commitment Charges" and "Incidental expenses" may also be opened. The Sub-scheme head 'Incidental Expenses' would accommodate all incidental expenses including brokerages, commission etc, which do not fall under the Category of "Interest "or "Commitment charges".		
(10)	Separate Sub-scheme head may be opened under each scheme except under the scheme "Management of small savings scheme" below this sub Major Head corresponding to schemes in the sector "Small Savings, Provident Funds etc" in the Public Account.		
(11)	The schemes 'Interest on other Savings Deposits' and 'Interest on other Savings Certificates' are meant for other transactions relating to State Governments		
(12)	This scheme head will record interest on Defined Pension Contribution Scheme for government employees of Civil Ministries, Department of Posts, Railways and Telecommunication .		
(13)	This scheme head is intended to record the payments of interest on all Central Loans to States advanced up to 31-03-84 and outstanding as on 31-03-85.		

18- Inter State Settlement

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
1801	Inter State Settlement		Non-plan
		81438	India and Pakistan
		81439	India and Burma
		81440	India and France
		81441	Centre and Tamil Nadu
		81442	Centre and Maharashtra
		81443	Centre and Karnataka
		81444	Centre and Kerala
		81445	Centre and Rajasthan
		81446	Andhra Pradesh and Karnataka
		81447	Andhra Pradesh and Maharashtra
		81448	Bihar and West Bengal
		81449	Maharashtra and Madhya Pradesh
		81450	Maharashtra and Rajasthan
		81451	Maharashtra and Karnataka
		81452	Maharashtra and Gujarat
		81453	Tamil Nadu and Kerala
		81454	Madhya Pradesh and Rajasthan
		81455	Karnataka and Gujarat
		81456	Centre and Punjab
		81457	Centre and Andhra Pradesh
		81458	Centre and Goa
		81459	Madhya Pradesh and Chhattisgarh
		81460	Uttar Pradesh and Uttranchal
		81461	Bihar and Jharkhand
Notes:			
(1)	This Major Head will record 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. Schemes other than those provided for may be opened as and when necessary. These schemes will close to Government in the Ledger.		

2- Defence Services

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
2001	Defence Services- Army		Receipts
		00248	Army (including Reservists) (1)
		00249	Auxiliary Forces (1)
		00250	Civilians (1)
		0564	Receipts from Works (2)
		00251	Military Farms (3)
		00252	Contribution for Ex-Servicemen Contributory Health Scheme
		00253	Inspection Organisations
		00254	Receipts from Services and Supplies
		00255	Receipts from Stores (4)
		00256	Receipts from Cantonments and Defence Lands and Estates
		00257	Receipts of Rashtriya Rifles.
		00900	Other Receipts (5)
			Non-plan
		80248	Army Personnel (including Reservists)
		80249	Auxiliary Forces (6)
		80250	Civilians
		81061	Transportation
		80251	Military Farms
		80252	Ex-Servicemen Contributory Health Scheme
		80253	Inspection Organisation
		80255	Stores
		80884	Construction Works (7)
		81002	Repairs and Maintenance (8)
		80257	Rashtriya Rifles.
		81462	National Cadet Corps.
		81059	Acquisition of Land (9)
		81463	Aircraft and Aero Engine
		81464	Heavy and Medium Vehicles
		81064	Other Equipment
		81465	Procurement of Rolling Stock.
		80899	Stock Suspense
		80900	Other Expenditure (10)
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 scheme.
(2)	The scheme will record the receipts relating to M.E.S. under the following Sub-scheme 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 scheme head will have the following Sub-scheme Heads:
(a)	Sale of Dairy Products
(b)	Sale of Grain and Fodder
(c)	Other Receipts
(4)	This scheme head will have the following Sub-scheme 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-scheme 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-scheme 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 scheme head will have the following Sub-scheme Heads:
(a)	Contributions from Local Governments and other parties towards the cost of training their personnel.
(b)	Hospital Stoppages
(c)	Other miscellaneous receipts
(6)	This scheme head will include expenditure on Territorial Army, etc.
(7)	This scheme head will include expenditure on construction of buildings and other 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 schemes have been provided.
(8)	This scheme head will include expenditure on repairs and maintenance of buildings 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 schemes have been provided.
(9)	This scheme head will record expenditure on acquisition of land other than that required for work projects.
(10)	This scheme head will include expenditure on 'Research and Development' relating to the Defence Production Department which may be shown under a distinct Sub-scheme head, if necessary.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
2002	Defence Services- Navy		Receipts
		00884	Receipts from Works
		00254	Receipts from Services and Supplies
		00255	Receipts from Stores
		00258	Receipts from Joint staff
		00900	Other Receipts
			Non-plan
		80186	Navy (1)
		81467	Navy Reservists
		80250	Civilians
		81061	Transportation
		81468	Repairs and Refits
		80255	Stores
		80884	Construction Works
		81002	Repairs and Maintenance
		80258	Joint staff
		81059	Acquisition of Land (2)
		81463	Aircraft and Aero Engine
		81464	Heavy and Medium vehicles
		81064	Other Equipment
		81469	Naval Fleet
		81470	Naval Dockyards/Projects.
		80900	Other Expenditure
Notes:			
	Non-plan		
(1)	Pay and allowances of Navy personnel are recorded under this scheme.		
(2)	This scheme head will record expenditure on acquisition of land other than that required for work projects.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
2003	Defence Services- Air Force		Receipts
		00884	Receipts from Works
		00254	Receipts from Services and Supplies
		00255	Receipts from Stores
		00900	Other Receipts
			Non-plan
		80187	Air Force (1)
		81471	Reserve and Auxiliary Services
		80250	Civilians
		81061	Transportations
		80255	Stores
		80884	Construction Works
		81002	Repairs and Maintenance
		81472	Special Projects
		81059	Acquisition of Land (2)
		81263	Aircraft and Aero Engine
		81264	Heavy and Medium vehicles
		81064	Other Equipment
		80900	Other Expenditure
Notes:			
	Non-plan		
(1)	Pay and allowances of Air Force personnel are recorded under this scheme.		
(2)	This scheme head will record expenditure on acquisition of land other than that required for work projects.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
2004	Defence Services- Ordnance Factories		
			Receipts
		00295	Sale of Surplus and obsolete Stores
		00900	Other receipts
			Non-plan
		81001	Direction and Administration
		80881	Research and Development
		80883	Machinery and Equipment
		81473	Repairs and Maintenance of Machinery and Equipment
		81474	Manufacture (1)
		81061	Transportation
		81475	Renewals and Replacements
		80255	Stores
		80884	Construction Works
		81002	Repairs and Maintenance (3)
		80899	Suspense
		80900	Other Expenditure
		80916	Deduct-Recoveries for supply made to Army
		80917	Deduct-Recoveries for supply made to Navy
		80918	Deduct-Recoveries for supply made to Air Force
		80919	Deduct-Recoveries from other Departments (2)
Notes:			
(1)	This scheme head will include manufacture expenditure like wages, other floor expenses, etc.		
(2)	This scheme head will record the recoveries made from R&D Organisation, Inspection Organisation, M.E.S. etc.		
(3)	This scheme head will record expenditure on Repairs and Maintenance of buildings etc. as distinct from “Repairs and Maintenance of Machinery and Equipment”.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
2005	Defence Services-Research and Development Organisation		
01	Research and Development		Receipts
		00900	Other Receipts
			Non-plan
		80881	Research and Development
		81476	Service Personnel
		80250	Civilians
		81061	Transportation
		80255	Stores
		80884	Construction Works
		81002	Repairs and Maintenance
		80883	Machinery and Equipment
		80900	Other Expenditure
02	Technology Development		Non-plan
		81477	Assistance for Prototype Development under Make Procedure
		81478	Assistance to Small & Medium Enterprises for Technology Development

3- Social Services			
31- Education			
	Major Head/ Sub-major Head		Receipts/ Schemes Heads
3101	School Education and Literacy		
01	Elementary Education (1)		Receipts
		00260	Receipts from Tuitions and other Fees (2)
		00900	Other Receipts (3)
			Plan
		11018	Assistance to other Educational Institutions
		21479	Sarva Shiksha Abhiyan
		21480	National Programme for Nutritional Support to Primary Education (Mid-day Meal Scheme)
		21481	Strengthening of Teachers Training Institutions
		21482	Mahila Samakhya
		21483	National Means cum Merit Scholarship Scheme
		21484	Scheme for Providing a Quality Education in Madrassas
		21485	Scheme for Infrastructure Development in Minority Institutions
			Non-plan
		81001	Direction and Administration (4)
		81064	Other Equipment
		81002	Repairs and Maintenances of Buildings
		81496	Government Primary Schools
		81017	Assistance to Non Government Primary Schools
		81031	Assistance to Local Bodies for Primary Education
		81061	Inspection
		81497	Non-Formal Education
		81498	Teachers and other Services
		81499	Teachers Training
		81500	Text Books (5)
		81501	Scholarships and Incentives
		81502	Examinations
		80900	Other Expenditure

02	Secondary Education (6)		Receipts
		00260	Receipts from Tuitions and other Fees (2)
		00900	Other Receipts (3)
			Plan
		11014	Assistance to Autonomous Bodies
		11015	Assistance to Regulatory Bodies
		11017	Assistance to Schools
		11018	Assistance to other Educational Institutions
		21486	National Scheme for Incentive to the Girl Child for Secondary Education
		21487	Vocationalisation of Education
		21488	Access and Equity
		21489	Information and Communication Technology in Schools
		21490	Rashtriya Madhyamik Shiksha Abhiyan
		21491	Scheme for setting up of 6000 Model Schools at Block Level as Benchmark of Excellence
		21492	Inclusive Education for the Disabled at Secondary School
		21493	Scheme for construction and running of Girls Hostel's for students of Secondary and Higher Secondary Schools
		21494	Appointment of Language Teachers School Education
			Non-plan
		81001	Direction and Administration (7)
		80882	Education and Training (8)
		81064	Other Equipment
		81002	Repairs and Maintenances of Buildings
		81061	Inspection
		81497	Non-formal Education
		81498	Teachers and Other Services
		81499	Teachers Training
		81500	Text Books (5)
		81501	Scholarships
		81502	Examinations
		81503	Government Secondary Schools
		81017	Assistance to Non-Govt. Secondary Schools

		81031	Assistance to Local Bodies for Secondary Education
		80900	Other Expenditure
03	Adult Education		Receipts
		00260	Receipts from Tuitions and other Fees (2)
		00900	Other Receipts (3)
			Plan
		11001	Direction and Administration
		11015	Assistance to Regulatory Bodies
		11026	Assistance to Non-government Institutions
		21495	Adult Education and Skill Development Scheme
			Non-plan
		81001	Direction and Administration (9)
		81026	Grants to Voluntary Organisations
		81504	Shramik Vidya Peeths
		81505	Other Adult Education Programmes
		80900	Other Expenditure
04	Language Development		Receipts
		00260	Receipts from Tuitions and other Fees (2)
		00900	Other Receipts (3)
			Plan
		11018	Assistance to other Educational Institutions
			Non-plan
		81001	Direction and Administration
		81506	Promotion of Modern Indian Languages and Literature (10)
		81507	Sanskrit Education
		81508	Other Languages Education (11)
		80900	Other Expenditure
80	General		Non-plan
		81001	Direction and Administration
		80882	Education and Training
		80881	Research and Development
		81501	Scholarships and Incentives
		81502	Examinations
		81055	International Co-operation
		80900	Other Expenditure
Notes:			

(1)	This scheme head will include pre-primary, primary and middle school education.
(2)	The Sub-scheme Heads`Tuition Fees', 'Examination Fees' and 'Other Fees' may be opened under This scheme head, wherever necessary.
(3)	Income from Endowments and contributions from local bodies may be adjusted under a separate Sub-scheme head "Contribution and Income from Endowments".
(4)	This scheme head will record expenditure of Departments/ Directorates and other offices of Elementary Education.
(5)	The expenditure on Text Book Committee, printing, publication and distribution of Text Books will be recorded under this scheme.
(6)	This scheme head will include pre-university education.
(7)	This scheme head will record the expenditure of Departments / Directorates and other offices of Secondary Education. This scheme head will also record the expenditure which will be common to both Elementary and Secondary Education such as common Directorate at Headquarters and District level, common Inspectorate etc.
(8)	This scheme head will exclude teachers' training.
(9)	This scheme will include expenditure of Directorate of Adult Education and Jan Shikshan Sansthan (Polyvalent Adult Education Centre).
(10)	This scheme head will record expenditure either directly by Government or as grant for promotion of modern Indian languages including Hindi and Urdu.The expenditure on teaching of Modern Indian Languages in Government Schools and Colleges as part of wider curricula will be recorded under the relevant sub Major Heads/ Major Head viz. sub Major Head "01 Elementary Education", "02-Secondary Education" and Major Head "3102 -University and Higher Education".
(11)	This scheme head will record expenditure on promotion of other languages like Russian, French, Persian, German etc. The expenditure in connection with the teaching of these languages in schools and colleges will however be recorded under the relevant schemes below the sub Major Heads 02, 03 and Major Head '3102- University and Higher Education' as the cases may be.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
3102	University and Higher Education		Receipts
		00260	Receipts from Tuitions and other Fees (1)
		00900	Other Receipts (2) (3)
			Plan
		11014	Assistance to Autonomous Bodies
		11016	Assistance to Universities
		11018	Assistance to other educational Institutions
		11509	Association of Indian Universities
		11510	Project of History of Indian Science Philosophy and Culture
		11511	Scholarship for two percent of the total students
		11512	Scheme for Intellectual Property Education Research and Public Outreach
		11513	Education in Human Values
		11514	UNESCO related activities including fund for establishment of Mahatma Gandhi Institute of Education for Peace and Sustainable Development
		11515	Strengthening of External Academic Relations
		11058	Interest subsidy on Education Loan
		11516	Expansion of Maison de Linde in Paris
		11517	Other New Schemes (i) Establishment of Tribunals (ii) Establishment of Accrediation Authority (iii) Establishment of NCHER (iv) Establishment of National Finance Corporation
		21518	National Mission in Education through ICT
			Non-plan
		81001	Direction and Administration (4)
		81506	Promotion of Modern Indian Languages and Literature (5)
		81016	Assistance to Universities.
		81519	Government Colleges and Institutes
		81018	Assistance to Non-Government Colleges and Institutes
		81520	Faculty Development Programme (6)

		81521	Text Books Development (7)
		81501	Scholarships and Incentives
		81522	Institutes of Higher Learning (8)
		81058	Interest subsidy on Education Loan to bright & needy students
		81508	Other Languages Education (9)
		80900	Other Expenditure
Notes:			
(1)	The Sub-scheme Heads `Tuition Fees', 'Examination Fees' and 'Other Fees' may be opened under this scheme, wherever necessary.		
(2)	Grants from University Grants Commission for Government Colleges may be recorded under a separate Sub-scheme head "Contributions from the University Grants Commission" under this scheme.		
(3)	Income from Endowments and contributions from local bodies may be adjusted under a separate Sub-scheme head "Contribution and Income from Endowments".		
(4)	This scheme head will include the expenditure of Department of Higher Education and other officer of Higher Education.		
(5)	Please see note (10) below Major Head '3101'.		
(6)	This scheme head will record expenditure on orientation courses, summer seminars etc.		
(7)	This scheme head will record expenditure on bringing out the cheap editions of textbooks for university and higher education.		
(8)	This scheme head will record expenditure of other Institutions of-higher learning not affiliated to any university e.g. Indian Institute of Management.		
(9)	Please see note (11) below Major Head '3101'.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
3103	Technical Education		Receipts
		00260	Receipts from Tuitions and other Fees (1)
		00900	Other Receipts (2)
			Plan
		11016	Assistance to Universities
		11018	Assistance to other Educational Institutions
		11523	New initiative in Skill Development through PPP
		11524	Polytechnic for Disabled
		11525	Technology Education Quality Improvement Programme
		11526	Establishment of 50 centres for Training and Research in Frontier Areas
		11527	Setting up of new Indian Institutes of Information Technology
		11528	Setting up of new schools of Planning and Architecture
		11529	Setting up of new Indian Institutes of Technology
		11530	Setting up of new National Institute of Technology including Chaudhary Ghani Khan Institute of Engineering
		11531	Setting up of new Indian Institutes of Management
		11532	Setting up of Workers Technical University
		11533	Expansion and upgradation of 200 State Engineering Institutions
		11534	Setting up of Indian Institute of Engineering, Science & Technology
		21535	580 new community polytechnics
		21536	Women's Hostel in Polytechnics
		21537	Strengthening of existing Polytechnics
			Non-plan
		81001	Direction and Administration (3)
		80882	Education and Training
		80881	Research and Development
		81061	Inspection
		81016	Assistance to Universities for Technical Education

		81538	Technical Schools (4)
		81018	Assistance to Non-Government Technical Colleges and Institutes
		81539	Polytechnics (5)
		81521	Text Book Development (6)
		81501	Scholarships and Incentives
		81502	Examinations
		81540	Engineering/Technical Colleges and Institutes (7)
		80900	Other Expenditure
Notes:			
(1)	The Sub-scheme Heads `Tuition Fees', 'Examination Fees' and 'Other Fees' may be opened under this scheme, wherever necessary.		
(2)	Income from Endowments and contributions from local bodies may be adjusted under a separate Sub-scheme head "Contribution and Income from Endowments".		
(3)	This will include expenditure of Departments/ Directorates and other offices of Technical Education.		
(4)	This scheme head will record expenditure on schools imparting training and education in trades to pre-matric or middle school students.		
(5)	This scheme head will record expenditure on institutions imparting education and training to post-matric students for a diploma course.		
(6)	This scheme head will record expenditure on bringing out the cheap editions of textbooks for university and higher education.		
(7)	This will also include Management and Commercial Institutes.		

32- Sports, Art and Culture

32- Sports, Art and Culture			
	Major Head/ Sub-major Head		Receipts/ Schemes Heads
3201	Youth Affairs		Receipts
		00261	Receipts from Physical Education
		00900	Other Receipts
			Plan
		11014	Assistance to Autonomous Bodies
		11055	International Cooperation
		11541	Youth Hostel
		11542	National Youth Corps
		11543	National Programme for Youth and Adolescent Development General Component
		11544	Externally Aided Project UNFEA
		11545	Promotion of Scouting and Guiding
		21546	National Service Scheme
			Non-plan
		81001	Direction and Administration
		81547	Youth Welfare Programmes for Students (1)
		81548	Youth Welfare Programmes for Non Students (1)
		80900	Other Expenditure
Notes:			
(1)	This scheme 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-scheme Heads.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
3202	Sports		Receipts
		00261	Receipts from Physical Education
		00900	Other Receipts
			Plan
		11019	Assistance to Sports Bodies
		11016	Assistance to Universities
		11014	Assistance to Autonomous Bodies
		11549	Talent Search and Training Scheme
		11550	Special Cash Awards including Rajiv Gandhi Khel Ratna Award
		11551	Pension to Meritorious Sports Persons
		11552	Promotion of sports among Disabled
		11553	SAI Stadia Renovation
		11554	Preparation of Teams
		11555	Upgradation/ Creation of Venues
		11556	Urban Sports Infrastructure Scheme
		11557	Overlays
		11558	Equipment and Furnishings of Stadia
		11559	Internal Security Solution for CW Games- Bandwidth Charges
		11560	Incremental Infrastructure for MTNL
		21561	Panchayat Yuva Krida and Khel Abhiyan
			Non-plan
		81001	Direction and Administration
		80261	Physical Education (1)
		81562	Sports and Games
		81563	Sports Stadia
		80900	Other Expenditure
Notes:			
(1)	Expenditure on Colleges of Physical Education affiliated to Universities or not will be recorded under this scheme.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
3203	Heritage Art and Culture (1)		Receipts
		00262	Receipts from Archives and Museums
		00263	Receipts from Public Libraries
		00264	Receipts from Cinematograph Films Rules (2)
		00900	Other Receipts
			Plan
		11001	Direction and Administration
		11564	Promotion and Dissemination of Art and Culture
		11565	Buddhist and Tibetan Studies
		11566	Memorials, Centenaries and others
			Non-plan
		81001	Direction and Administration
		81567	Fine Arts Education (3)
		81568	Promotion of Arts and Culture (4)
		81569	Acquisition of Nizam's Jewellery
		80900	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 scheme head will be divided into the following Sub-scheme Heads:		
(a)	Collection by District Authorities		
(b)	Other Collections		
(3)	This scheme 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.		
(4)	This scheme head will include expenditure on literary awards and assistance to various Cultural Institutions functioning for promotion of Art and Culture.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
3204	Information and Publicity		
01	Films (1)		Receipts
		00265	Receipts from Departmentally produced Films
		00900	Other Receipts
			Plan
		11014	Assistance to Autonomous Bodies
		11015	Assistance to Regulatory Bodies
		11018	Assistance to other Educational Institutions
		11570	Participation in Film Market in India and Abroad
		11571	Setting up of National Centre of Excellence for Animation Gaming and Special Effects
		11573	National Film Heritage Mission
			Non-plan
		81001	Direction and Administration
		81014	Assistance to Autonomous Bodies
			Production of Films
		80883	Machinery and Equipment
		81049	Investments in Public Sector and other Undertakings
		81577	Studios
		81578	Certification of Films for Public Exhibition (2)
		81579	Other Buildings
		80900	Other Expenditure
60	Others		Receipts
		00266	Receipts from Community Radio and T.V. Sets
		00267	Receipts from Employment News
		00268	Receipts from other Publications
		00269	Receipts from Advertising and Visual Publicity
		00900	Other Receipts
			Plan
		11018	Assistance to other Educational Institutions
		11576	Commonwealth Games and related Programmes - Press Information Bureau
			Non-plan

		81001	Direction and Administration
		81018	Assistance to other Educational Institutions
		81580	Information Centres (3)
		80266	Community Radio and Television
		80883	Machinery and Equipment
		81049	Investments in Public Sector and other Undertakings
		81581	Buildings
		80900	Other Expenditure
Notes:			
(1)	This Sub-major Head will record all activities relating to Film Division, Film Institute etc.		
(2)	This scheme head will record expenditure on Central Board of Film Certification.		
(3)	This scheme head will include general information services.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
3205	Broadcasting (1)		
01	Sound Broadcasting		Receipts
		00270	Receipts from Commercial Services
		00271	Receipts from Journals
		00900	Other Receipts (2)
			Plan
		11572	International Channel
		11575	Private FM Radio
		11582	All India Radio
		11584	IEC Activities for Community Radio
		11585	Commonwealth Games and related Programmes- Prasar Bharati
			Non-plan
		81001	Direction and Administration
		80881	Research and Development
		80882	Education and Training
		81063	Operation and Maintenance
		81475	Renewals and Replacements
		80270	Commercial Services
		81582	All India Radio
		81586	Programme Services
		81587	News Services
		81588	Listeners' Research
		81589	External Services
		80271	Journals
		80899	Suspense
		80900	Other Expenditure (3)
02	Television		Receipts
		00270	Receipts from Commercial Services
		00271	Receipts from Journals
		00900	Other Receipts (2)
			Plan
		11583	Doordarshan
			Non-plan
		81001	Direction and Administration
		80881	Research and Development
		80882	Education and Training
		81063	Operation and Maintenance
		80270	Commercial Services
		81475	Renewals and Replacements
		81583	Television (Doordarshan).
		81586	Programme Services
		81587	News Services
		81588	Listeners' Research

		80271	Journals
		80899	Suspense
		80900	Other Expenditure (3)
80	General		Non-plan
		81001	Direction and Administration
		80881	Research and Development
		80882	Education and Training
		81590	Satellite Systems
		81014	Assistance to Autonomous Bodies
		80900	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)	Receipts from commercial activities and non-commercial activities will be shown under distinct Sub-scheme Heads namely:-		
(a)	Commercial		
(b)	Non-commercial		
(3)	This scheme head will include interest on capital and contribution to Funds.		

33- Health and Family Welfare

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
3301	Rural Health Services		
01	Allopathy		Receipts
		00272	Receipts/ Contributions from Patients and others (1)
		00900	Other Receipts (2)
			Plan
		11001	Direction and Administration (3)
		11591	Hospitals and Dispensaries
		10900	Other Expenditure
			Non-plan
		81001	Direction and Administration (3)
		81591	Hospitals and Dispensaries
		81594	Subsidiary Health Centres
		81595	Primary Health Centres
		81596	Community Health Centres
		80900	Other Expenditure
02	Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homeopathy (AYUSH)		Receipts
		00272	Receipts/ Contributions from Patients and others (1)
		00900	Other Receipts (2)
			Plan
		10282	Ayurveda
		10283	Homeopathy
		10284	Unani
		10285	Siddha
		10286	Other Systems (5)
		21591	Hospitals and Dispensaries
			Non-plan
		81001	Direction and Administration (4)
		80282	Ayurveda
		80283	Homeopathy
		80284	Unani
		80285	Siddha
		80286	Other Systems (5)
03	National Rural Health Mission (NRHM) (11)		Receipts
		00273	Receipts from Sale of Contraceptives
		00900	Other Receipts

			Plan
		11001	Direction and Administration
		10273	Contraceptives (7)
		11592	Flexible Pool for State PIPs
		11593	Sub-centres
			Non-plan
		81001	Direction and Administration
		80882	Education and Training
		81597	Prevention and Control of Diseases
		81598	Mass Education (8)
		81599	Selected Area Programmes (including India Population Project)
		81600	Reproductive and Child Health Programme
		81601	Other Services and Supplies (9)
		80900	Other Expenditure (10)
80	General		Plan
		10900	Other Expenditure
			Non-plan
		80900	Other Expenditure
Note:			
(1)	This scheme head will include the recoveries from patients for accommodation, supply of medicines, bacteriological and other tests, supply of blood and other services rendered.		
(2)	This scheme head will be divided into following Sub-scheme 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		
(3)	This scheme head will record expenditure of the directorates and other offices which are functioning exclusively for 'Rural Health Service-Allopathy'. The expenditure of the directorates and offices which are functioning commonly for 'Rural Health Service-Allopathy' and 'Urban Health Service-Allopathy' will be recorded under the Major Head '3302-Urban Health Service-Allopathy'.		
(4)	This will also include Yoga.		
(5)	This scheme head will record expenditure of the directorates and other offices which are functioning exclusively for 'Rural Health Service-Other Systems of Medicines (AYUSH)'. The expenditure of the directorates and offices which are functioning commonly for 'Rural Health Service-Other System of Medicines' and 'Urban Health Service-Other Systems of Medicines' will be recorded under the Major Head '3302-Urban Health Service-Other Systems of Medicines'.		

(6)	NRHM will include expenditure on Major Natural Diseases Control Programme and Family Welfare Schemes.
(7)	This will include expenditure on Condoms, Oral Contraceptive Pills (OCPs), Copper-T (Cu-T), Pregnancy Detecting Kits etc.
(8)	This scheme head will cover expenditure on
(i)	Mass education programme including orientation camps
(ii)	Mass mailing schemes
(iii)	Audio visual equipment and also expenditure incurred by the Ministry of Information and Broadcasting.
(9)	This will cover expenditure under the items:
	State Sector
(i)	Sterility Centres and Helpers Scheme
(ii)	Supply of surgical equipment to Rural Family Welfare Centres
(iii)	Maintenance of beds and static sterilisation units
(iv)	Conventional contraceptives
(v)	Post Partum Centres
(vi)	Supply of surgical equipment to selected hospitals
(vii)	Construction of sterilisation theatres
(viii)	Selected Area Programme
(ix)	Intensive District Programme
(x)	Establishment of additional beds
	Central Sector
(i)	Expenditure on Family Welfare in Railways, P & T and Defence
(ii)	Central Family Welfare Corps Doctors
(iii)	Awards
(iv)	Vehicles etc.
(10)	This will include expenditure on Integrated Disease Surveillance Project (IDSP) and Drug De-addiction Programme.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
3302	Urban Health Services		
01	Allopathy		Receipts
		00274	Receipts from Patients for Hospital and Dispensary Services (1)
		00275	Receipts from Employees State Insurance Scheme
		00276	Contribution for Central Government Health Scheme
		00277	Receipts from Medical Store Depots (2)
		00278	Receipts from Drug Manufacture (3)
		00900	Other Receipts (4)
			Plan
		10276	Central Government Health Scheme
		10278	Departmental Drug Manufacture (5)
		11591	Hospital and Dispensaries (6)
		11602	Oversight Committee, Department of Health and Family Welfare
		11603	Redevelopment of Hospitals Institutions
		11604	Other Health Schemes
		10900	Other Expenditure
		21605	Development of Institutions
		21606	National Urban Health Mission
			Non-plan
		81001	Direction and Administration
		80275	Employees State Insurance Scheme (7)
		80276	Central Government Health Scheme
		80277	Medical Stores Depots (8)
		80278	Departmental Drug Manufacture (5)
		81591	Hospital and Dispensaries (6)
		81607	School Health Scheme
		81604	Other Health Schemes
		80900	Other Expenditure
02	Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homeopathy (AYUSH)		Receipts
		00274	Receipts from Patients for Hospital and Dispensary Services (1)
		00275	Receipts from Employees State Insurance Scheme

		00276	Contribution for Central Government Health Scheme
		00900	Other Receipts (4)
			Plan
		11001	Direction and Administration
		10282	Ayurveda
		10283	Homeopathy
		10284	Unani
		10285	Siddha
		10286	Other Systems (9)
		11049	Investment in Public Sector and other undertakings
		11055	International Cooperation AYUSH
		11591	Hospitals and Dispensaries
		11608	Strengthening of Department of AYUSH
		11609	Statutory Institutions
		11610	Strengthening of Pharmacopeial Laboratories
		11611	Information Education and Communications, Department of AYUSH
		11612	AYUSH and Public Health
		11613	National Mission on Medicinal Plants
		11614	Cataloguing Digitization of Manuscripts and AYUSH IT Network
		11615	Development of AYUSH Industry
		11616	Funding of NGOs engaged in Local Health Traditions Midwifery Practices etc. under AYUSH
		21617	Public Private Partnership for setting up of Speciality Clinics/ IPDs
			Non-plan
		81001	Direction and Administration
		80282	Ayurveda
		80283	Homeopathy
		80284	Unani
		80285	Siddha
		80286	Other Systems (9)
03	Other Urban Health Services		Receipts
		00273	Receipts from Sale of Contraceptives
		00900	Other Receipts
			Plan
		11001	Direction and Administration (10)
		10273	Contraceptives
		10881	Research and Evaluation (11)

		10882	Education and Training (11)
		11022	Assistance to Public Sector and other Undertakings
		11049	Investment in Public Sector and other Undertakings
		11592	Flexible Pool for State PIPs
		11598	Mass Education (12)
		11599	Selected Area Programmes (including India population project)
		11600	Reproductive and Child Health Programme (13)
		11601	Other Services and Supplies (14)
		11618	Urban Family Welfare Services (15)
		10900	Other Expenditure (16)
			Non-plan
		81001	Direction and Administration (10)
		80881	Research and Evaluation (11)
		80882	Education and Training (11)
		81618	Urban Family Welfare Services (12)
		81598	Mass Education (14)
		80900	Other Expenditure (16)
80	General		Receipts
		00279	Fees for issue of Certificates under WHO-GMP Scheme
		00900	Other Receipts (17)
			Plan
		11049	Investments in Public Sector and other Undertakings
		11619	Health Statistics & Evaluation
		10900	Other Expenditure (16)
			Non-plan
		81619	Health Statistics & Evaluation
		81049	Investments in Public Sector and other Undertakings
		80900	Other Expenditure (16)
Notes:			
(1)	This scheme head will include the recoveries from patients for accommodation, supply of medicines, bacteriological and other tests, supply of blood and other services rendered.		
(2)	This scheme head will record sale proceeds of medicines, drugs, medical instruments and equipment etc. which are purchased by debit to the Major Head "3302-UrbanHealth Services – Medical Stores Depots".		
(3)	This scheme head will include receipts from departmentally run drug manufacturing concerns. Distinct Sub-scheme Heads may be opened for each concern.		

(4)	This scheme head will be divided into following Sub-scheme 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)	This scheme head will include expenditure on departmental manufacture of common pharmaceutical preparations.
(6)	This scheme head will record expenditure on medical relief provided to general public through hospitals, dispensaries, primary health centres etc.
(7)	This scheme head will record expenditure incurred in hospitals, dispensaries etc, in connection with Employees' State Insurance Scheme.
(8)	This scheme 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-scheme head if the Medical Stores Depots charge for the supplies made to hospitals, dispensaries etc. If the Depots are intended to function as a central procurement and stocking agency and do not charge for supplies, the transactions on account of the purchase of medicines etc. may be recorded under the scheme 'Hospital and Dispensaries' and the expenditure on the establishment of Medical Stores Depot may alone be recorded under this scheme.
(9)	This will also include Yoga.
(10)	This scheme 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 will be recorded under this scheme:-
(i)	Technical Wing at Headquarters.
(ii)	Regional Health Offices and
(iii)	Other Offices.
(11)	This scheme head will include the following items:-
	State sector
(i)	Regional Family Welfare Centres in States
(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.
(12)	This scheme head will cover expenditure on

(i)	Mass education programme including orientation camps
(ii)	Mass mailing schemes
(iii)	Audio visual equipment and also expenditure incurred by the Ministry of Information and Broadcasting.
(13)	This scheme 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.
(14)	This will cover expenditure under the items:
	State Sector
(i)	Sterility Centres and Helpers Scheme
(ii)	Supply of surgical equipment to 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
(x)	Establishment of additional beds
	Central Sector
(i)	Expenditure on Family Welfare in Railways, P & T and Defence
(ii)	Central Family Welfare Corps Doctors
(iii)	Awards
(iv)	Vehicles etc.
(15)	This scheme head will include expenditure on Post Partum Centres.
(16)	This will include expenditure on Integrated Disease Surveillance Project (IDSP) and Drug De-addiction Programme.
(17)	This scheme head will include income from endowments.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
3303	Public Health		Receipts
		00001	Receipts from Fees, Fines and Forfeitures (1)
		00002	Receipts from Services and Service Fees
		00280	Receipts from Sale of Sera/Vaccine
		00281	Receipts from Public Health Laboratories
		00900	Other Receipts
			Plan
		10280	Manufacture of Sera/Vaccine (2)
		10281	Public Health Laboratories (3)
		10882	Education and Training
		11001	Direction and Administration (4)
		11591	Strengthening of Hospitals and Dispensaries
		11597	Prevention and Control of Diseases (5)
		11620	Strengthening of the Institutes for Control of Communicable Diseases
		11621	System strengthening including Emergency Medical Relief Disaster Management
		11622	National Centre for Disease Control
		11623	Prevention of Food Adulteration
		11624	Drug Control
		11625	Public Health Education
		11626	Public Health Publicity
		10900	Other Expenditure
		21006	Assistance to State for Capacity Building in Trauma Care
		21627	Drugs Quality Control
		21628	National AIDS Control Programme including S T D control
		21629	Tobacco Control Programme
		21630	National Mental Health Programme
		21631	e -health including Telemedicine
		21632	National Programme for Prevention and Control of Diabetes, Cardiovascular Disease and Stroke
		21633	Health care for the Elderly
		21634	Sports Medicine
		21635	Deafness

		21636	Leptospirosis Control
		21637	Control of Human Rabies
		21638	Organ Transplant
		21639	Oral Health
		21640	Fluorosis
			Non-plan
		81001	Direction and Administration (2)
		80280	Manufacture of Sera/Vaccine (4)
		80281	Public Health Laboratories (5)
		80286	Other Systems (6)
		80882	Education and Training
		81597	Prevention and Control of Diseases (3)
		81622	National Centre for Disease Control
		81623	Prevention of Food Adulteration
		81624	Drug Control
		81625	Public Health Education
		81626	Public Health Publicity
		80900	Other Expenditure
Notes:			
(1)	This will include Licence Fees, Fines etc. under Drug Control Acts and Prevention of Food Adulteration Acts etc. realised by Public Health authorities.		
(2)	This scheme head will include expenditure on Pasteur Institute.		
(3)	This scheme head will include expenditure on Chemical Examiner.		
(4)	This scheme head will include expenditure on Port Health Establishment including Airport Organisation.		
(5)	Prevention and control of each major disease like Cholera, Leprosy, Malaria, Filaria, Tuberculosis, Trachoma & Blindness and other Vector Borne Diseases etc, should be recorded under distinct Sub-scheme head.		
(6)	This scheme head will also include Yoga.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
3304	Medical Education, Training and Research (1)		Receipts
		00282	Receipts from Ayurveda Institutes
		00283	Receipts from Homeopathy Institutes
		00284	Receipts from Unani Institutes
		00285	Receipts from Siddha Institutes
		00286	Receipts from Institutes of Other Systems
		00287	Receipts from Allopathy Institutes
		00900	Other Receipts
			Plan
		11641	Educational Institutions
		11642	Research Councils
		11643	HRD Training Programme Fellowship Exposure Visit Upgradation of Skills etc.
		11644	Strengthening of Institutions for Medical Education Training and Research
		11645	Pradhan Mantri Swasthya Suraksha Yojana
		10282	Ayurveda (1)
		10283	Homeopathy (1)
		10284	Unani(1)
		10285	Siddha (1)
		10286	Other Systems (1) (2)
		10287	Allopathy (1)
		21646	National Cancer Control Programme
		21647	District Hospitals
		21648	Human Resources for Health
		21649	Health Research
			Non-plan
		80282	Ayurveda (1)
		80283	Homeopathy (1)
		80284	Unani(1)
		80285	Siddha (1)
		80286	Other Systems (1) (2)
		80287	Allopathy (1)
	Notes:		
(1)	These Heads 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 Major Heads "3301- Rural Health Services" or "3302- Urban Health Services" as the case may be.		
	The schemes under this Major Head will be divided into the following Sub-scheme		

	Heads:-
(i)	Education (including education in pharmacy)
(ii)	Training
(iii)	Research and Evaluation
(iv)	Other Expenditure
(2)	This scheme head will also include Yoga.

34- Social Welfare

34- Social Welfare			
	Major Head/ Sub-major Head		Receipts/ Schemes Heads
3401	Welfare of Scheduled Castes		Receipts
		00288	Receipts from Welfare Programmes of Scheduled Castes
		00900	Other Receipts
			Plan
		11025	Assistance to Cooperatives
		11650	Welfare of Scheduled Castes job seekers through coaching guidance and vocational training and introduction of new courses in existing CGSS and establishment of new CGSS in States not covered so far
		11651	Special Central Assistance to Scheduled Castes Sub Plan
		11652	Rajiv Gandhi National Fellowship for SCs
		11653	Top Class Education for SCs
		11654	Self Employment Scheme for Rehabilitation of Manual Scavengers
		11655	National Overseas Scholarships for SCs
		21656	Merit - cum - Means Scholarship for Professional and Technical Courses
		21657	Post-Matric Scholarship and Book Banks for SCs students
		21658	Pre- Matric Scholarship for Children of those engaged in Unclean Occupations
		21659	Hostels for SC and OBC boys
		21660	Assistance to Public Sector and other undertakings
		21661	Investments in Public Sector and other undertakings
		21662	Free coaching for SCs and OBCs
		21663	Upgradation of merit of SC/ST students
		21656	Implementation of Protection of Civil Rights Act, 1955 and Scheduled Castes and Scheduled Tribes (Prevention of Atrocities) Act,1989
		21657	Pradhan Mantri Adarsh Gram Yojana

			Non-plan
		81001	Direction and Administration (1)
		80882	Education and Training
		81022	Assistance to Public Sector and other Undertakings
		81049	Investments in Public Sector and other Undertakings
		81664	Economic Development of Schedules Castes
		81665	Health
		80886	Housing (2)
Notes:			
(1)	This scheme head will include expenditure of National Commission for Scheduled Castes and Scheduled Tribes.		
(2)	This scheme head will include provision of house site to landless members of Scheduled Castes		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
3402	Welfare of Scheduled Tribes		Receipts
		00289	Receipts from Welfare Programmes of Scheduled Tribes
		00900	Other Receipts
			Plan
		11024	Assistance to other Financial Institutions
		11025	Assistance to Cooperatives
		11026	Assistance to Non Government/ Voluntary Organisations
		11216	Welfare of Scheduled Tribes job seekers through coaching guidance and vocational training and introduction of new courses in existing CGSS and establishment of new CGSS in States not covered so far
		11666	Vocational Training Centre in Tribal Areas
		11667	Educational Complexes in Low Literacy Pockets
		11668	Market Development of Tribal Products Produce
		11669	Development of Primitive Tribal Groups
		11670	Rajiv Gandhi Fellowship for ST students
		11671	Scheme of Institute of Excellence Top Class Institute
		11672	National Overseas Scholarship Scheme
		11673	Special Central Additive to Tribal Sub Plan
		11674	Special Central Assistance for Tribal sub-Plan
		21675	Scheme of PMS, Book Banks and upgradation of merit of ST students
		21676	Schemes of Hostels for ST Girls and Boys
		21677	Establishment of Ashram Schools in TSP Areas
		21678	Scheme for Educational and Economic Development of Denotified and Nomadic Tribes
			Non-plan

		81001	Direction and Administration
		81022	Assistance to Public Sector and other Undertakings
		81049	Investments in Public Sector and other Undertakings
		80882	Education and Training
		80886	Housing (1)
		81665	Health
		81679	Economic Development of Scheduled Tribes
		80900	Other Expenditure
Notes:			
(1)	This scheme head will include provision of house site to landless members of Scheduled Tribes.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
3403	Welfare of Other Backward Classes		Receipts
		00290	Receipts from Welfare Programmes of Backward Classes
		00900	Other Receipts
			Plan
		21680	Post- Matric Scholarship for OBCs
		21681	Pre - Matric Scholarship for OBCs
			Non-plan
		81001	Direction and Administration (1)
		81022	Assistance to Public Sector and other Undertakings
		81049	Investments in Public Sector and other Undertakings
		80882	Education and Training
		80886	Housing(2)
		81665	Health
		81682	Economic Development of Other Backward Classes
		80900	Other Expenditure
Notes:			
(1)	This scheme head will include the expenditure of National Commission for Economically Backward classes.		
(2)	This scheme head will include provision of house site to landless members of Economically Backward Classes.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
3404	Welfare of Minorities		Receipts
		00291	Receipts from Welfare Programmes of Minorities
		00900	Other Receipts
			Plan
		11014	Assistance to Autonomous Bodies
		11024	Assistance to other Financial Institutions
		11026	Assistance to Non-government/ Voluntary Organisations
		11058	Interest Subsidy on Educational Loans for Overseas Studies
		11683	Free Coaching and Allied Scheme for Minorities
		11684	Research Studies Monitoring and Evaluation of Development Schemes for Minorities including Publicity
		11685	Maulana Azad National Fellowship for Minority Students
		11686	Computerisation of records of State Waqf Boards
		11687	Scheme for Leadership Development of Minority Women
		11688	Promotional Activities for Linguistic Minorities
		11689	Scheme for containing Population Decline of Small Minorities
		21690	Multi Sectoral Development Programme for Minorities in selected Minority concentration Districts
		21691	Pre- Matric Scholarships for Minorities
		21692	Post- Matric Scholarships for Minorities
		21693	Strengthening of the State Waqf Boards
			Non-plan
		81001	Direction and Administration (1)
		81022	Assistance to Public Sector and other Undertakings
		81049	Investments in Public Sector and other Undertakings
		80882	Education and Training
		80886	Housing(2)

		81665	Health
		81694	Economic Development of Minorities
		80900	Other Expenditure
Notes:			
(1)	This scheme head will include expenditure of National Minorities Commission and Special Officer of Linguistic Minority.		
(2)	This scheme head will include provision of house site to landless members of Minorities.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
3405	Social Security and Welfare		
01	Rehabilitation (1)		Receipts
		00292	Receipts from Dandakaranaya Development Scheme
		00293	Receipts from Relief and Rehabilitation of Displaced persons and Repatriates
		00294	Receipts from other Rehabilitation Schemes
		00900	Other Receipts
			Plan
		11695	Continuation and Setting up of New Vocational Rehabilitation Centres for Handicapped Persons including Skill Training Workshops and Rural Rehabilitation Extension Centres
			Non-plan
		81001	Direction and Administration (2)
		80292	Dandakaranya Development Scheme
		80294	Other Rehabilitation Schemes
		81696	Displaced persons from former West Pakistan
		81697	Displaced persons from former East Pakistan
		81698	Repatriates from Sri Lanka
		81699	Migrants from Pak-held Territories of Jammu & Kashmir
		81700	Development of Andaman and Nicobar Islands for Rehabilitation
		81701	Tibetan Refugees
		81702	Relief and Rehabilitation of persons affected by Indo-Pak Conflict 1971
		81703	Rehabilitation of repatriates from other countries
		81696	Other Relief Measures (3)
		80900	Other Expenditure
02	Social Welfare (4)		Plan
		11014	Assistance to Autonomous Bodies
		11018	Assistance to other Financial Institutions
		11020	Assistance to Hospitals
		11704	National Scheme for Funding to National Institute

		11705	Scheme of Assistance to Disabled Persons for Purchase Fitting of Aids and Appliances
		11706	Schemes arising out of the implementation of the person with disabilities
		11707	Deen Dayal Disabled Rehabilitation Scheme
		11708	Prevention of Alcoholism and drug Abuse
		11709	Programme related to Aged
		11710	Employment of Physically Challenged
		11711	Financial assistance to women with disability to look after their children after birth
		11712	RGN Creche Scheme
			Non-plan
		81001	Direction and Administration (5)
		81022	Assistance to Public Sector and Other Undertakings
		81026	Assistance to Non-government/ Voluntary Organisations
		81713	Welfare of Handicapped
		81714	Welfare of Aged, Infirm and Destitute
		81715	Prohibition
		81716	Correctional Services
		81717	Ex-gratia payments to Indian Nationals for properties seized by Pakistan during and after 1965 conflict
		81718	Pre- Vocational Training
		81719	Other Programmes
		80900	Other Expenditure
03	National Social Assistance Programme		Plan
		34755	National Social Assistance Programme including Anapurna
			Non-plan
		81720	National Old Age Pension Scheme.
		81721	National Family Benefit Scheme.
		81722	National Maternity Benefit Scheme.
04	Debt Relief for Farmers		Non-plan
		81723	Debt Relief/Waiver of Agricultural Loans

60	Other Social Security and Welfare Programmes		Receipts
		00295	Receipts from Government Employees Insurance Scheme (6)
		00296	Receipts from Correctional Homes
		00900	Other Receipts
			Non-plan
		80295	Government Employees Insurance Scheme (6)
		81724	Personal Accident Insurance Scheme for Poor Families (Each Special Insurance Scheme will be a minor Head)
		81725	Pensions under Social Security Schemes
		81726	Protected Savings Schemes
		81727	Deposit Linked Insurance scheme- Government P.F.
		81728	Contributions to Solatiul Fund
		81729	Swatantrata Sainik Samman Pension Scheme
		81730	Other Insurance Schemes (7)
		81731	Government's contribution towards waiver of interest payable by farmers in debt stressed States of Andhra Pradesh, Karnataka, Kerala and Maharashtra
		81719	Other Programmes (8)
		80900	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 "Natural Calamities".		
(2)	This scheme head will include expenditure of Directorates and other offices of Rehabilitation.		
(3)	This scheme head will include expenditure on relief measures, as distinct from relief and rehabilitation schemes.		
(4)	The grants given to Central Social Welfare Board and other Bodies should be recorded under the various schemes provided under this Sub-major Head, if the purpose of the grants is distinguishable.		
(5)	This scheme head will include the expenditure of National commission for Safai Karmcharis and Commissioner of Disabilities.		
(6)	This scheme head will have distinct Sub-scheme 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.		
(7)	This scheme head will include management expenditure of Life and other Insurance Schemes run by State Governments.		
(8)	This scheme 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-scheme head "Payment from Compassionate Funds."
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	Major Head/ Sub-major Head		Receipts/ Schemes Heads
3406	Women's Welfare		Receipts
		00297	Receipts from Women's Welfare Programmes
		00900	Other Receipts
			Plan
		11014	Assistance to Autonomous Bodies
		11015	Assistance to Regulatory Bodies
		11018	Assistance to other Financial Institutions
		11732	Conditional Cash Transfer Scheme for the Girl Child with Insurance Cover
		11733	Step support to Training and Employment Programme for Women
		11734	Swadhar Scheme
		11735	Comprehensive Scheme for Combating Trafficking
		11736	Relief to and Rehabilitation of Rape Victims
		11737	Gender Budgeting and Gender Disaggregated Data
		11738	Assistance for Research Publication and Monitoring
		11739	Assistance for Innovative Work on Women and Child Development
		11740	Information Mass Media and Publication
		11741	Information Technology- Women's Welfare
		11742	Priyadarshini Scheme
		11743	National Mission for Empowerment of Women
		21744	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls
		21745	Indira Gandhi Matritva Sahyog Yojana – CMB Scheme
			Non-plan
		80297	Women's Welfare

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
3407	Child Welfare		Receipts
		00298	Receipts from Child Welfare Programmes
		00900	Other Receipts
			Plan
		11014	Assistance to Autonomous Bodies
		11015	Assistance to Regulatory Bodies
		11746	Scheme for the Welfare of Working Children in need of Care and Protection
		11747	World Bank ICDS- for Project
		21748	Integrated Child Development Services
		21749	Integrated Child Protection Scheme
		21750	Swayamsidha -Phase II
			Non-plan
		80298	Child Welfare

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
3408	Other Social Services		Receipts
		00299	Receipts from Other Social Services
		00900	Other Receipts (1)
			Plan
		11751	Advocacy and Publicity
		11752	Capacity Building and Technical Assistance
		11753	Economic Analysis of Growth Initiatives
		11754	Training for Human Resource Development
		11755	Measures towards IT Applications inclusive 50 lakh for strengthening of Statistical System
		11756	Assistance to Research Training Information and Miscellaneous
		11757	Advertisement and Publicity Home Affairs
		21758	Research Information and Mass Education, Tribal Festivals and others
			Non-plan
		81759	Donations for Charitable purposes
		81760	Administration of Religious and Charitable Endowments Acts
		81761	Upkeep of Shrines, Temples etc.
		80900	Other Expenditure
Notes:			
(1)	This scheme head includes receipts on account of Public Exhibitions and Fairs and recovery towards the cost of administration of Religious and Charitable Endowments Acts.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
3409	Nutrition		
01	Production of Nutritious Foods and Beverages		Receipts
		00300	Receipts from Nutrition Programmes
		00900	Other Receipts
			Non-plan
		81022	Assistance to Public Sector and Other Undertakings
		81049	Investment in Public Sector and Other Undertakings
		81762	Production of Nutritious Beverages
		81763	Fortifications of Foods
		80900	Other Expenditure
02	Distribution of Nutritious Foods and Beverages		Non-plan
		80300	Special Nutrition programmes
		81674	Mid-day Meals
		80900	Other Expenditure
80	General		Plan
		11765	Nutrition Education Scheme
		11766	National Nutrition Mission
			Non-plan
		81001	Direction and Administration
		80881	Research & Development
		81767	Diet Surveys and Nutrition Planning
		81768	Nutrition Education and Extension
		81769	Statistics and Evaluation

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
3410	Disaster Relief (1)		
01	Drought		Plan
		34756	ACA for Drought Mitigation In Bundelkhand Region
			Non-plan
		81770	Gratuitous Relief (2)
		81771	Drinking Water Supply
		81772	Special Nutrition
		81773	Supply of Fodder
		81774	Veterinary Care
		81775	Public Health
		80900	Other Expenditure
		80920	Deduct-Amount met from Natural DisasterUnspent Margin Money Fund.
		80921	Deduct-Amount met from the Famine Relief Fund
02	Floods, Cyclones etc.		Non-plan
		81029	Assistance to Individuals (5)
		81026	Assistance to NonGovernment/Voluntary Organisations (5)
		81031	Assistance to Local Bodies (5)
		81062	Repairs and Restoration of damaged properties/ commodities (6)
		81770	Gratuitous Relief (2)
		81771	Drinking Water Supply
		81773	Supply of Fodder
		81774	Veterinary Care
		81775	Public Health
		81776	Ex-gratia payments to Bereaved Families
		81777	Evacuation of Population
		81778	Afforestation
03	Unspent Margin Money Fund		Non-plan
		81003	Transfers to Reserve Funds and Deposit Accounts
04	Famine Relief Fund		Non-plan

		81003	Transfers to Reserve Funds and Deposit Accounts
05	National Disaster Relief Fund		Non-plan
		81003	Transfer to Reserve Funds and Deposit Accounts
		80922	Deduct - Amount met from Disaster Relief Fund.
06	Earthquake		Non-plan
		81029	Assistance to Individuals (5)
		81026	Assistance to Non Government/ Voluntary Organisations (5)
		81031	Assistance to Local Bodies (5)
		81062	Repairs and Restoration of damaged properties/ commodities (6)
		81770	Gratuitous Relief (2)
		81771	Drinking Water Supply
		81773	Supply of Fodder
		81774	Veterinary Care
		81775	Public Health
		81778	Afforestation
		80922	Deduct- Amount met from Disaster Relief Fund
80	General		Plan
		11006	Assistance to State Governments for relief on account of Disaster Relief (4)
		11007	Assistance to UT Governments for relief on account of Disaster Relief (4)
		11781	Scheme of NDMA & NDRF
		11782	EAP Component of Cyclone Risk Mitigation Scheme
			Non-plan
		81001	Direction and Administration
		81006	Assistance to States from National Disaster Contingency Fund
		81779	Centre for Training in Disaster Preparedness
		81780	Management of Natural Disasters, Contingency Plans in Disaster Prone Areas
		80900	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 disaster shall be debited to appropriate functional Major Head.
(2)	This will be sub-divided into:-
(i)	Cash doles
(ii)	Food and clothing
(iii)	Housing
(iv)	Educational Concessions
(v)	Supply of medicines
(vi)	Supply of seeds, fertilizers and Agricultural implements
(vii)	Supply of fodder
(viii)	Other items
(3)	The expenditure under this scheme will be recorded under the following sub-schemes:-
(a)	Roads and Bridges
(b)	Government Office Buildings
(c)	Government Residential Buildings
(d)	Water Supply, Sewerage and Drainage Works
(e)	Irrigation and Flood Control Works
(4)	The expenditure under this scheme will be recorded under the following sub-schemes:-
(a)	Repair/ Reconstruction of Houses
(b)	Purchase of Agricultural Inputs
(c)	Clear Sand/Silt/ Salinity from Land
(d)	Repairs of damaged Tube Wells, Pump Sets etc.
(e)	Purchase of Live Stock
(f)	Repair/ Replacement of damaged Boats and Equipment for Fishing
(g)	Repair/ Replacement of damaged Tools and Equipment of Artisans
(h)	Salt Works
(5)	This scheme head will record expenditure on prevention of cattle epidemic and other miscellaneous expenditure not identifiable with other sub-major/schemes.
(6)	Grants as advance plan Assistance for drought relief will be adjusted under a distinct Sub-scheme head "Drought Relief".

<i>35 – Labour Welfare and Employment Services</i>			
	Major Head/ Sub-major Head		Receipts/ Schemes Heads
3501	Labour and Labour Welfare (1)		Receipts
		00301	Receipts under Labour Laws
		00302	Receipts from Fees for Registration of Trade Unions
		00303	Receipts from Fees for Inspection of Steam Boilers
		00304	Receipts from Fees realised under Factory's Act
		00305	Receipts from Examination Fees under Mines Act
		00306	Receipts from Fees under Contract Labour (Regulation and Abolition Rules)(2)
		00900	Other Receipts
			Plan
		11014	Assistance to Autonomous Bodies
		11026	Assistance to Non Government/ Voluntary Organisations
		11574	Project HIV/AIDS control among migrant workers
		11783	Strengthening of Adjudication Machinery and holding of Lok Adalats
		11784	Machinery for better Conciliation and Upgradation of Office Infrastructure at CLC and RLC
		11785	Improvement and Strengthening of Training Wing of Central Labour Service Officers
		11786	National Child Labour Project including Grants in Aid to Voluntary Agencies
		11787	Labour and Employment Statistical System
		11788	Mine Accidents Analysis and Modernization of Information Database
		11789	Strengthening of Infrastructure Facilities and Core Major Heads of DGMS
		11790	Establishment of a New Regional Labour Institute Faridabad
		11791	Strengthening of DGFASLI Organization and Occupational Safety

			and Health in Factories Ports and Docks
		11792	Scheme on Information Technology
		11793	Identification and Elimination of Silicosis in India
		21794	Health Insurance for Unorganised Sector Workers (Rashtriya Swasthya Bima Yojana)
			Non-plan
		81001	Direction and Administration (3)
		80881	Research and Development
		80882	Education and Training (4)
		81025	Assistance to Cooperatives
		81055	International Cooperation
		81795	Industrial Relations (5)
		81796	Working Conditions and Safety (6)
		81797	General Labour Welfare (7)
		81798	Coal-Mines Labour Welfare
		81799	Mica Mines Labour Welfare
		81800	Iron/Manganese/Chrome Ore Mines Labour Welfare
		81801	Limestone and Dolomite Mines Labour Welfare
		81802	Dock Labour Welfare
		81803	Beedi Workers Welfare
		81804	Cine Workers Welfare
		81805	Social Security for Labour (8)
		81806	Rehabilitation of Bonded Labour
		81807	Improvements in Working Conditions of Child/Women Labour
		81808	Welfare of Emigrant Labour (9)
		81809	Rural Labour (10)
		80900	Other Expenditure
Notes:			
(1)	The expenditure on Special Commissions of Enquiry relating to Labour will be recorded under a distinct Sub-scheme head under the scheme to which the terms of reference to the Committee/Commission are closely related. The 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 Scheme "International Co-operation".		
(2)	Fees realised under these rules framed by the Central and State Governments may be accounted for under distinct Sub-scheme Heads below this scheme.		
(3)	This scheme head will include the expenditure of Labour Commissioner and his establishment.		
(4)	This scheme head will record expenditure on education, including workers' education programme, National Institute of Labour etc.		
(5)	This scheme head will include enforcement of labour laws, settlement of disputes and wage boards. These may be shown under separate Sub-scheme Heads under		

	this scheme. The expenditure on Labour Courts and Industrial Tribunals will also be recorded under this scheme.
(6)	This scheme 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-scheme Heads.
(7)	This scheme head will record labour welfare measures not related to sectors covered by the schemes for Coal, Mica and Iron Ore Mines labour welfare. All these schemes may have sub-scheme heads" Housing", "Education", "Health" etc. as the case may be.
(8)	This scheme 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.
(9)	This scheme head will include services on Migratory Labour Recruiting Agencies for labour going abroad etc.
(10)	This scheme head will be divided into the following Sub-scheme Heads:
(i)	National Commission on Rural Labour.
(ii)	Rural Workers cell.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
3502	Employment and Training		
01	Employment Service (1)		Receipts
		00307	Receipts from Employment Services
			Plan
		11810	Mission Mode Project for Upgradation and Modernization of Employment Exchanges
			Non-plan
		81001	Direction and Administration (2)
		80881	Research and Development
		80307	Employment Services
		81029	Assistance to Individuals
		80900	Other Expenditure
02	Training		Receipts
		00308	Receipts from Training
			Plan
		10884	Construction of Skill Training Institutes
		11153	Infrastructure development of Skill Training Institute
		11157	Setting up of multi skill Development Centre
		11810	Upgradation of Training Institutes
		11811	Model Industrial Training Institutes
		11812	Project Implementation and Trade Testing in DGE and T HQ.
		11813	Building Equipment and Establishment for Regional Vocational Training Institutes at Calcutta, Hissar, Allahabad, Indore, Bhubneshwar, Vadodra, Jaipur and Tura
		11814	Setting up of 4 institutes for training of trainers
		11815	Setting up of 12 RVTIS for women in PP mode
		11816	Setting up of 11 ATIs in PPP mode
		11817	Revamp of DGE&T Institutions
		11818	Establishment of new ITIs in NE states, Sikkim and strengthening and modernisation of ITIs in the state of Jammu and Kashmir L and E
		11819	Upgradation of 100 ITIs into Centres of Excellence

		11983	Upgradation of 20 ITIs and supplementing deficient infrastructure in 28 ITIs in North East
		21820	Rehabilitation of Bonded Labour
		21821	Skill Development Initiative
		21822	Upgradation of 1396 Govt. ITIs through PPP
		21823	Externally Aided Project for Reforms and Improvement in Vocational Training Services rendered by Central and State Governments
		21824	Koushal Vikas Yojana
		21825	Participation on World Skill Competition
		21826	Expansion of Training of Trainers within DGET Institutes
		21827	Skill Training for the Youth of Left Wing Extremism
		21828	Providing of Instructional Staff to ITI
			Non-plan
		81001	Direction and Administration
		80881	Research and Development
		81830	Training of Craftsmen & Supervisors
		81831	Industrial Training Institutes
		81832	Apprenticeship Training
		80900	Other Expenditure
Notes:			
(1)	This will also include 'Urban Oriented Employment Programmes'.		
(2)	This will include the expenditure on Directorate General of Employment and Training.		

4- Economic Services			
41- Agriculture and Allied Services			
	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4101	Crop Husbandry		
01	Crop Husbandry Services		Receipts
		00308	Receipts from Seeds
		00309	Receipts from Agricultural Farms
		00310	Receipts from sale of Manures and Fertilizers
		00311	Receipts from Plant Protection Services (1)
		00312	Receipts from Commercial Crops
		00313	Receipts from sale, hire and services of Agricultural Implements and Machinery including Tractors
		00314	Receipts of grants from Indian Council of Agricultural Research
		00900	Other Receipts
			Plan
		11853	Technology Mission on Jute
		11834	Tree Borne Oilseeds and Bio diesel
		11856	National Project on Promotion of Organic Farming
		11835	Implementation of PVP Legislation
		11836	Development and Strengthening of Infrastructure Facilities for Production and Distribution of Quality Seeds
		11837	Strengthening and Modernisation of Pest Management in Country
		11838	Strengthening and Modernisation of Plant Quarantine Facilities in India
		11839	Monitoring of Pesticide Residues at National Level
		11840	Post Harvest Technology and Management
		11833	Agri Clinics / Agri Business Centres
		11834	Mass Media use in Agriculture Extension
		11835	Strengthening of IT Apparatus in Agriculture & Cooperation(Hq) including Early Warning System
		11836	Capacity Building to enhance Competitiveness of Indian Agriculture

		11837	Strengthening of Farm Machinery Training and Testing Institutes
		11838	National Scheme of Plant Health Management
		11839	Implementation of Global Plan of Action-Externally Aided Project
		11840	Extension support to Central Institute of DOE
		11841	Forecasting agricultural output using Space Agro Metrology and land based observation
		11842	National Food Security Mission
		11843	Technology Mission on Cotton
		21844	Integrated Oil seeds, Oil palm, Pluses and Maize Development
		21845	National Bamboo Mission Technology and Trade
		21846	Support to State Extension Services
		21847	Macro Management of Agriculture Scheme
		21848	Rainfed Area Development Programmes
		21849	Control of Shifting Cultivation
		21850	Rashtriya Krishi Vikas Yojana
			Non-plan
		81001	Direction and Administration
		80308	Seeds and Seed Farms
		80309	Agricultural Farms (2)
		80310	Manures and Fertilizers
		80311	Plant Protection
		80312	Commercial Crops (3)
		80313	Agricultural Engineering (4)
		81025	Assistance to Cooperatives
		81049	Investment in Public Sector and Other Undertakings
		81055	International Co-operation
		81860	Food Grain Crops
		81861	Import of Fertilizers
		81862	Extension and Farmers Training (5)
		81863	Development of Pulses
		81864	Development of Oil Seeds
		81865	Scheme of Small/Marginal Farmers and Agricultural Labour
		80900	Other Expenditure
50	Research and Education		Receipts
		00315	Receipts from Agriculture Research Stations

		00316	Receipts from Agricultural Education.
		00882	Receipts from Training
		00900	Other Receipts
			Plan
		10313	Agricultural Engineering
		11866	Crop Husbandry
		11867	Agricultural Extension
		11868	Agricultural Education
		11869	National Agricultural Innovative Project
			Non-plan
		81001	Direction and Administration
		80881	Research and Development
		80882	Education and Training
		81014	Assistance to Autonomous Bodies
		81018	Assistance to other Institutions
		80900	Other Expenditure
80	General		Plan
		11870	Agriculture Census
		11871	Improvement of Agricultural Statistics
		11872	Studies in Agricultural Economic Policy and Development
		11873	Agricultural Economics, Statistics and Management
			Non-plan
		81001	Direction and Administration
		80881	Research and Development
		80882	Education and Training
		81014	Assistance to Indian Council of Agricultural Research
		81018	Assistance to other Institutions
		81874	Agricultural Economics, Statistics and Management
		80900	Other Expenditure
Note:			
(1)	It will also include receipts on account of fumigation of cotton.		
(2)	This scheme head will include expenditure on Commercial Farms and Experimental Farms.		
(3)	Expenditure on development of each type of commercial crop will be recorded under distinct Sub-scheme Heads. Thus there will be distinct Sub-scheme Heads for Jute, Cotton, Sugarcane, Potato, Tobacco, etc.		
(4)	This scheme head will include expenditure on agency for the hire and servicing of agricultural machinery and implements including tractors.		
(5)	This scheme head will record expenditure on information, publicity demonstration, farmers' training and education.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4102	Horticulture		
01	Horticultural Services		Receipts
		00308	Receipts from Seeds
		00317	Receipts from Horticultural Farms
		00318	Receipts from Horticultural Products
		00319	Receipts from Horticulture and Vegetable Crops
		00314	Receipts of grants from Indian Council of Agricultural Research
		00900	Other Receipts
			Plan
		11874	National Horticulture Mission
		11875	Replanting and Rejuvenation of Coconut Garden
		21876	Technology Mission on Horticulture for North Eastern Region including Sikkim, Utrakhand, H.P. and J&K
			Non-plan
		81001	Direction and Administration
		80308	Seeds and Seed Farms
		80310	Manures and Fertilizers
		80311	Plant Protection
		80317	Horticultural Farms (1)
		80319	Horticulture and Vegetable Crops (2)
		81862	Extension and Farmers Training
		80900	Other Expenditure
50	Research and Education		Receipts
		00315	Receipts from Research Stations, Orchards etc.
		00316	Receipts from Agricultural Education.
		00882	Receipts from Training
		00900	Other Receipts
			Plan
		11877	Horticulture
			Non-plan
		81001	Direction and Administration
		80881	Research and Development
		81018	Assistance to other Institutions
		80882	Education and Training
		80900	Other Expenditure
Note:			

(1)	This scheme head will include expenditure on Commercial Farms and Experimental Farms.
(2)	This scheme head will include expenditure on schemes relating to fruits, vegetables, Nurseries, Kitchen gardens and Orchards. The Sub-scheme 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 'Forestry'.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4103	Soil and Water Conservation		
01	Soil and Water Conservation Services		Receipts
		00320	Receipts from Soil and Water Conservation Services
		00900	Other Receipts
			Plan
		11018	Assistance to other Institutions
		21878	Micro Irrigation
		21879	National Project on Management of Soil Health & Fertility
			Non-plan
		81001	Direction and Administration
		81880	Soil Survey and Testing
		80320	Soil Conservation (1) (2)
		81881	Land Reclamation and Development
		81862	Extension and Training
		80900	Other Expenditure
50	Research and Education		Receipts
		00315	Receipts from Research Stations
		00316	Receipts from Agricultural Education
		00882	Receipts from Training
		00900	Other Receipts
			Plan
		11882	Other Natural Resource Management Institutes including Agroforestry Research
		11883	Climate Resilient Agriculture Initiative
			Non-plan
		81018	Assistance to other Institutions
		81014	Assistance to Indian Council of Agricultural Research
Note:			
(1)	This scheme 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 "Water Conservation".		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4104	Animal Husbandry		
01	Animal Husbandry Services		Receipts
		00002	Receipts from Services and Service Fees (1)
		00321	Receipts from Cattle and Buffalo Development
		00322	Receipts from Poultry Development
		00323	Receipts from Sheep and Wool Development
		00324	Receipts from Piggery Development
		00325	Receipts from Fodder and Feed Development
		00326	Receipts from other Live Stock Development
		00314	Receipts from grants from Indian Council of Agricultural Research
		00900	Other Receipts
			Plan
		10324	Piggery Development
		11884	Livestock Census
		11885	Integrated Sample Survey
		11885	Integrated Development of Small Ruminant and Rabbits
		11887	Salvaging and Rearing of Male Buffalo Calves
		11888	Poultry Venture Capital Fund
		11889	Food Safety and Traceability
		11890	Special Livestock Sector and Fisheries Package for the Suicide Prone Districts in the States of Andhra Pradesh, Maharashtra, Karnataka and Kerala
		11891	Externally Aided Project Preparedness Control and Containment of Avian Influenza
		11892	Central Herd Registration Scheme
		11893	Animal Quarantine and Certification Services
		11894	Mini- kit Testing on Fodder Crops
		21006	Assistance to States for Control of Animal Diseases
		21895	Livestock Extension and Delivery Services

		21896	National Project for Cattle and Buffalo Breeding
		21897	Assistance to State Poultry/Duck Farms
		21898	Rural Backyard Poultry Development
		21899	Establishment of Poultry States
		21900	Conservation of Threatened Livestock Breeds
		21901	Centrally Sponsored Fodder Development Scheme
		21902	National Project on Rinderpest Eradication
		21903	Professional Efficiency Development
		21904	Foot and Mouth Disease Control Programme
		21905	Strengthening of Existing Hospitals Dispensaries
		21906	National Control Programme of Pesticides Petits Ruminants
		21907	National Animal Disease Reporting System
		21908	Establishment/ Modernisation of Rural Slaughter Houses
		21909	Utilisation of Fallen Animals
		21910	National Control Programme on Brucellosis
			Non-plan
		81001	Direction and Administration
		81025	Assistance to Cooperatives
		81049	Investment in Public Sector and Other Undertakings
		80321	Cattle and Buffalo Development (2)
		80322	Poultry Development
		80323	Sheep and Wool Development
		80324	Piggery Development
		80325	Fodder and Feed Development
		80326	Other Live Stock Development
		81862	Extension and Training
		81911	Veterinary Services and Animal Health (3)
		81912	Administrative Investigation and Statistics
		80900	Other Expenditure
50	Research and Education		Receipts
		00882	Receipts from Training

		00327	Receipts from Veterinary Research Stations
		00328	Receipts from Veterinary Education.
		00900	Other Receipts
			Plan
		11913	Animal Husbandry
			Non-plan
		81001	Direction and Administration
		80881	Research and Development
		80882	Education and Training
		81014	Assistance to Indian Council of Agricultural Research
		81018	Assistance to other Institutions
		80900	Other Expenditure
Note:			
(1)	It will include services and service fees for veterinary services and animal health.		
(2)	This scheme head will include expenditure on cattle breeding, cattle shows etc.		
(3)	This scheme head will include expenditure on prevention and control of animal diseases.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4105	Dairy Development (1)		
01	Dairy Development Services		Receipts
			Receipts from each Milk Supply Scheme (2)
		00314	Grants From Indian Council of Agricultural Research
		00900	Other Receipts
			Plan
		11025	Assistance to Cooperatives
		11914	Dairy Venture Capital Fund
		21915	National Dairy Plan
		21916	Intensive Dairy Development Programme
		21917	Strengthening Infrastructure for Quality and Clean Milk Production
			Non-plan
		81001	Direction and Administration
		81918	Dairy Development Projects (3)
		81025	Assistance to Cooperatives (4)
			Each Milk supply scheme will be a scheme (5)
		81049	Investment in Public Sector and other Undertakings
		81862	Extension and Training
		80900	Other Expenditure
50	Research and Education		Receipts
		00329	Receipts from Dairy Research Stations
		00330	Receipts from Dairy Education.
		00882	Receipts from Training
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration
		80881	Research and Development
		80882	Education and Training
		81018	Assistance to other Institutions
		81014	Assistance to Indian Council of Agricultural Research
		80900	Other Expenditure
Note:			
(1)	This Major Head will include expenditure on Milk Supply Schemes.		
(2)	Receipts from each Milk Supply Scheme will be a scheme with suitable Sub-scheme Heads there under.		

(3)	Operation Flood Project will be a Sub-scheme head of this scheme.
(4) (a)	Each Milk Supply scheme which has been declared as commercial will be treated as a scheme and will have the following Sub-scheme Heads:-
(i)	Administration
(ii)	Procurement
(iii)	Processing
(iv)	Distribution
(v)	Land and Buildings
(vi)	Other expenditure
(b)	Milk Supply Schemes which are not declared as commercial will however be treated as a Sub-scheme head of the scheme "Diary Development Projects".
(5)	Assistance to National Dairy Development Board will be a Sub-scheme head under this scheme

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4106	Fisheries		
01	Fisheries Services		Receipts
		00001	Receipts from Fees, Fines and Forfeitures
		00002	Receipts from Services and Service Fees (1)
		00885	Receipts from Rents (2)
		00886	Receipts from Licence Fees
		00331	Receipts from sale of Fish, Fish Seeds etc. (3)
		00314	Receipts from grants from Indian Council of Agricultural Research
		00900	Other Receipts
			Plan
		11919	Strengthening of Database and Geographical Information System of the Fisheries Sector
		21920	Development of Inland Fisheries and Aquaculture
		21921	Development of Marine Fisheries, Infrastructure & Post Harvest Operations
		21922	National Scheme of Welfare of Fishermen
			Non-plan
		81001	Direction and Administration
		80330	Processing, Preservation and Marketing of Fish
		81022	Assistance to Public Sector and Other Undertakings
		81049	Investment in Public Sector and Other Undertakings
		81026	Assistance to Shipping Credit and Investment Company and other Bodies
		81862	Extension and Farmers Training
		81923	Fishing Harbour and Landing Facilities
		81924	Inland Fisheries (4)
		81925	Esturine /Brackish Water Fisheries (4)
		81926	Marine Fisheries (5)
		81927	Mechanisation and Improvement of Fish Crafts

		81928	Fisheries Cooperatives
		80900	Other Expenditure (6)
50	Research and Education		Receipts
		00332	Receipts from Fisheries Research Stations, Orchards etc.
		00333	Receipts from Fisheries Education.
		00882	Receipts from Training
		00900	Other Receipts
			Plan
		11929	Fisheries
			Non-plan
		81001	Direction and Administration
		80881	Research and Development
		80882	Education and Training
		81014	Assistance to Indian Council of Agricultural Research
		81018	Assistance to other Institutions
		80900	Other Expenditure
Notes:			
(1)	It will include hire charges for Mechanised Fishing Boats and Fees for Fishery Education.		
(2)	It will include receipts from auction of Fishing Rights.		
(3)	It will include value of the sale of Mechanised Fishing Boats treated as Loans/Subsidies.		
(4)	'Landing' and 'Berthing Facilities' will be Sub-scheme Heads.		
(5)	In addition to Sub-scheme Heads as mentioned in Note (4) above, This scheme head will have two more Sub-scheme Heads viz. (i) Off-shore Fisheries and (ii) Deep Sea fisheries. The latter covers Pearl and Chank Fisheries.		
(6)	It will include expenditure on Aquarium and Schemes for Relief and Welfare of Fishermen.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4107	Forestry		
01	Forestry Services		Receipts
		00334	Receipts from Environmental Forestry
		00335	Receipts from Forest Plantations
		00336	Receipts from Social and Farm Forestry (1)
		00337	Receipts from sale of Timber and other Forest Produce (2)
		00338	Receipts from Rosin and Turpentine Factories
		00314	Receipts from grants from Indian Council of Agricultural Research
		00900	Other Receipts
			Plan
		11018	Assistance to other Institutions
		11930	Capacity Building in Forestry Sector
		11931	Strengthening Forestry Divisions
		11932	Non-timber Forest Produce
		11933	Production and Product Certificate
		11934	Employment Generation
		11935	Bio diversity
		11936	Remote Sensing and Resource Survey
		20336	Social Forestry with Communities (Panchayat Van Yojana)
		21937	Intensification of Forest Management
			Non-plan
		81001	Direction and Administration
		80334	Forest Conservation, Development and Regeneration
		80336	Social and Farm Forestry (3)
		80337	Forest Produce
		80338	Rosin and Turpentine Factories (4)
		80536	Statistics
		80882	Education and Training
		80881	Research and Development
		81022	Assistance to Public Sector and Other Undertakings
		81049	Investment in Public Sector and Other Undertakings
		81938	Survey and Utilization of Forest Resources

		81939	Communications and Buildings
		81940	Expenditure on management of Ex-Zamindari Forest Estates
		81941	Departmental working of Forest Coupes and Depots
		80900	Other Expenditure
02	Afforestation and Eco system Development		Receipts
		00900	Other Receipts
			Plan
		21942	National Afforestation and Eco system Development Programme
			Non-plan
		81942	National Afforestation and Eco system Development Programme.
50	Research and Education		Receipts
		00339	Receipts from Forest Research Stations
		00340	Receipts from Forest Education.
		00882	Receipts from Training
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration
		81014	Assistance to Indian Council of Agricultural Research
		81018	Assistance to other Institutions
		80881	Research and Development
		80882	Education and Training
		80900	Other Expenditure
Notes:			
(1)	Each of the Forestry will appear as a Sub-scheme head under this scheme.		
(2)	It 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.		
(3)	This scheme head will include expenditure relating to grassland schemes, orchards etc., within the forest area. It also includes economic plantations and plantations of quick growing species such as Teakwood, Eucalyptus, Bamboo, Matchwood etc.		
(4)	Each factory will be recorded as a scheme with suitable Sub-scheme head there under.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4108	Wild Life		
01	Wild Life Services		Receipts
		00341	Receipt under Wildlife Act
		00342	Receipts from Zoological Park
		00343	Receipts from Public Gardens
		00900	Other Receipts
			Non-plan
		80341	Wild Life Preservation
		80342	Zoological Park
		80343	Public Gardens
		81055	International Co-operation
		80900	Other Expenditure
02	Project Tiger and Rehabilitation		Plan
		21943	Project Tiger
03	Animal Welfare		Plan
		11944	Animal Welfare
		21945	Project Elephant
		11946	Strengthening of Wildlife Division
		21947	Integrated Development of Wild Life Habitats
50	Research and Education		Receipts
		00344	Receipts from Wild Life Research Stations
		00345	Receipts from Wild Life Education Institution
		00882	Receipts from Training
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration
		80881	Research and Development
		80882	Education and Training
		81018	Assistance to other Institutions
		80900	Other Expenditure

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4109	Plantation		
01	Tea		Receipts
		00346	Receipts from Cess
		00900	Other Receipts(1)
			Non-plan
		80346	Payment against collection of Cess
		81049	Investment in Public Sector and Other Undertakings
		81057	Subsidy for Re-plantation
		80900	Other Expenditure
02	Coffee		Receipts
		00346	Receipts from Cess
		00900	Other Receipts(1)
			Non-plan
		80346	Payment against collection of Cess
		81049	Investment in Public Sector and Other Undertakings
		81057	Subsidies for Plantation
		80900	Other Expenditure
03	Rubber		Receipts
		00346	Receipts from Cess
		00900	Other Receipts(1)
			Non-plan
		80346	Payments against collection of Cess
		81049	Investment in Public Sector and Other Undertakings
		80900	Other Expenditure
04	Spices		Receipts
		00346	Receipts from Cess
		00900	Other Receipts(1)
			Non-plan
		80346	Payments against collection of Cess
		81049	Investment in Public Sector and Other Undertakings
		80900	Other Expenditure
50	Research and Education		Receipts
		00315	Receipts from Agriculture research

			Stations orchards etc.
		00316	Receipts from Agricultural Education.
		00882	Receipts from Training
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration
		81014	Assistance to Autonomous Bodies
		81018	Assistance to other Institutions
		80881	Research and Development
		80882	Education and Training
		80900	Other Expenditure
60	Others		Receipts
		00347	Receipts from Coconuts
		00348	Receipts from Cashew
		00349	Receipts from Cinchona
		00350	Receipts from Areca nut
		00351	Receipts from Tobacco
			Non-plan
		80347	Coconut
		80348	Cashew
		80349	Cinchona
		80350	Arecanut
		80351	Tobacco
Notes:			
(1)	It will include sale of plantation products.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4110	Food (1)		Receipts
		00352	Receipts from Food
		00353	Receipts from Nutrition and Subsidiary Food
		00354	Receipts on account of World Food Programme commodities (2)
		00900	Other Receipts
			Plan
		11948	Consultancies Training and Research
			Non-plan
		81001	Direction and Administration
		80882	Education and Training
		80881	Research and Development
		80759	Procurement and Supply (3)
		81022	Assistance to Public Sector and Other Undertakings
		81025	Assistance to Co-operatives
		81049	Investment in Public Sector and Other Undertakings
		81055	International Co-operation
		81057	Food Subsidies (4)
		80900	Other Expenditure (5)
Notes:			
(1)	This Major Head will be operated to record the expenditure of State Civil Supplies Department relating to procurement and distribution of food grains and pulses. The expenditure on procurement and distribution of other items/ commodities of the State Civil Supplies Department will be recorded under the Major Head "4112-Civil supplies".		
(2)	This receipt will appear in the books of Government of Rajasthan for transferring amount representing sale proceeds of commodities received from World Food Programme.		
(3)	This scheme head will record expenditure on trading schemes in food grains and pulses (including trading losses). The element of subsidies under these schemes will be transferred and finally accounted for under the scheme "Food Subsidies".		
(4)	This scheme head will include subsidy to the Food Corporation of India.		
(5)	This scheme head will include incidental expenses on Food Grains gifted from abroad.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4111	Storage and Warehousing (1)		Receipts
		00355	Receipts from Storage and Warehousing
		00356	Warehousing Development and Regulation Receipts
		00900	Other Receipts
			Plan
		10884	Construction of Godowns (2)
		11015	Assistance to Regulatory Bodies
		11949	Integrated Information System for Foodgrains Management System
			Non-plan
		81001	Direction and Administration
		80882	Education and Training
		80881	Research and Development
		81015	Assistance to Regulatory Bodies
		81022	Assistance to Public Sector and Other Undertakings
		81025	Assistance to Co-operatives
		81049	Investment in Public Sector and Other Undertakings
		81950	Rural Godowns Programme
		80900	Other Expenditure
Notes:			
(1)	This Major Head will be operated to record the expenditure of State Civil Supplies Department relating to storage of food grains and pulses. The expenditure relating to storage of other items/ commodities of the State Civil Supplies Department will be recorded under the Major Head "4112-Civil supplies".		
(2)	This scheme head will record expenditure on (i) construction of Rural Godowns and (ii) construction of Godowns by FCI State Government under separate Sub-scheme Heads.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4112	Civil Supplies (1)		Receipts
		00900	Other Receipts
			Plan
		11951	Consumer Awareness
		11952	Consumer Protection
		11953	Computerisation of PDS Operations
		11954	Village Grain Bank Scheme
		11955	Strengthening of PDS and Capacity Building
		11956	State Consumer Helpline
			Non-plan
		81001	Direction and Administration
		81022	Assistance to Public Sector and Other Undertakings
		81025	Assistance to Cooperatives (2)
		81057	Consumer Subsidies
		81061	Inspection
		80763	Civil Supplies Scheme
		80765	Consumer Welfare Fund (3)
		80900	Other Expenditure
Notes:			
(1)	Please see Note (1) below the Major Head '4110-Food', '4111-Storage and Warehousing' and '1505-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 scheme "Consumer Subsidies".		
(2)	This scheme head will record (i) assistance to Consumers' Cooperatives in Rural Areas and (ii) assistance to Consumers' Cooperatives in Urban Areas under separate Sub-scheme Heads.		
(3)	'This scheme head will accommodate the direct expenditure of the Government', including expenditure of Union Territories without Legislature (Delhi, Chandigarh etc.) and grants-in-aid to autonomous bodies and institutions. Grants assistance to be provided to States and Union Territory Governments, out of the 'Consumer Welfare Fund', would also be classified under this Major Head.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4113	Agricultural Financial Institutions		Receipts
		00900	Other Receipts
			Non-plan
			Each Institution will be a separate scheme

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4114	Co-operation and Credit(1)		Receipts
		00003	Receipts from Audit Fees
		00900	Other Receipts
			Plan
		11050	Investment in Banks and other financial Institutions (2)
		10882	Education and Training
		11025	Assistance to Cooperatives (3)
			Non-plan
		81001	Direction and Administration
		80882	Education and Training
		80881	Research and Development
		81022	Assistance to Public Sector and Other Undertakings
		81025	Assistance to Co-operatives (3)
		81049	Investment in Public Sector and Other Undertakings
		81050	Investments in Co-operatives (4)
		81960	Audit of Co-operatives
		81961	Information and Publicity
		81962	Agriculture Credit Stabilisation Fund
		80900	Other Expenditure
Notes:			
(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 scheme head will record investment in debentures of State Land Development Bank under a separate sub Head.		
(3)	The followings Sub-scheme Heads may be opened under This scheme head to record assistance to various co-operatives:-		
(a)	Credit Co-operatives		
(b)	Multipurpose Rural Co-operatives		
(c)	Other Co-operatives		
(3)	The followings Sub-scheme Heads may be opened under This scheme head to record investments in various co-operatives:-		
(a)	Credit Co-operatives		
(b)	Multipurpose Rural Co-operatives		
(c)	Other Co-operatives		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4115	Other Agricultural Programmes		
01	Marketing and Quality Control (1)		Receipts
		00357	Receipts from Fees for Quality Control Grading of Agricultural Products
		00900	Other Receipts
			Plan
		11014	Assistance to Autonomous Bodies
		11963	Small Farmers Agri Business Consortium
		11964	Marketing Research Surveys and Information Network
		11965	Strengthening Agmark Grading and Export Quality Controls
		11966	Development of Market Infrastructure Grading and Standardisation
			Non-plan
		81022	Assistance to Public Sector and Other Undertakings
		81049	Investment in Public Sector and Other Undertakings
		80357	Grading and Quality Control Facilities
		81966	Marketing Facilities
		80900	Other Expenditure
02	Risk Management		Plan
		11015	Assistance to Regulatory Bodies
		11967	National Agricultural Insurance Scheme
		11968	Weather Based Crop Insurance
		12608	Modified National Agricultural Insurance Scheme
		21969	Livestock Insurance
			Non-plan
		81968	Crop Insurance
		81969	Insurance of Live Stock and Poultry
60	Others (2)		Non-plan
		81970	Scheme for Debt Relief to Farmers.
Notes:			
(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.
(2)	Each Programme not covered elsewhere in this sub-sector will be a scheme under this sub Major Head.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4116	Major Irrigation		
	Each Commercial Project will be a sub- Major Head (1)		Receipts
		00358	Sale of Water for Irrigation purpose
		00359	Sale of Water for Domestic purpose
		00360	Sale of Water for other purposes
		00361	Sale proceeds from Canal Plantation
		00362	Navigation Receipts
		00363	Water Power Receipts
		00364	Workshop Receipts
		00365	Indirect Receipts(2)
		00366	Owner Rate Receipts
		00367	Other Items
		00900	Other Receipts (3)
			Non-plan
		81001	Direction and Administration
		80883	Machinery and Equipment
		81002	Repairs and Maintenances(4)
		80899	Suspense
		80900	Other Expenditure (5)
	Each Non-commercial Project will be a Sub-major Head (1)		Receipts
		00358	Sale of Water for Irrigation purpose
		00359	Sale of Water for Domestic purpose
		00360	Sale of Water for other purposes
		00361	Sale proceeds from Canal Plantation
		00362	Navigation Receipts
		00363	Water Power Receipts
		00364	Workshop Receipts
		00365	Indirect Receipts(2)
		00366	Owner Rate Receipts
		00367	Other items
		00900	Other Receipts (3)
			Non-plan
		81001	Direction and Administration
		80883	Machinery and Equipment
		81002	Repairs and Maintenances(4)
		80899	Suspense
		80900	Other Expenditure (5)
80	General		Receipts
		00900	Other Receipts

			Plan
		10881	Research and Development
		11971	Development of Water Resources Information System
		11972	Hydrology Project
		11973	Investigations of Water Resources Development Schemes
		11974	Information, Education and Communication (Water Resources)
		11975	Dam Safety Studies and Planning
		11976	River Basin Organisation Authority
		11977	Infrastructure Development (Water Resources)
		34757	Accelerated Irrigation Benefits Programme and Other Water Resources Programme
			Non-plan
		81001	Direction and Administration (6)
		80881	Research and Development
		80883	Machinery and Equipment
		81022	Assistant to Public Sector and Other Undertakings
		81049	Investment in Public Sector and Other Undertakings
		81978	Data Collection
		81979	Consultancy
		81980	Survey and Investigation
		80899	Suspense
		80900	Other Expenditure
		80923	Deduct-Amount recovered from other Governments and Agencies for Common Works
Notes:			
(1)(a)	For 'Irrigation Projects' the schemes will be 'Reservoirs', 'Dam and Appurtenant Works', 'Spill Way', 'Barrage', 'Weir', 'Buildings', 'Canals', 'Branches', 'Distributaries', 'Water Courses'. In addition, schemes 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 schemes will be 'Interconnecting channels',		
(2)	This will include portions of Land Revenue due to Irrigation Works, Betterment Levy and Irrigation Cess.		
(3)	This will include receipts on account of Rent of Buildings, Furniture etc., and Fines for Infringement of Canal Rules.		
(4)	This scheme head will be sub-divided into the following Sub-scheme Heads:-		
(i)	Work Charged Establishment		
(ii)	Other Maintenance Expenditure		

(5)	This scheme head will include interest on capital and expenditure on extension and improvements
(6)	This scheme head will include the following expenditure:-
(i)	The expenditure on common establishment not pertaining exclusively to any of the Sub-major Heads under this Major Head.
(ii)	The expenditure on common establishments not related to any particular project opened as scheme under various Sub-major Heads.
(iii)	The expenditure on General planning and research connected with Irrigation, Navigation, Embankment and Drainage works.
(iv)	Regional Co-ordination.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4117	Medium Irrigation		
	Each Commercial Project will be a Sub-major Head(1)		Receipts
		00358	Sale of Water for Irrigation purpose
		00359	Sale of Water for Domestic purpose
		00360	Sale of Water for other purposes
		00361	Sale proceeds from Canal Plantation
		00362	Navigation Receipts
		00363	Water Power Receipts
		00364	Workshop Receipts
		00365	Indirect Receipts(2)
		00366	Owner Rate Receipts
		00367	Other items
		00900	Other Receipts (3)
			Non-plan
		81001	Direction and Administration
		80883	Machinery and Equipment
		81002	Repairs and Maintenances(4)
		80899	Suspense
		80900	Other Expenditure (5)
	Each Non-Commercial Project will be a Sub-major Head (1)		Receipts
		00358	Sale of Water for Irrigation purpose
		00359	Sale of Water for Domestic purpose
		00360	Sale of Water for other purposes
		00361	Sale proceeds from Canal Plantation
		00362	Navigation Receipts
		00363	Water Power Receipts
		00364	Workshop Receipts
		00365	Indirect Receipts(2)
		00366	Owner Rate Receipts
		00367	Other items
		00900	Other Receipts (3)
			Non-plan
		81001	Direction and Administration
		80883	Machinery and Equipment
		81002	Repairs and Maintenances(4)
		80899	Suspense
		80900	Other Expenditure (5)
		00900	Other Receipts

80	General		
		81001	Direction and Administration (6)
		81978	Data Collection
		80881	Research and Development
		80883	Machinery and Equipment
		81022	Assistant to Public Sector and Other Undertakings
		81049	Investment in Public Sector and Other Undertakings
		81979	Consultancy
		81980	Survey and Investigation
		80899	Suspense
		80900	Other Expenditure
		89015	Deduct-Amount recovered from other Governments and Agencies for Common Works
Notes:			
(1)(a)	For 'Irrigation Projects' the schemes will be 'Reservoirs', 'Dam and Appurtenant Works', 'Spill Way', 'Barrage', 'Weir', 'Buildings', 'Canals', 'Branches', 'Distributaries', 'Water Courses'. In addition, schemes 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 schemes will be 'Interconnecting channels',		
(2)	This will include portions of Land Revenue due to Irrigation Works, Betterment Levy and Irrigation Cess.		
(3)	This will include receipts on account of Rent of Buildings, Furniture etc., and Fines for Infringement of Canal Rules.		
(4)	This scheme head will be sub-divided into the following Sub-scheme Heads:-		
(i)	Work Charged Establishment		
(ii)	Other Maintenance Expenditure		
(5)	This scheme head will include interest on capital and expenditure on extension and improvements		
(6)	This scheme head will include the following expenditure:-		
(i)	Expenditure on common establishment not pertaining exclusively to any of the Sub-major Heads under this Major Head.		
(ii)	Expenditure on common establishments not related to any particular project opened as scheme under various Sub-major Heads.		
(iii)	Expenditure on General planning and research connected with irrigation, Navigation, Embankment and Drainage works.		
(iv)	Regional Co-ordination		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4118	Minor Irrigation		
01	Surface Water (3)		Receipts
		00368	Receipts from Water Tanks
		00369	Receipts from Lift Irrigation Schemes
		00370	Receipts from Diversion schemes
		00900	Other Receipts
			Non-plan
		80370	Diversion Schemes
		81981	Ayacut Development
		81002	Repairs and Maintenance (2)
		80900	Other Expenditure
02	Ground Water (4)		Receipts
		00371	Receipts from Tube Wells
		00900	Other Receipts
			Plan
		11982	Ground Water Management and Regulation
		11014	Assistance to Autonomous Bodies
			Non-plan
		81060	Investigation
		81057	Subsidy
		80883	Machinery and Equipment
		81002	Repairs and Maintenance (2)
		80900	Other Expenditure
80	General (1)		Receipts
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration
		80883	Machinery and Equipment
		81022	Assistance to Public Sector and other undertakings
		81031	Assistance to Local bodies
		81060	Investigation
		80899	Suspense
		80900	Other Expenditure
Note:			
(1)	Schemes/ Sub-scheme Heads 'Water Tank' and 'Lift Irrigation' may be opened under this Sub-major Head.		
(2)	This scheme head be divided into the following Sub-scheme Heads:		

(a)	Work Charged Establishment
(b)	Other maintenance expenditure
(3)	Scheme/ Sub-scheme head 'Tube Well Irrigation' may be opened under this Sub-major Head.
(4)	This Sub-major Head will be operated where the expenditure cannot be identified with any of the Sub-major Heads above.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4119	Command Area Development		Receipts
			Receipts from each Command Area Development will be a scheme
		00900	Other Receipts
			Plan
			Each Command Area Development will be a scheme (1)
			Non-plan
			Each Command Area Development will be a scheme (1)
Notes:			
(1)	This scheme head is intended to record expenditure on programmes for integrated development of selected command areas within the command of the major river valley projects and integrated development of agriculture and allied activities in other special areas such as dry areas, desert areas, hill areas etc. These programmes may be not only related to development of agriculture in these selected areas, but also other allied activities like development of fisheries, animal husbandry, link roads, storage, processing facilities for agricultural commodities, creation of marketing complexes etc.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4120	Flood Control and Drainage		
01	Flood Control (1)		Receipts
		00372	Receipts from Flood Control Projects
		00900	Other Receipts
			Plan
		11984	Pagladiya Dam Project
		11985	Flood Forecasting
		11986	River Management Activities and Works related to Border Areas
		11987	Infrastructure Development (Flood Control)
			Non-plan
		81001	Direction and Administration
		81059	Acquisition of Land
		80883	Machinery and Equipment
		81002	Repairs and Maintenance
		81988	Civil Works
		80899	Suspense
		80900	Other Expenditure
02	Anti-sea Erosion Projects		Receipts
		00373	Receipts from Anti-sea Erosion Projects
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration
		81059	Acquisition of Land
		80883	Machinery and Equipment
		81002	Repairs and Maintenance
		81988	Civil Works
		80899	Suspense
		80900	Other Expenditure
03	Drainage		Receipts
		00374	Receipts from Drainage Projects
		00900	Other Receipts
			Plan
		34758	Brihan Mumbai Storm Water Drain Project
			Non-plan

		81001	Direction and Administration
		81059	Acquisition of Land
		80883	Machinery and Equipment
		81988	Civil Works
		81002	Repairs and Maintenance
		80899	Suspense
		80900	Other Expenditure
Notes:			
(1)	Sub-scheme Heads 'Embankments', 'Protective Works' and 'Buildings' may be opened under each Flood Control Scheme.		

<i>42- Rural Development</i>			
	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4201	Special Programmes for Rural Development		
01	Integrated Rural Development Programme		Non-plan
		81001	Direction and Administration
		80882	Education and Training (1)
		81057	Subsidy to District Rural Development Agencies
		80900	Other Expenditure
02	Drought Prone Areas Development Programme		Non-plan
		81001	Direction and Administration
		81989	Minor Irrigation
		81990	Afforestation
		81991	Pasture Development
		81992	Soil and Water Conservation
		81993	Animal Husbandry and Dairying
		80900	Other Expenditure
03	Desert Development Programme		Non-plan
		81001	Direction and Administration
		81989	Minor Irrigation
		81990	Afforestation
		81992	Soil and water conservation
		81993	Animal Husbandry and Dairying
		80900	Other Expenditure
04	Integrated Rural Energy Planning Programme		Non-plan
		80882	Education and Training
		81994	Development of Design and Approach for Area bound Block level IRE Projects
		81995	Project Implementation
		81996	Monitoring
05	Waste Land Development		Plan
		11997	National Rehabilitation Policy
		21998	Integrated Watershed Management Programme
		21999	Bio-fuels
			Non-plan
		82000	National Waste Land Development

			Programme
06	Self Employment Programmes		Plan
		22001	Swaranjayanti Gram Swarozgar Yojana
			Non-plan
		82001	Swarnajayanti Gram Swarozgar Yojana
		80900	Other Expenditure
Notes:			
(1)	This will cover TRYSEM Training of Rural Youth for self employment.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4202	Rural Employment		
01	National Programme		Non-plan
		81001	Direction and Administration (1)
		82002	Jawahar Gram Samridhi Yojana'
02	Rural Employment Guarantee Scheme		Plan
		22003	Mahatma Gandhi National Rural Employment Guarantee Scheme
			Non-plan
		82003	Mahatma Gandhi National Rural Employment Guarantee Scheme
		81006	Assistance to State Governments for National Rural Employment Programme
		81007	Assistance to UT Governments for National Rural Employment Programme
60	Other Programmes		Non-plan
			Each Programme like employment guarantee scheme will be a scheme
Notes:			
(1)	This scheme head will include expenditure of National Rural Employment Guarantee Scheme Management Cell.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4203	Rural Housing		Receipts
		00900	Other Receipts (1)
			Plan
		22004	Indira Awaas Yojna
			Non-plan
		82004	Indira Awaas Yojna
		82005	Provision of House Site to the Landless
		81015	Assistance to Housing Boards
		81025	Assistance to Cooperatives
		81022	Assistance to Public Sector and Other Undertakings
		81049	Investment in Public Sector and Other Undertakings
		80900	Other Expenditure
Notes:			
(1)	If receipt in a Housing Scheme under this Major Head is of recurring nature, a separate scheme with suitable Sub-scheme Heads may be opened.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4204	Land Reforms (1)		Receipts
		00375	Receipts from Regulations/ Consolidations of Land Holdings and Tenancy (2)
		00376	Receipts from maintenance of Land Records
		00900	Other Receipts
			Plan
		22006	National Land Records Modernisation Programme
			Non-plan
		81001	Direction and Administration
		80375	Regulation of Land Holding and Tenancy
		80376	Maintenance of Land Records
		81029	Assistance to Individuals
		81769	Statistics and Evaluation
		82007	Consolidation of Holdings (3)
		80900	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)	It will include receipts on account of land ceiling for Agricultural Land. The expenditure on account of land ceiling for Agricultural Land will be recorded under scheme ' Consolidation of Holdings.		
(3)	Expenditure on consolidation of holding for development of agriculture will be recorded under this scheme.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4205	Other Rural Development Programmes		Receipts
		00377	Receipts from Community Development Projects
		00900	Other Receipts
			Plan
		11014	Assistance to Autonomous Bodies
		12008	Management Support to RD Programs and Strengthening of District Planning Process in lieu of Programmes
		12009	BPL Census
		11021	Assistance to other Parastatal Bodies
		22010	Provision for Urban Amenities in Rural Areas
			Non-plan
		81001	Direction and Administration
		80882	Education and Training
		80881	Research and Development
		80377	Community Development
		82011	Dry Land Development Programme
		82012	Public Cooperation
		80900	Other Expenditure

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4206	Panchayati Raj		Receipts
		00378	Receipts under Panchayati Raj Acts
		00900	Other Receipts
			Plan
		11055	International Cooperation – Contribution to International Organisation (Panchayati Raj)
		12013	Panchayat Empowerment and Accountability Incentive Scheme
		12014	Projects Assisted by UN Agencies (Panchayati Raj)
		12015	Panchayat Mahila evam Yuva Shakti Abhiyan
		12016	Media and Publicity (Panchayati Raj)
		12017	Rural Business Hubs (Panchayati Raj)
		12018	Action Research and Research Studies
		22019	Rashtriya Gram Swaraj Yojana
		22020	Mission Mode Project on e-panchayats
			Non-plan
		81001	Direction and Administration
		80900	Other Expenditure

43- Water Supply, Sanitation, Housing and Urban Development

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4301	Water Supply and Sanitation		
01	Water Supply		Receipts
		00001	Receipts from Fees, Fines and Forfeitures
		00002	Receipts from Services and Service Fees
		00379	Receipts from Rural Water Supply Schemes (1)
		00380	Receipts from Urban Water Supply Schemes (1)
		00900	Other Receipts
			Plan
		22021	National Rural Drinking Water Programme
		34759	Additional Central Assistance for desalination Plant at Chennai
			Non-plan
		81001	Direction and Administration
		80379	Rural Water Supply Programmes (3)
		80380	Urban Water Supply Programmes (2)
		80881	Research and Development
		80882	Education and Training
		80883	Machinery and Equipment
		80013	Assistance to Municipalities
		81022	Assistance to Public Sector and other Undertakings
		81031	Assistance to Local Bodies
		81049	Investments in Public Sector and other Undertakings
		82022	Survey and Investigation
		80899	Suspense
		80900	Other Expenditure
02	Sewerage and Sanitation		Receipts
		00001	Receipts from Fees, Fines and Forfeitures
		00002	Receipts from Services and Service Fees
		00381	Receipts from Sewerage Schemes
		00900	Other Receipts
			Plan
		22023	Total Sanitation Campaign

		22024	Integrated Low Cost Sanitation
			Non-plan
		81001	Direction and Administration (4)
		80013	Assistance to Municipalities
		80381	Sewerage Services (2)
		80881	Research and Development
		80882	Education and Training
		80883	Machinery and Equipment
		81022	Assistance to Public Sector and other undertakings
		81031	Assistance to Local Bodies
		81049	Investment in Public Sector and other undertakings
		82022	Survey and Investigation
		82025	Urban Sanitation Services (2)
		82026	Rural Sanitation Services (2)
		82027	Prevention of Air and Water Pollution
		80900	Other Expenditure
80	General		Plan
		12028	Pilot Project on Solid Waste Disposal near Airports in selected Cities
Notes:			
(1)	Receipts in respect of each major water supply scheme may be recorded under distinct Sub-scheme head.		
(2)	Each major scheme or group of small schemes will be recorded under distinct Sub-scheme Heads.		
(3)	This scheme head will be sub-divided into the following Sub-scheme Heads:		
(a)	Accelerated Rural Water Supply Programme.		
(b)	Rural Piped Water Supply Programme.		
(c)	Other Rural Water Supply Programme.		
(4)	This scheme head will include expenditure on supervisory establishments for sanitation services.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4302	Urban Housing (1)		
01	Mumbai Building Repairs and Reconstructions Scheme (2) (3)		Receipts
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration
		81014	Assistance to Autonomous Bodies
		81025	Assistance to Cooperatives
		81022	Assistance to Public Sector and Other Undertakings
		80884	Construction
		80883	Machinery and Equipment
		81002	Repairs and Maintenances
		81003	Transfer to Reserve Funds/ Deposit Accounts
		80899	Suspense
		80900	Other Expenditure
02	Government Residential Buildings (2) (4)		Receipts
		00900	Other Receipts (5)
			Plan
		11001	Direction and Administration - Computerisation
		12029	General Pool Accommodation- Residential
			Non-plan
		81001	Direction and Administration
		80883	Machinery and Equipment
		81002	Repairs and Maintenances(6)
		80899	Suspense
		80900	Other Expenditure(7)
04	Other Housing (2)		Receipts
		00900	Other Receipts
			Plan
		11025	Assistance to Cooperatives
		12030	Building Centre Scheme
		11058	Interest Subsidy Scheme for Housing the Urban Poor
			Non-plan
		81001	Direction and Administration
		80883	Machinery and Equipment
		81002	Repairs and Maintenances(6)

		80899	Suspense
		80900	Other Expenditure(7)
80	General		Receipts
		00900	Other Receipts
			Plan
		12031	Urban Statistics for HR and Assessment
			Non-plan
		81001	Direction and Administration
		80882	Education and Training
		80883	Machinery and Equipment
		82032	Building Planning and Research
		81014	Assistance to Autonomous Bodies
		81022	Assistance to Public Sector and Other Undertakings
		80900	Other Expenditure
Notes:			
(1)	See also Note (7) below the Major Heads "3501-Labour and Labour Welfare" and Note (2) below Major Head "3401-Welfare of Scheduled Castes", "3402- Welfare of Scheduled Tribes" , Note (3) below Major Head "3403- Welfare of other Backward Classes" and "3404- Welfare of Minority" for 'Labour Housing Schemes' and 'Housing Schemes for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes' and Minorities respectively.		
(2)	If receipts in Housing Schemes under these Sub-major Heads are of recurring natures, separate schemes with suitable Sub-scheme Heads may be opened.		
(3)	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 Mumbai. The Act envisages collection of cess from the owners of the buildings and finding the net collections in a fund called the "Mumbai Buildings Repairs and Reconstruction Fund" to which will also be credited the Government contribution and the matching contribution by the Brihan Mumbai Municipal Corporation. An amount equal to the expenditure will be transferred to This scheme head from the fund. The transfers to and from the fund will appear under the scheme "Transfers to Reserve Funds/ Deposit Accounts" and "Deduct-Amount met from Reserve Funds/ Deposit Accounts".		
(4)	For adjustment of details on account of charges of Establishments/ Tools and Plant charges transferred from "1507- Public Works", Please see note (2) below that Head.		
(5)	This scheme head may be divided into the following Sub-scheme Heads:-		
(a)	Rent/ Licence Fee from General Pool Accommodations		
(b)	Rent/ Licence Fee from Departmental Pool Accommodations		
(c)	Other Items		
(6)	This scheme head may be divided into the following Sub-scheme Heads:-		
(a)	Work Charged Establishment		
(b)	Other maintenance expenditure		
(7)	This scheme head will have the following Sub-scheme Heads:-		

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

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4303	Urban Development (1) (2)		
01	State Capital Development		Receipts
			Name of each State Capital will be a scheme
		00900	Other Receipts
			Plan
			A separate scheme head may be opened for each state capital (3)
			Non-plan
		81001	Direction and Administration
		81059	Acquisition of Land
		80884	Construction
		80883	Machinery and Equipment
		81002	Repairs and Maintenances
		81022	Assistance to Public Sector and Other Undertakings
		81049	Investment in Public Sector and Other Undertakings
		81014	Assistance to Autonomous Bodies
		81031	Assistance to Local Bodies
		80899	Suspense
		80900	Other Expenditure
02	National Capital Region		Receipts
		00382	Receipts from Municipalities/ Corporations etc.
		00900	Other Receipts
			Plan
		11015	Assistance to Regulatory Bodies
		11049	Investments in Public Sector and other undertakings
			Non-plan
		81001	Direction and Administration
		81059	Acquisition of Land
		80884	Construction
		80883	Machinery and Equipment
		81002	Repairs and Maintenances
		81022	Assistance to Public Sector and Other Undertakings
		81049	Investment in Public Sector and Other Undertakings
		81014	Assistance to Autonomous Bodies

		81031	Assistance to Local Bodies
		80899	Suspense
		80900	Other Expenditure
03	Integrated development of Small and Medium Towns		Receipts
		00382	Receipts from Municipalities/Corporations etc.
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration
		81059	Acquisition of Land
		80884	Construction
		80883	Machinery and Equipment
		81002	Repairs and Maintenances
		81022	Assistance to Public Sector and Other Undertakings
		81049	Investment in Public Sector and Other Undertakings
		81014	Assistance to Autonomous Bodies
		81031	Assistance to Local Bodies
		80899	Suspense
		80900	Other Expenditure
04	Slum Area Improvement		Receipts
		00382	Receipts from Municipalities/Corporations etc.
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration
		81059	Acquisition of Land
		80884	Construction
		80883	Machinery and Equipment
		81002	Repairs and Maintenances
		81022	Assistance to Public Sector and Other Undertakings
		81049	Investment in Public Sector and Other Undertakings
		81014	Assistance to Autonomous Bodies
		81031	Assistance to Local Bodies
		80899	Suspense
		80900	Other Expenditure
05	Other Urban Development Schemes		Receipts
		00382	Receipts from Municipalities/Corporations etc. (4)

		00900	Other Receipts
			Plan
		11014	Assistance to Autonomous Bodies
		11049	Investment in Public Sector and other undertaking
		11058	Assistance to Local Bodies
		12033	Global Environment Facility
		12034	National Mission Mode on e-governance
		12035	Common Wealth Games
		12036	Administrative Expenses for Jawaharlal Nehru National Urban Renewable Mission
		12037	Development of Satellite Cities Counter Magnet Cities
		12038	North Eastern Region Urban Development Project (EAP)
		12039	Slum Free City Planning : Rajiv Awas Yojna
		22040	National Urban Information System
		22041	Pooled Finance Development Fund
			Non-plan
		81001	Direction and Administration
		81059	Acquisition of Land
		80884	Construction
		80883	Machinery and Equipment
		81002	Repairs and Maintenances
		81022	Assistance to Public Sector and Other Undertakings
		81049	Investment in Public Sector and Other Undertakings
		81014	Assistance to Autonomous Bodies
		81031	Assistance to Local Bodies
		80899	Suspense
		80900	Other Expenditure
80	General		Plan
		11014	Assistance to Autonomous Bodies
		11049	Investment in Public Sector and other undertaking
		12042	Research in Urban and Regional Planning Capacity Building in Urban Sector Training in PHE
		12043	Pass through assistance to all Metro Rail Corporations under M/o Urban Development (EAP)

		12044	Assistance from World Bank/ Asian Development Bank for Union Territories
		12045	Urban Transport Planning and Capacity Building in Urban Transport
		12046	Subordinate Debt to all Metro Rail Corporations under M/o Urban Development
		12047	Capacity Building in Urban Development - Assistance from World Bank (EAP)
		12048	National Mission on Sustainable Habitat
		12049	National Policy for Urban Poverty Reduction Programme
		12050	Technical Assistance from Department of International Development (EAP)
		12051	Capacity Building for Urban Development - Assistance from World Bank (IDA Loan)
		34760	Jawaharlal Nehru National Urban Renewal Mission
			Non-plan
		81001	Direction and Administration
		80882	Education and Training
		80881	Research and Development
		81049	Investment in Public Sector and Other Undertakings
		81014	Assistance to Autonomous Bodies
		80900	Other Expenditure
Notes:			
(1)	Separate 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 "4302- Urban Housing".		
(2)	This Major Head will not include expenditure on Urban Housing Schemes which will be booked under the Major Head "Housing".		
(3)	This scheme head will record receipts on account of the Directorates of Municipalities' etc.		

44- Energy			
	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4401	Power		
01	Hydel Generation (1)		Receipts
			Each Power Project will be a separate scheme (2)
		00900	Other Receipts
			Plan
		11049	Investment in Public Sector and other undertakings
			Non-plan
		81001	Direction and Administration
		80883	Machinery and Equipment
		81049	Investments in Public Sector and other Undertakings
			Each Hydel Project will be a separate scheme (3)
		81060	Investigation
		82052	Purchase of Power
		80899	Suspense
		80900	Other Expenditure (4)
02	Thermal Power Generation (1)		Receipts
			Each Power Project will be a separate scheme (2)
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration
		80883	Machinery and Equipment
		81049	Investments in Public Sector and other Undertakings
			Each Thermal Project will be a separate scheme (5)
		81060	Investigation
		82052	Purchase of Power
		80899	Suspense
		80900	Other Expenditure (6)
03	Nuclear Power Generation (1)		Receipts
			Each Power Project will be a separate scheme (2)
		00900	Other Receipts
			Non-plan

		81001	Direction and Administration
		80883	Machinery and Equipment
		81049	Investments in Public Sector and other Undertakings
		81060	Investigation
		82053	Fuel
		82054	Fuel Inventory
		82055	Waste Management
		82056	Fast Breeder Reactor
		80899	Suspense
		80900	Other Expenditure
04	Diesel/Gas Power Generation (1)		Receipts
			Each Power Project will be a separate scheme (2)
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration
		80883	Machinery and Equipment
		81049	Investments in Public Sector and other Undertakings
			Each Diesel/ Gas Power Generation project will be a separate scheme (6)
		81060	Investigation
		80899	Suspense
		80900	Other Expenditure
05	Transmission and Distribution (1)(7)		Receipts
			Each Power Project will be a separate scheme (2)(8)
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration
		80883	Machinery and Equipment
		81049	Investments in Public Sector and other Undertakings
			Each Transmission and Distribution Project will be a separate scheme (9)
		81060	Investigation
		80899	Suspense
		80900	Other Expenditure
80	General		Plan
		11014	Assistance to Autonomous Bodies
		11058	Interest Subsidy Scheme (10)

		12057	Consultancy charges for APDRP Project
		12058	Funds for Evaluation Studies and Consultancy
		12059	Setting up of Joint SERC for Manipur and Mizoram Power
		12060	Comprehensive Award Scheme for Power Sector
		12061	Energy Conservation
		12062	APDRP (Power)
		12063	Assistance for Capacity Building (Power)
			Non-plan
		81001	Direction and Administration
		80881	Research and Development
		80882	Education and Training
		81014	Assistance to Autonomous Bodies (11)
		81049	Investments in Public Sector and Other Undertakings
		81060	Investigation
		80900	Other Expenditure
Notes:			
(1)	Each Power Project/ Transmission and Distribution Project will be a separate scheme		
(2)	It will be divided into 'Sale of Power' and 'Other Receipts', of which the latter will include receipts under the 'Electricity (Supply) Act'.		
(3)	The Sub-scheme Heads under This scheme head 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'.		
(4)	The Sub-scheme Heads under This scheme head will be (i) Head Works (ii) Hydro-Electric Installation, (iii) Transmission.		
(5)	The Sub-scheme Heads under This scheme head 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'.		
(6)	The Sub-scheme Heads will be 'Power House', 'Power Plant', 'Ancillary Works' and 'Transmission and Distribution'.		
(7)	This Sub-major Head is intended to record common "Transmission and Distribution Schemes", if any, which cater to Hydro, Thermal or Diesel schemes, and cannot be identified with the particular type of generation system.		
(8)	It will include Receipts from schemes such as the 'Load dispatching Stations', which cannot be identified with any other Sub-major Head.		
(9)	The expenditure on the scheme such as the "Load Dispatching Station" will appear with suitable Sub-scheme Heads. However, the expenditure of non-scheme nature such as that on "Load Dispatching Institute" will be recorded under the Major Head "4116-Major Irrigation", "4117-Medium Irrigation" and "4401-Power" as the		

	case may be.
(10)	This scheme head will include (i) interest subsidy to NTPC (AG & SP) and (ii) interest subsidy to National Electricity Fund under separate sub-scheme heads.
(11)	Recoveries of overpayments of Assistance to Electricity Boards shall be adjusted under distinct Sub-scheme head "Deduct-Recoveries of overpayments of Assistance" below this Major Head.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4402	Rural Electrification		Receipts
			Each Power Project will a scheme (1)
		00900	Other Receipts
			Plan
		11057	Subsidy for Rural Electrification
			Non-plan
		81001	Direction and Administration
		80883	Machinery and Equipment
		81049	Investment in Public Sector and other undertakings
		82052	Purchase of Power
		81060	Investigation
		80899	Suspense
		80900	Other Expenditure
Notes:			
(1)	It will be divided into the Sub-scheme Heads 'Sale of Power' and 'Other Receipts', of which the latter will include receipts under the 'Electricity (Supply) Act'.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4403	Petroleum		
01	Exploration and Production of Crude Oil and Gas		Receipts
		00383	Receipts from Petroleum concession Fees and Royalties
		00384	Receipts from Licence Fee and Mining Lease Rent (1)
		00385	Receipts from Production Level Payment (2)
		00386	Receipts from Profit on Petroleum (3)
		00387	Receipts from Royalties(4)
		00388	Receipts from Commercial Discovery Bonus (2)
		00389	Receipts from Cess on indigenous Crude Oil
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration
		80389	Payment of net proceeds of Cess on Indigenous Crude to Oil Industry Development Board
		80882	Education and Training
		80881	Research and Development
		81049	Investments in Public Sector and other Undertakings
		82064	Assistance for Oil and Gas Exploration
		82065	Off-Shore oil Development and Production
		82066	On-shore oil Development and Production
		82067	Gas Development and Production
		80900	Other Expenditure
02	Refining and Marketing of Oil and Gas		Receipts
		00390	Receipts under the Petroleum Act (5)
		00391	Receipts from contribution towards Redemption/ Servicing of Petroleum Bonds
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration

		81049	Investments in Public Sector and other Undertakings
		82068	Refining of Oil
		82069	Marketing of Oil
		82070	Marketing of Gas
		80900	Other Expenditure
80	General		
			Non-plan
		81001	Direction and Administration
		81057	Subsidy to Oil Marketing Companies
		82071	Payment to Oil Companies in settlement of their claims under Administered Pricing
		82072	Payment to Oil Marketing Companies as compensation for under-recoveries in their domestic LPG and Kerosene (PDS) operations
		80900	Other Expenditure
Note:			
(1)	The Sub-scheme Heads named "(i) Receipts from Licence Fee on oil fields", and "(ii) Receipts from Mining Lease Rent on oil fields taken on lease from the Government for exploration of oil" may be opened under this scheme.		
(2)	A Sub-scheme head named "Receipt from Production Sharing Contracts under Coal Bed Methane Policy" may be opened under these schemes.		
(3)	A Sub-scheme head named "Receipt on account of Government share of Profit Petroleum on production under production Sharing Contracts from discovered fields and exploration block" may be opened under this scheme.		
(4)	A Sub-scheme head named "Receipts from Joint Venture Companies under Petroleum Act on production of Oil" may be opened under this scheme.		
(5)	This scheme head will be divided into the Sub-scheme Heads "Collection by District Authorities" and "Other Collections".		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4404	Coal and Lignite		Receipts
		00392	Receipts from Coal concession Fees and Royalties
		00900	Other Receipts
			Plan
		12073	Research and Development
		12074	Regional Exploration
		12075	Detailed Drilling
		12076	Environmental Measure and Subsidence Control
		12077	Conservation and Safety in Coal Mines
		12078	Development of Transportation Infrastructure in Coalfield Area
		12073	Information Technology
			Non-plan
		81001	Direction and Administration (1)
		80882	Education and Training
		80881	Research and Development
		81026	Assistance to Non-government Institutions
		81049	Investments in Public Sector and other Undertakings
		80900	Other Expenditure
Notes:			
(1)	This scheme head will include payments to Coal Board against 'Collection of Cess on Coal and Coak' under a distinct Sub-scheme head. This will also include expenditure of Coal Controller and his establishment, subsidies for transport of coal, expenditure on schemes for guarantee of advances to collieries etc.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4405	New and Renewable Energy		Receipts
		00393	Receipts from Bio-Energy
		00394	Receipts from Solar Energy
		00395	Receipts from Wind Energy
		00900	Other Receipts
			Plan
		10881	Research and Development
		11055	International Cooperation
		11006	Assistance to State Governments
		12079	Grid Interactive Renewable Power
		12080	Off Grid DRPS
		12081	Renewable Energy for Rural Applications for Remote Villages
		12082	Renewable Energy for Rural Applications for all Villages
		12083	Solar Thermal Systems Water Heating
		12084	Demonstration of Solar Thermal SPV Systems and other activities
		12085	Information Publicity and Extension
		12086	Support to Public Enterprise and Industry
		12087	Externally Aided Projects of New and Renewable Energy
		12088	Spillover Liabilities of 10th Plan Programmes IREP and SNA NE Schemes
			Non-plan
		80881	Research, Design & Development in Renewable Energy
		82079	Grid Interactive and Distributed Renewable Power
		82082	Renewable Energy for Rural Applications
		82089	New and Renewable Programme and Applications
		82090	Renewable Energy for Urban, Industrial & Commercial Applications
		82091	Supporting Programmes of New and Renewable Energy
		80900	Other expenditure

45- Industry and Minerals

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4501	Micro, Small and Medium Industries (1)		Receipts
		00396	Receipts from Industrial Estates (2)
		00397	Receipts from Small Scale Industries
		00398	Receipts from Handloom Industries
		00399	Receipts from Handicrafts Industries
		00400	Receipts from Khadi and Village Industries
		00401	Receipts from Coir Industries
		00402	Receipts from Sericulture Industries
		00403	Receipts from Power Loom Industries
		00404	Receipts from Other Village Industries
		00900	Other Receipts
			Plan
		10881	Research & Development (Handicrafts)
		11055	International Cooperation
		11014	Assistance to Autonomous Bodies
		11018	Assistance to Training Institutions
		11058	Interest Subsidy to Khadi and Village Industries
		12092	Quality of Technology Support Institutions and Programme
		12093	Promotional Services Institutions and Programme Revenue
		12094	MSME Clusters Development Programme and MSME Growth Poles
		12095	Credit Support Programme
		12096	MDA Programme
		12097	Upgradation of Database (Central Govt.)
		12098	Surveys Studies and Policy Research
		12099	Rajiv Gandhi Udyami Mitra Yojana
		12100	Assistance to Khadi Industries including Marketing Development Assistance for Khadi
		12101	Assistance to Khadi Industries (S&T)
		12102	Assistance to Village Industries

		12103	Prime Minister Employment Generation Programme
		12104	Scheme for enhancing Productivity and Competitiveness of Khadi Industries and Artisans
		12105	Strengthening of Infrastructure of Existing Weak Khadi Insititutions and Assistance for Marketing Infrastructure.
		12106	Rejuvenation Modernisation and Technology upgradation of Coir Industry
		12107	Scheme of Fund for Regeneration of Traditional Industries
		12108	Sericulture Grants towards Administrative Expenses 1.(R&D),(Training & Initiative) 2. Seed Organization & HRD 3. Quality Certificate System
		12109	Mega Clusters Textiles
		12110	Khadi Reforms & Development Programme (ADB Assistance)
		12111	Diversified Handloom Development Scheme
		12112	Handloom Weaver Comprehensive Welfare Scheme
		12113	Milgate Price Scheme
		12114	Design & Technical Development
		12115	Baba Saheb Ambedkar Hastshilpa Vikas Yojana
		12116	Integrated Artisans Comprehensive Welfare Scheme
		12117	Infrastructure Projects of Micro, Small and Medium Industries
		12118	Integrated Wool Improvement & Development Programme
		12119	Marketing and Export Promotion Scheme
		12120	Integrated Handloom Development Scheme
		12121	Catalytic Development Programme
		12122	Special Scheme recommended for PM Task Force on MSME (new initiatives)
		12123	Marketing Support and Services
		12124	Integrated Power Loom Cluster
			Non-plan
		81001	Direction and Administration (3)

		80882	Education and Training (3)
		80881	Research and Development (3)
		80396	Industrial Estates (4)
		80397	Small Scale Industries
		80398	Handloom Industries
		80399	Handicraft Industries
		80400	Khadi and Village Industries
		80401	Coir Industries
		80402	Sericulture Industries
		80403	Powerloom Industries
		80404	Other Village Industries
		82125	Monitoring and Evaluation
		82126	Composite village and Small Industries and Co-operatives
		82127	Employment Scheme for Unemployed Educated Youths
		82128	Quality of Technology Support Institution & Programme.
		80900	Other Expenditure
Notes:			
(1) (a)	Each departmental commercial undertaking will appear as scheme under this Major Head with the following standard Sub-scheme Heads:-		
(i)	Management		
(ii)	Operation and maintenance		
(iii)	Renewals and replacements		
(iv)	Buildings		
(v)	Machinery and Equipment		
(vi)	Other expenditure (to record interest on capital and contribution to funds etc.)		
(b)	Co-operation for specific industry will be booked under a separate Sub-scheme head e.g. Handloom Co-operatives, Sericulture Co-operatives etc		
(2)	This scheme 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 schemes under this Major Head.		
(3)	These schemes will be operated as Sub-scheme Heads under various Industries when expenditure on them is solely for such industries e.g. Handloom, Handicrafts, Coir etc.		
(4)	This scheme head will record expenditure on the management and maintenance of Industrial Estates. There will be a distinct Sub-scheme head for each Industrial Estate. The expenditure on Government Units in the Industrial Estates will, however, be recorded under the relevant schemes under this Major Head.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4502	Iron and Steel Industries (1) (2)		
01	Mining		Receipts
		00405	Receipts from Mining (3)
		00900	Other Receipts
			Non-plan
		80881	Research and Development
		81049	Investments in Public Sector and other Undertakings
		80900	Other Expenditure
02	Manufacture		Receipts
		00406	Receipts from Manufacture (4)
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration
		80881	Research and Development
		81049	Investments in Public Sector and other Undertakings
		80900	Other Expenditure
Notes:			
(1)	Each departmental commercial undertaking will appear as scheme under this Major Head with the following standard Sub-scheme Heads:-		
(i)	Management		
(ii)	Operation and Maintenance		
(iii)	Renewals and Replacements		
(iv)	Buildings		
(v)	Machinery and Equipment		
(vi)	Suspense		
(vi)	Other Expenditure		
(2)	The schemes under this Major Head will include expenditure on regulation and development of the Industries.		
(3)	The following Sub-scheme Heads may be opened under this scheme:-		
(i)	Licence Fees		
(ii)	Services and Service Fees		
(iii)	Fines, Penalties etc.		
(iv)	Other Receipts		
(4)	The following Sub-scheme Heads may be opened under this scheme:-		
(i)	Receipts from Price Control of Iron and Steel		
(ii)	Services and Service Fees		
(iii)	Fines, Penalties etc.		
(iv)	Other Receipts		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4503	Cement and Non-Metallic Mineral Industries (1)		Receipts
		00407	Receipts from Cement Industries
		00900	Other Receipts
			Plan
		12129	Additions Modifications and Replacements
			Non-plan
		80881	Research and Development
		81049	Investments in Public Sector and other undertakings
		80407	Cement Industries
		82130	Other Non-metallic and Mineral Industries
Notes:			
(1)	The schemes under this Major Head will include expenditure on regulation and development of the Industries.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4504	Fertilizer Industries (1)		Receipts
		00408	Receipts from Fertilizer Industries
		00881	Receipts from Research and Development
		00900	Other Receipts
			Plan
		11049	Investments in Public Sector and other Undertakings
		11050	Investments in Cooperatives
		11052	Investments for JVS Abroad
		10898	Miscellaneous Schemes
			Non-plan
		80881	Research and Development
		81049	Investments in Public Sector and other Undertakings
		81057	Fertilizer Subsidy
		82131	Issue of Special Bonds to Fertilizers Companies as compensation towards Fertilizer subsidy
		80900	Other Expenditure
Notes:			
(1)	Each departmental commercial undertaking will appear as scheme under this Major Head with the following standard Sub-scheme Heads:-		
(i)	Management		
(ii)	Operation and Maintenance		
(iii)	Renewals and Replacements		
(iv)	Buildings		
(v)	Machinery and Equipment		
(vi)	Suspense		
(vi)	Other Expenditure		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4505	Petro-Chemical Industries		Receipts
		00409	Receipts from Petro-chemical Industries
		00900	Other Receipts
			Plan
		11049	Investments in Public Sector and other Undertakings
		12132	New Schemes of CIPET
			Non-plan
		81001	Direction and Administration
		80881	Research and Development
		81049	Investments in Public Sector and other Undertakings
		80900	Other Expenditure

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4506	Other Chemical Industries (1)		Receipts
		00410	Receipts from Chemicals and Pesticides Industries
		00900	Other Receipts
			Plan
		11001	Direction and Administration-IT (Secretariat)
		12133	Chemical Promotion and Development Scheme
		12134	Chemical Weapons Convention
		11049	Investments in Public Sector and other undertaking
			Non-plan
		80410	Chemicals and Pesticides Industries
		80881	Research and Development
		81049	Investments in Public Sector and other Undertakings
		80900	Other Expenditure
Notes:			
(1)	Each departmental commercial undertaking will appear as scheme under this Major Head with the following standard Sub-scheme Heads:-		
(i)	Management		
(ii)	Operation and Maintenance		
(iii)	Renewals and Replacements		
(iv)	Buildings		
(v)	Machinery and Equipment		
(vi)	Suspense		
(vi)	Other Expenditure		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4507	Pharmaceutical Industries (1)		Receipts
		00411	Receipts from Drugs and Pharmaceutical Industries
		00900	Other Receipts
			Plan
		11049	Investments in Public Sector and other undertaking
		12135	Strengthening of NPPA
		12136	Creation of IPR Facilitation Center at Pharmaexcil
		12137	Pharma Promotion and Development Scheme
			Non-plan
		80411	Drugs and Pharmaceuticals Industries
		80881	Research and Development
		81049	Investments in Public Sector and other Undertakings
		80900	Other Expenditure
Notes:			
(1)	Each departmental commercial undertaking will appear as scheme under this Major Head with the following standard Sub-scheme Heads:-		
(i)	Management		
(ii)	Operation and Maintenance		
(iii)	Renewals and Replacements		
(iv)	Buildings		
(v)	Machinery and Equipment		
(vi)	Suspense		
(vi)	Other Expenditure		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4508	Engineering Industries (1)		Receipts
01	Electrical Engineering Industries	00412	Receipts from Electrical Engineering Industries
			Non-plan
		80881	Research and Development
		81049	Investments in Public Sector and other Undertakings
		80900	Other Expenditure
02	Other Industrial Machinery Industries		Receipts
		00413	Receipts from Other Industrial Machinery Industries
			Non-plan
		80881	Research and Development
		81049	Investments in Public Sector and other Undertakings
		80900	Other Expenditure
03	Transport Equipment Industries		Receipts
		00414	Receipts from Transport Equipment Industries
			Plan
		12138	National Automotive Testing and Research and Development Infrastructure Project
			Non-plan
		80881	Research and Development
		81049	Investments in Public Sector and other Undertakings
		80900	Other Expenditure
04	Ship Building Industries		Non-plan
		80881	Research and Development
		81049	Investments in Public Sector and other Undertakings
		80900	Other Expenditure
05	Air Craft Industries		Non-plan
		80881	Research and Development
		81049	Investments in Public Sector and other Undertakings
		80900	Other Expenditure

60	Other Engineering Industries		Receipts
		00415	Receipts from Other Engineering Industries
			Plan
		11001	Direction and Administration- Modernisation of offices IT
		11049	Investments in Public Sector and other Undertakings
		12139	FCRI and Schemes towards Promotional Measures
		12140	Capital Goods Scheme on Competitiveness
			Non-plan
		80881	Research and Development
		81049	Investments in Public Sector and other Undertakings
		80900	Other Expenditure
Notes:			
(1)	Each departmental commercial undertaking will appear as scheme under this Major Head with the following standard Sub-scheme Heads:-		
(i)	Management		
(ii)	Operation and Maintenance		
(iii)	Renewals and Replacements		
(iv)	Buildings		
(v)	Machinery and Equipment		
(vi)	Suspense		
(vi)	Other Expenditure		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4509	Telecommunication and Electronic Industries (1)		Receipts
01	Telecommunications	00416	Receipts from Telecommunication Industries
		00900	Other Receipts
			Plan
		12141	Components and Material Development Programme
			Non-Plan
		80881	Research and Development
		81040	Loans to Public Sector and other Undertakings
		81049	Investments in Public Sector and other Undertakings
		81057	Subsidy to Telecommunication Industries
		81058	Interest subsidy to Telecommunication Industries
		81195	Write off of losses
		81319	Waiver of interest to Telecommunication Industries
		80900	Other Expenditure
02	Electronics		Receipts
		00417	Receipts from Electronics Industries
		00900	Other Receipts
			Plan
		10884	Construction of HQrs. Building (Information & Technology)
		12142	Sameer
		12143	Microelectronics and Nanotech Development Programme
		12144	Convergence Comm and Strategic Electronics
		12145	Electronics in Health and Telemedicine
		12146	Technology Development for Indian Languages
		12147	IT for Masses (Gender, SC/ ST)
		12148	Media Lab Asia
		12149	Standardization Testing and Quality Certification
		12150	Software Technology Parks of India and Electronic Hardware Technology

			Park
		12151	Cyber Security (including CERT-In, IT Act)
		12152	Education and Research Network
		12153	Promotion of Electronics / IT Hardware Manufacturing
		12154	Electronic Governance
		12155	Manpower Development (including Skill Development in IT)
		12156	Facilitation of setting up of Integrated Townships
		12157	National Knowledge Network
			Non-Plan
		80881	Research and Development
		81049	Investments in Public Sector and other Undertakings
		80900	Other Expenditure
Notes:			
(1)	Each departmental commercial undertaking will appear as scheme under this Major Head with the following standard Sub-scheme Heads:-		
(i)	Management		
(ii)	Operation and Maintenance		
(iii)	Renewals and Replacements		
(iv)	Buildings		
(v)	Machinery and Equipment		
(vi)	Suspense		
(vi)	Other Expenditure		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4510	Consumer Industries (1)		
1	Leather		Receipts
		00418	Receipts from Leather Industries
			Plan
		12158	Indian Leather Development Programme
			Non-plan
		80881	Research and Development
		81049	Investments in Public Sector and other Undertakings
		80900	Other Expenditure
2	Sugar		Receipts
		00419	Receipts from Sugar Industries
			Non-plan
		80881	Research and Development
		81049	Investments in Public Sector and other Undertakings
		80900	Other Expenditure
3	Paper and Newsprint		Receipts
		00420	Receipts from Paper and Newsprint Industries
			Plan
		12159	Technology Upgradation Fund Scheme for Paper Sector
			Non-plan
		80881	Research and Development
		81049	Investments in Public Sector and other Undertakings
		80900	Other Expenditure
60	Other Consumer Industries (2)		Receipts
		00421	Receipts from Other Consumer Industries
			Non-plan
		82160	Edible Oils
		82161	Foods and Beverages
		82162	Distilleries
		82163	Soap
		82164	Plastics
		82165	Toilet Preparation
		82166	Photo Films

		82167	Salt
		82168	Other Industries
Notes:			
(1)	Each departmental commercial undertaking will appear as scheme under this Major Head with the following standard Sub-scheme Heads:-		
(i)	Management		
(ii)	Operation and Maintenance		
(iii)	Renewals and Replacements		
(iv)	Buildings		
(v)	Machinery and Equipment		
(vi)	Suspense		
(vi)	Other Expenditure		
(2)	The schemes pertaining to industries below Sub-major Head “60- Other Consumer Industries” viz. Research and Development, Investments in Public Sector and other undertakings etc. may be opened as Sub-scheme Heads under the relevant Head.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4511	Textiles and Jute Industries		Receipts
		00422	Receipts from Textile Industries
		00423	Receipts from Jute Industries
			Plan
		10881	Research and Development including TRAS
		12169	Technology Upgradation Fund TUFS
		12170	Scheme for Integrated Textile Park
		12171	Setting Up of Fashion Hub
		12172	Human Resources Development Textiles
		12173	Technical Textiles
		12174	Market Development & Product Diversification Scheme
		12175	Common Compliance Code
		12176	Foreign Investment Promotion Scheme
			Non-plan
		80881	Research and Development
		81049	Investments in Public Sector and other Undertakings
		80423	Jute Industries
		80900	Other Expenditure

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4512	Food Processing Industries		Receipts
		00900	Other Receipts
			Plan
		12177	Scheme for Infrastructure Development FPI
		12178	Scheme for Technology Upgradation/Establishment/ Modernization of Food Processing Industries
		12179	Scheme for upgradation of quality of Street Food
		12180	Scheme for Quality Assurance, Codex Standards Research and Development & other promotional activities
		12181	Scheme for Human Resource Development FPI
		12182	Scheme for strengthening of Institutions including NIFTEM
			Non-plan
		81022	Assistance to Public Sector and Other Undertakings
		81049	Investment in Public Sector and Other Undertakings
		82183	Food Processing
		82184	Meat Processing

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4513	Atomic Energy Industries (1)		
01	Heavy Water Plant (2)		Receipts
		00424	Receipts from Heavy Water Plant
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration
		80424	Heavy Water Production (3)
		82185	Feed Stock Materials
		82186	Improvements/ Modifications in Heavy Water Plant
		82187	Housing Colonies for Heavy Water Plants
		80900	Other Expenditure
02	Atomic Mineral Development		Receipts
		00425	Receipts from Atomic Mineral Development
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration
		80425	Atomic Mineral Development
		80900	Other Expenditure
60	Other Atomic Energy Industries		Receipts
		00426	Receipts from Thorium Extraction
		00427	Receipts from Waste Treatment
		00428	Receipts from Nuclear Fuel Complex
		00429	Receipts from Fuel Reprocessing
		00430	Receipts from Rare Earth
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration
		80426	Thorium Extraction
		80427	Waste Treatment Facilities
		81049	Investments in Public Sector and other Undertakings
		80428	Nuclear Fuel Complex
		80429	Fuel Reprocessing
		80430	Rare Earth Development
		82188	Radiation
		82189	Centre for Advanced Technology

		82190	Isotopes
		82191	Atomic Fuels
		82192	Fabrication of Equipment
		82193	Common Facilities
		80900	Other Expenditure
Notes:			
(1)	Each departmental commercial undertaking will appear as scheme under this Major Head with the following standard Sub-scheme Heads:-		
(i)	Management		
(ii)	Operation and Maintenance		
(iii)	Renewals and Replacements		
(iv)	Buildings		
(v)	Machinery and Equipment		
(vi)	Suspense		
(vi)	Other Expenditure		
(2)	Each Heavy Water Plant will be a scheme and will record only the cost of installation of Heavy Water Plant.		
(3)	This will record only the operational expenses of the Heavy Water Plants on gross basis and the cost of the finished product at pre-determined rates will be deducted to arrive at the net operational cost.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4514	Geological Survey		Receipts
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration (1)
		80882	Education and Training
		80881	Research and Development
		81060	Investigation
		81049	Investments in Public Sector and other Undertakings
		82194	Survey and Mapping
		82195	Mineral Exploration
		82196	Other Explorations
		80900	Other Expenditure
Notes:			
(1)	This will include expenditure on the administration of Section 16 of the Mines and Minerals Regulation Act.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4515	Development of Mines		Receipts
		00431	Receipts from Mineral Concession Fees, Rents and Royalties
		00432	Receipts under the Carbide of Calcium Rules (1)
		00900	Other Receipts
			Plan
		11049	Investments in Public Sector and other undertaking
		12197	Science and Technology of Mines
			Non-plan
		81001	Direction and Administration (2)
		80882	Education and Training
		80881	Research and Development
		81022	Assistance to Public Sector and other undertakings for Mineral Exploration
		81049	Investments in Public Sector and other Undertakings
		82194	Survey and Mapping
		82195	Mineral Exploration
		80900	Other Expenditure (3)
Notes:			
(1)	This scheme head is divided into the Sub-scheme Heads 'Collections by District Authorities' and 'Other Collections'.		
(2)	This will include expenditure on the administration of Section 16 of the Mines and Minerals Regulation Act.		
(3)	This scheme head will record miscellaneous expenditure which cannot be allocated to any other scheme, such as payment to Railways on account of freight concession.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4516	Other Industries		
01	Opium and alkaloid Industries		Receipts
		00433	Receipts from Ghazipur Opium Factory
		00434	Receipts from Neemuch Opium Factory
		00435	Receipts from Ghazipur Alkaloid Works
		00436	Receipts from Neemuch Alkaloid Works
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration
		80433	Ghazipur Opium Factory (1)
		80434	Neemuch Opium factory (1)
		80435	Ghazipur Alkaloid Works (2)
		80436	Neemuch Alkaloid works (2)
60	Other Industries		Receipts
		00001	Receipts from Fees, Fines and Forfeitures
		00002	Receipts from Services and Service Fees
		00437	Receipts from each Departmental Commercial Undertaking (Name of undertaking)
		00557	Receipts from Licence fees
		00900	Other Receipts
			Plan
		11049	Investments in Public Sector and other Undertakings (3)
			Non-plan
		81001	Direction and Administration
		80881	Research and Development
		81022	Assistance to Public Sector and Other Undertakings
		81049	Investments in Public Sector and other Undertakings (3)
		80900	Other Expenditure
Notes:			
(1)	These schemes will have the following Sub-scheme Heads: -		
	Working Expenses-		
(i)	Management		
(ii)	Purchase of Opium		

(iii)	Repairs and Maintenance
(iv)	Buildings
(v)	Machinery and Equipment
(vi)	Suspense
(vii)	Transfer to Depreciation Reserve Fund
(viii)	Other Expenditure
(ix)	Deduct-Value of Opium transferred to Alkaloid Works
	The Sub-scheme head "Other Expenditure" will include pensions / gratuities and interest on capital and contributions to Funds.
	The Sub-scheme head "Management" will include proportionate expenditure of Bureau of Narcotics recorded under the the Major Head "1509-Other Administrative Services".
(2)	These schemes will have the following Sub-scheme Heads:-
	Working expenses-
(i)	Management
(ii)	Value of Opium transferred from Opium Factories
(iii)	Buildings
(iv)	Repairs and Maintenance
(v)	Machinery and Equipment
(vi)	Transfer to Depreciation Reserve Fund
(vii)	Other expenditure
	The Sub-scheme head "Other Expenditure" will include pensions / gratuities and interest on capital.
	The Sub-scheme head "Management" will include proportionate expenditure of Bureau of Narcotics recorded under the Major Head "1509-Other Administrative Services".
(3)	This scheme head will record investments in industries which cannot be accommodated under any other Major Head in `Industries' sector, such as National Building Construction Corporation of India Ltd. Etc.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4517	Other Outlays on Industrial Development		
			Receipts
		00900	Other Receipts
			Plan
		10881	Research and Development Consultancies
		11057	Transport Subsidy Scheme
		12198	Industrial Infrastructure Upgradation Scheme
		12199	National Manufacturing Competitiveness Council
		12200	Scheme for Investment Promotion
		12201	Counseling Retraining and Redeployment
		12202	Project based support to Autonomous Institutions
		12203	Industrial Parks for Labour Intensive Industries
		22204	Package for Special Category States (other than North East)
		22205	NEIIPP, 2007
			Non-plan
		81001	Direction and Administration
		80881	Research and Development
		80882	Education and Training
		81057	Subsidies
		82206	Standarisation and Quality Control
		82207	Industrial Productivity
		82208	Tariff and Price Regulation
		80900	Other Expenditure

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4518	Industrial Financial Institutions		Receipts
		00438	Receipts from Financial Institutions
		00900	Other Receipts
			Plan
		11049	Investments in Public Sector and other undertaking
			Non-plan
		81024	Assistance to Industrial Financial Institutions
		82209	Payment to Development Bank out of the Research and Development Cess
		82210	Loans to Stressed Asset Stabilisation Fund of Industrial Development Bank of India
		80900	Other Expenditure

46- Transport			
	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4601	Indian Railways-Policy Formulation, Direction, Research and Other Miscellaneous Organisation (1)		Non-plan
		82211	Research, Designs and Standards Organisation
		82212	Surveys of Railway Lines (2)
		82213	Railway Board (1)
		82214	Miscellaneous Establishments (2)
		82215	Statutory Audit including Pensionary Charges etc.(2)
		82216	Payments to Worked Lines (3)
		82217	Subsidised Companies (4)
		82218	Appropriation to Special Railway Safety Fund
		82219	Appropriation of surcharge on Mumbai Suburban Passenger Fare to 'Loan Repayment Reserve Fund'
		80899	Suspense-Miscellaneous Advances (5)
		80898	Miscellaneous Expenses (1)(2)
		80924	Deduct-Amount met from Railway Pension Fund(2)
Notes:			
(1)	Further sub-division into Sub-scheme Heads is available in APP IV to Indian Railways code for the Accounts Department.		
(2)	These will be divided into the Sub-scheme Heads (i) Commercial Lines and (ii) Strategic Lines.		
(3)	This scheme head will be divided into the following Sub-scheme Heads:-		
(i)	Net earnings paid to worked lines		
(ii)	Subsidy and Rebate		
(iii)	Miscellaneous Payments		
(4)	There will be a Sub-scheme head for each Railway System along with each Railway Line under This scheme head and will record payments of subsidy to Branch lines worked by the owning companies themselves and charges for land separately.		
(5)	This scheme 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 from 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.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4602	Indian Railways-Commercial Lines		
01	Coaching Earnings		Receipts
		00439	Receipts from Passengers
		00440	Receipts from Special Trains and Reserved Carriages
		00441	Receipts from Luggage
		00442	Receipts from Parcels
		00443	Receipts from Other Coaching Traffic
		00444	Receipts from Transport of Post Office Mails
		00898	Miscellaneous Coaching Receipts
		00901	Deduct-Refunds
02	Goods Earnings		Receipts
		00445	Receipts from Fuel
		00446	Receipts from General Merchandise
		00447	Receipts from Military Traffic
		00448	Receipts from Live Stock
		00449	Receipts from Railway materials other than Coal and Coke
		00450	Gross Earnings from Road Services
		00898	Miscellaneous Goods Earnings
		00901	Deduct-Refunds
03	Sundry Other Earnings		Receipts
		00451	Receipts from Rents and Tolls
		00452	Electric Telegraph Earnings
		00453	Receipts from Catering Department
		00454	Over Head Charges and profits recovered on work done for outside parties and or sales of stores
		00455	Sale proceeds of unclaimed and damaged goods
		00456	Sale proceeds of Grass and Trees on the Line
		00457	Sale proceeds of unserviceable revenue scrap (not creditable to DRF, DF, DLW(R) or Suspense)
		00898	Miscellaneous Receipts
		00901	Deduct-Refunds

04	General Superintendence and Services		Non-plan
		82220	General Management including General Management Services
		82221	Financial Management
		82222	Personnel Management
		82223	Materials Management
		82224	Way and Works Management
		82225	Rolling Stock Management
		82226	Electrical Management
		82227	Signal and Telecommunication Management
		82228	Traffic Management
05	Repairs and Maintenance of Permanent Way and Works		Non-plan
		81002	Repairs and Maintenance - Other
		82229	Establishment in Offices
		82230	Maintenance of Permanent Way
		82231	Maintenance of Bridge Work and Tunnels including Over and Under Bridges
		82232	Maintenance of Service Buildings (other than Staff Quarters and Welfare Buildings)
		82233	Water Supply, Sanitation and Roads (Other than Staff Quarters and Welfare Buildings)
		82234	Special repairs pertaining to Breaches, Accidents including Special Revenue Work
		82235	Credits or Recoveries
06	Repairs and Maintenance of Motive Powers		Non-plan
		82229	Establishment in Offices
		82236	Steam Locomotives
		82237	Diesel Locomotives
		82238	Electric Locomotives
		82239	Rail Cars, Ferry Steamers and other Maintenance Expenses
		82235	Credits or Recoveries
07	Repairs and Maintenance of Carriages and Wagons		Non-plan
		81002	Repairs and Maintenances-Miscellaneous

		82229	Establishment in offices
		82240	Carriages
		82241	Wagons
		82242	Electric Multiple Unit /Mainline Electrical Multiple Unit Services
		82243	Electrical General Services-Train Lighting, Fans and Air Conditioning
		82244	Diesel Multiple Unit Coaches
		82235	Credits or Recoveries
08	Repairs and Maintenance of Plant and Equipment		Non-plan
		82229	Establishment in offices
		82245	Plant and Equipment-Way and Works
		82246	Plant and Equipment - Mechanical
		82247	Plant and Equipment-Electrical
		82248	Plant and Equipment-Signalling
		82249	Plant and Equipment- Telecommunication
		82250	Rental to P and T for Signalling and Telecommunication circuits
		82251	Other Plant & Equipment-General and Traffic Departments
		82235	Credits or Recoveries
09	Operating Expenses- Rolling Stock and Equipment		Non-plan
		82236	Steam Locomotives
		82237	Diesel Locomotives
		82238	Electric Locomotives
		82240	Carriages
		82241	Wagons
		82242	Electrical Multiple Unit/Mainline Electrical Multiple Services
		82252	Traction (other than rolling stock) and General Electrical Services
		82253	Signalling and Telecommunication
		82254	Ferry Services and Rail Cars
		82235	Credits or Recoveries
10	Operating Expenses- Traffic		Non-plan
		82229	Establishment in Offices
		82255	Station Operations
		82256	Yard Operations
		82257	Transshipment and Repacking

			Operations
		82258	Trains Operations
		82259	Safety
		80898	Miscellaneous Expenses
		82235	Credits or Recoveries
11	Operating Expenses- Fuel		Non-plan
		82260	Steam Traction
		82261	Diesel Traction
		82262	Electric Traction
		82235	Credits or Recoveries
12	Staff Welfare and Amenities		Non-plan
		81002	Repairs and Maintenances - Residential and Welfare Buildings
		82263	Canteen and Other Staff Amenities
		82264	Educational Facilities
		82265	Medical Services
		82266	Health and Welfare Services
		80898	Miscellaneous Expenses
		82235	Credits or Recoveries
13	Provident Fund, Pension and Other Retirement Benefits		Non-plan
		81166	Superannuation and Retiring Pension
		81167	Commuted Value of Pension
		81169	Death-cum-Retirement Gratuity
		81170	Family Pension
		81178	Leave Encashment Benefits (1)
		81182	Other Pensions / Allowances/ Expenses
		82267	Ex-gratia Pension
		82268	Gratuities, Special Contribution to Provident Fund and Contribution to provident Fund
		82235	Credits or Recoveries
14	Appropriation of Funds		Non-plan
		82269	Appropriation to Depreciation Reserve Fund
		82270	Appropriation to Pension Fund
15	Government Contribution for Defined Contribution Pension Scheme	81180	Government Contribution for Defined Contribution Pension Scheme

16	Capital bearing dividend Liability		Non-plan
		82271	Manufacturing Suspense
		82272	Rolling Stock
		82273	Track Renewals
		82274	Bridge Works
		82275	Taking over of Line Wires from Department of Telecommunications
		82276	Electrification Projects
		82277	Other Electrical Works
		82278	Plant and Machinery
		82279	Workshops including Production Units
		82280	Staff quarters
		82281	Amenities for Staff
		82282	Passenger Amenities
		82283	Other Railway User's Amenities
		82284	Investment in Government Commercial Undertakings – Road Services
		82285	Signalling and Telecommunication Works
		82286	Other Specified Works
		82287	Computerisation
		82288	Railway Research
		82289	New Lines (construction)
		82290	Purchase of New Lines
		82291	Restoration of Dismantled Lines
		82292	Traffic Facilities – Yard Remodelling and Others
		82293	Road Safety Works – Conversion of Unmanned Level Crossing into Manned Level Crossings
		82294	Road Safety Works – Conversion of Level Crossing into road over Bridges / Road under Bridge
		82295	Guage Conversion
		82296	Doubling
		81049	Investment in Public Sector and other Undertakings
		81053	Investment in Non-Government Undertaking including JVs/ SPVs
		80898	Miscellaneous Advances
		80899	Suspense - Stores
		80925	Deduct – Credit including Receipt on Capital Account

		80926	Deduct – Amount met from Railway Depreciation Reserve Fund
		80927	Deduct- Amount met from Railway Development Fund
		80928	Deduct – Amount met from Railway Pension Fund
		80929	Deduct- Amount transferred to Major Head “4604-Open Line Works” from which the expenditure is met
		80930	Deduct – Amount met from Railway Capital Fund
		80931	Deduct – Amount met from Railway Safety Fund
		80932	Deduct- amount met from Special Railway Safety Fund.
17	Capital Free of Dividend Liability		Non-plan
		82297	Metro Transport Project
		82298	New Lines (Construction)
70	Miscellaneous(2)		Receipts
		00458	Receipts from subsidy from General Revenues towards Dividend Relief and other concessions (3)
		00459	Receipts from Government share of Surplus Profits from subsidised Companies (4)
		00460	Receipts from sale of Land-Subsidised Companies (5)
		00461	Receipts from Railway Recruitment Board
		00462	Receipts from Safety Surcharge (towards Special Railway Safety Fund)
		00463	Receipts from Surcharge on Mumbai Suburban Passenger Fares
		00898	Miscellaneous Receipts (6)
			Non-plan
		81068	Entertainment Expenses
		82299	Catering
		82300	Compensation Claims
		82301	Workmen's and other Compensation Claims
		82302	Security
		82303	Cost of Training of staff
		80900	Other Expenditure

		82235	Credits or Recoveries
79	Suspense		Receipts
		00464	Traffic Account
		00465	Demands Recoverable
		00466	Other Railways
			Non-plan
		80465	Demands Payable
		80898	Miscellaneous Advances
		82235	Credits or Recoveries
80	General		
		82304	Transfer to Major Head9308-Special Railway Safety Fund
Notes:			
(1)	This scheme head will record leave encashment benefits granted at the time of retirement, termination of services.		
(2)	This Major Head will record miscellaneous receipts in respect of department not connected with the working expenses of Railways.		
(3)	This scheme head will have the following Sub-scheme Heads:		
(i)	Strategic lines		
(ii)	National Investments		
(iii)	Ore Lines		
(iv)	Non-strategic portion of North East Frontier Railways		
(v)	Un-remunerative 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		
(4)	This scheme head records receipts from subsidised Railways in which Governments had no Capital interest.		
(5)	Each Railway will be a Sub-scheme head under this scheme.		
(6)	This scheme head includes all unclassified receipts e.g. Receipts from the Coal Grading Board, interest on capital expenditure during construction on deposit works, dividends and profits from investment in commercial undertakings etc.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4603	Indian Railways-Strategic Lines		
01	Coaching Earnings		Receipts
		00439	Receipts from Passengers
		00440	Receipts from Special Trains and Reserved Carriages
		00441	Receipts from Luggage
		00442	Receipts from Parcels
		00443	Receipts from Other Coaching Traffic
		00444	Receipts from Transport of Post Office Mails
		00898	Miscellaneous Coaching Receipts
		00901	Deduct-Refunds
02	Goods Earnings		Receipts
		00445	Receipts from Fuel
		00446	Receipts from General Merchandise
		00447	Receipts from Military Traffic
		00448	Receipts from Live Stock
		00449	Receipts from Railway materials other than Coal and Coke
		00450	Gross Earnings from Road Services
		00898	Miscellaneous Goods Earnings
		00901	Deduct-Refunds
03	Sundry Other Earnings		Receipts
		00451	Receipts from Rents and Tolls
		00452	Electric Telegraph Earnings
		00453	Receipts from Catering Department
		00454	Over Head Charges and profits recovered on work done for outside parties and or sales of stores
		00455	Sale proceeds of unclaimed and damaged goods
		00456	Sale proceeds of Grass and Trees on the Line
		00457	Sale proceeds of unserviceable revenue scrap (not creditable to DRF, DF, DLW(R) or Suspense)
		00467	Reimbursement of Operating Loss on Strategic Lines
		00898	Miscellaneous Receipts

		00901	Deduct-Refunds
04	General Superintendence and Services		Non-plan
		82220	General management including General Management Services
		82221	Financial Management
		82222	Personnel Management
		82223	Materials Management
		82224	Way and Works Management
		82225	Rolling Stock Management
		82226	Electrical Management
		82227	Signal and Telecommunication Management
		82228	Traffic Management
05	Repairs and Maintenance of Permanent Way and Works		Non-plan
		81002	Establishment in offices
		82229	Maintenance of permanent Way and Works
		82230	Maintenance of Bridge work and Tunnels including Roads Over and Under Bridges
		82231	Maintenance of Service Buildings (other than Staff Quarters and Welfare Buildings)
		82232	Water Supply, Sanitation and Roads (other than Colonies, Staff Quarters and Welfare Buildings)
		82233	Repairs and Maintenances - Other
		82234	Special Repairs pertaining to Breaches, Accidents etc. including Special Revenue Work
		82235	Credits or Recoveries
06	Repairs and Maintenance of Motive Powers		Non-plan
		82229	Establishment in Offices
		82236	Steam Locomotives
		82237	Diesel Locomotives
		82238	Electric Locomotives
		82239	Rail Cars, Ferry Steamers and other Maintenance Expenses
		82235	Credits or Recoveries
07	Repairs and Maintenance of Carriages and Wagons		Non-plan

		81002	Establishment in offices
		82229	Carriages
		82240	Wagons
		82241	Electric Multiple Unit /Mainline Electrical Multiple Unit Services
		82242	Electrical General Services-Train Lighting, Fans and Air Conditioning
		82243	Diesel Multiple Unit Coaches
		82244	Repairs and Maintenances- Miscellaneous
		82235	Credits or Recoveries
08	Repairs and Maintenance of Plant and Equipment		Non-plan
		82229	Establishment in offices
		82245	Plant and Equipment-Way and Works
		82246	Plant and Equipment - Mechanical
		82247	Plant and Equipment-Electrical
		82248	Plant and Equipment-Signalling
		82249	Plant and Equipment- Telecommunication
		82250	Rental to P and T for Signalling and Telecommunication circuits
		82251	Other Plant & Equipment-General and Traffic Departments
		82235	Credits or Recoveries
09	Operating Expenses- Tolling Stock and Equipment		Non-plan
		82236	Steam Locomotives
		82237	Diesel Locomotives
		82238	Electric Locomotives
		82240	Carriages
		82241	Wagons
		82242	Electrical Multiple Unit/Mainline Electrical Multiple Services
		82252	Traction (other than rolling stock) and General Electrical Services
		82253	Signalling and Telecommunication
		82254	Ferry Services and Rail Cars
		82235	Credits or Recoveries
10	Operating Expenses- Traffic		Non-plan
		82229	Establishment in Offices
		82255	Station Operations
		82256	Yard Operations
		82257	Transshipment and Repacking

			Operations
		82258	Trains Operations
		82259	Safety
		80898	Miscellaneous Expenses
		82235	Credits or Recoveries
11	Operating Expenses- Fuel		Non-plan
		82260	Steam Traction
		82261	Diesel Traction
		82262	Electric Traction
		82235	Credits or recoveries
12	Staff Welfare and Amenities		Non-plan
		81002	Repairs and Maintenances - Residential and Welfare Buildings
		82263	Canteen and Other Staff Amenities
		82264	Educational Facilities
		82265	Medical Services
		82266	Health and Welfare Services
		80898	Miscellaneous Expenses
		82235	Credits or Recoveries
13	Provident Fund, Pension and Other Retirement Benefits		Non-plan
		81166	Superannuation and Retiring Pension
		81167	Commuted Value of Pension
		81169	Ex-gratia Pension
		81170	Family Pension
		81178	Death-cum-Retirement Gratuity
		81182	Other Pensions / Allowances/ Expenses
		82267	Gratuities, Special Contribution to Provident Fund and Contribution to provident Fund
		82268	Leave Encashment Benefits (1)
		82235	Credits or Recoveries
14	Appropriation of Funds		Non-plan
		82269	Appropriation to Depreciation Reserve Fund
		82270	Appropriation to Pension Fund
15	Government Contribution for Defined Contribution Pension Scheme		Non-plan
		81180	Government Contribution for Defined Contribution Pension

			Scheme
16	Capital bearing dividend Liability		Non-plan
		82271	Manufacturing Suspense
		82272	Rolling Stock
		82273	Track Renewals
		82274	Bridge Works
		82275	Taking over of Line Wires from Department of Telecommunications
		82276	Electrification Projects
		82277	Other Electrical Works
		82278	Plant and Machinery
		82279	Workshops including Production Units
		82280	Staff quarters
		82281	Amenities for Staff
		82282	Passenger Amenities
		82283	Other Railway User's Amenities
		82285	Signalling and Telecommunication Works
		82286	Other Specified Works
		82287	Computerisation
		82288	Railway Research
		82289	New Lines (construction)
		82290	Purchase of New Lines
		82291	Restoration of Dismantled Lines
		82292	Traffic Facilities – Yard Remodelling and Others
		82293	Road Safety Works – Conversion of Unmanned Level Crossing into Manned Level Crossings
		82294	Road Safety Works – Conversion of Level Crossing into road over Bridges / Road under Bridge
		82295	Guage Conversion
		82296	Doubling
		80898	Miscellaneous Advances
		80899	Suspense - Stores
		80925	Deduct – Credit including Receipt on Capital Account
		80926	Deduct – Amount met from Railway Depreciation Reserve Fund
		80927	Deduct- Amount met from Railway Development Fund
		80928	Deduct – Amount met from Railway Pension Fund
		80929	Deduct- Amount transferred to Major Head “4604-Open Line

			Works” from which the expenditure is met
		80930	Deduct – Amount met from Railway Capital Fund
		80931	Deduct – Amount met from Railway Safety Fund
		80932	Deduct- amount met from Special Railway Safety Fund.
60	Other Railways		
70	Miscellaneous (2)		Receipts
		00458	Receipts from subsidy from General Revenues towards Dividend Relief and Other Concessions (3)
		00459	Receipts from Government share of Surplus Profits from subsidised Companies (4)
		00460	Receipts from sale of Land-Subsidised Companies (5)
		00462	Receipts from Safety Surcharge (towards Special Railway Safety Fund)
		00898	Miscellaneous Receipts (6)
			Non-plan
		81068	Entertainment Expenses
		82299	Catering
		82300	Compensation Claims
		82301	Workmen's and other Compensation Claims
		82302	Security
		82303	Cost of Training of staff
		80900	Other Expenditure
		82235	Credits or Recoveries
79	Suspense		Receipts
		00464	Traffic Account
		00465	Demands recoverable
		00466	Other Railways
			Non-plan
		80465	Demands Payable
		80898	Miscellaneous Advances
		82235	Credits or Recoveries
80	General		Non-plan
		82304	Transfer to Major Head9308-Special Railway Safety Fund
Notes:			

(1)	This scheme head will record leave encashment benefits granted at the time of retirement, termination of services.
(2)	This Major Head will record miscellaneous receipts in respect of department not connected with the working expenses of Railways.
(3)	This scheme head will have the following Sub-scheme heads:
(i)	Strategic lines
(ii)	National Investments
(iii)	Ore Lines
(iv)	Non-strategic portion of North East Frontier Railways
(v)	Un-remunerative 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
(4)	This scheme head records receipts from subsidised Railways in which Governments had no Capital interest.
(5)	Each Railway will be a sub-scheme head under this scheme head.
(6)	This scheme head includes all unclassified receipts e.g. receipts of the Coal Grading Board, interest on capital expenditure during construction on deposit work, dividends and profits from investment in commercial undertakings etc.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4604	Indian Railways-Open Line Works (Revenue)		
01	Commercial Lines- Revenue Works		Non-plan
		82305	Amount transferred from Major Head `4602'
02	Strategic Lines- Revenue Works		Non-plan
		82306	Amount transferred from Major Head `4603'

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4605	Payment to General Revenues		Non-plan
		82307	Dividend to General Revenues (1)
		82308	Contributions to General Revenues for Grants to States in lieu of Tax on Railway Passenger Fares
		82309	Contributions to General Revenues for assisting the States for financing Safety Works
Notes:			
(1)	This scheme head is divided into the following Sub-scheme Heads:-		
(a)	Current dividend.		
(b)	Deferred dividend in respect of the period from 1978-79 onwards.		
(c)	Subsidy to Railways towards Dividend Relief and other concessions.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4606	Appropriation from Railway Surplus		Non-plan
		82310	Appropriation to Railway Development Fund
		82311	Appropriation to Railway Capital Fund.
		82312	Appropriation to Railway Safety Fund.
		82313	Appropriation to Loan Repayment Reserve Fund

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4607	Repayment of Loans taken from General Revenues		Non-plan
		82314	Repayment of Loans - Development Fund-Commercial Lines
		82315	Repayment of Loans - Development Fund-Strategic Lines
		82316	Interest on Loans to Development Fund-Commercial Lines
		82317	Interest on Loans - Development Fund-Strategic Lines
		82318	Payment of deferred Dividend liability
		89033	Deduct-Amount met from Railway Development Fund-Commercial lines
		89034	Deduct-Amount met from Railway Development Fund-Strategic lines

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4608	Payment towards amortisations of over capitalisation		Non-plan
		82319	Payment towards amortisations of over capitalisation
		89035	Deduct- Amount met from Railway Revenue Reserve Fund

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4621	Ports and Light Houses		
01	Major Ports		Receipts
		00468	Receipts from Ferry Services
		00469	Receipts from Welfare Organisations for Seamen
		00470	Receipts from Registration and other Fees
		00900	Other Receipts
			Plan
		12320	Major Ports
			Each Major Port will be a scheme (1)
			Non-plan
		81001	Direction and Administration
			Each Major Port will be a scheme (1)
		81060	Investigation (2)
		80884	Construction
		81002	Repairs and Maintenances
		82321	Port Management (3)
		82322	Dredging and Surveying (4)
		82323	Piloting (5)
		82324	Dockyard and Dry Docking (6)
		82325	Stevedoring (7)
		80468	Ferry Services (8)
		81021	Assistance to Port Trusts
		80900	Other Expenditure
02	Minor Ports		Receipts
		00468	Receipts from Ferry Services
		00469	Receipts from Welfare Organisations for Seamen
		00470	Receipts from Registration and other Fees
		00900	Other Receipts
			Plan
		12326	Andaman Lakshadweep Harbour Works
			Each Major Port will be a scheme (1)
			Non-plan
		81001	Direction and Administration
			Each Major Port will be a scheme (1)

		81060	Investigation (2)
		80884	Construction
		81002	Repairs and Maintenances
		82321	Port Management (3)
		82322	Dredging and Surveying (4)
		82323	Piloting (5)
		82324	Dockyard and Dry Docking (6)
		82325	Stevedoring (7)
		80468	Ferry Services (8)
		82327	Other Small Ports
		80900	Other Expenditure
03	Light Houses and Light Ships		Receipts
		00471	Receipts from Light Dues
		00472	Receipts from Contributions
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration
		80471	Light Houses (9)
		82328	Other Navigational Aids (9)(10)
		80900	Other Expenditure (11)
80	General		Receipts
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration
		80882	Education and Training
		80881	Research and Development
		81022	Assistance to Public Sector and Other Undertakings
		81049	Investments in Public Sector and Other Undertakings
		80900	Other Expenditure
Notes:			
	Non-plan		
(1)	The scheme will record the expenditure on development of a major port under the following Sub-scheme Heads:-		
(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 scheme head will record expenditure on preliminary investigations not related to any specific capital project.
(3)	This scheme head will record expenditure on administrative, engineering and other staff, which cannot be adjusted under the other minor Heads.
(4)	This scheme head will record expenditure on Dredging and Survey Organisation, operation of dredgers and also payments to other parties for dredging and survey works.
(5)	This scheme head will record expenditure on pilotage operations including salary of staff employed.
(6)	This scheme head will record operating expenses of dockyards including workshops attached to them.
(7)	This scheme head will record expenditure on stevedoring staff and also cost of casual labour employed for stevedoring where stevedoring is done departmentally.
(8)	This scheme head will record expenditure on running harbour ferry services including salaries and wages, petrol oil and lubricant charges, repairs to crafts etc.
(9)	The expenditure on the construction/development and the working expenses would be suitably reflected under these schemes.
(10)	This scheme head will include expenditure on lightships, beacons, radar reflectors, buoys, launches, etc.
(11)	This scheme head will include expenditure on buildings for offices of the Department of Lighthouses and Lightships.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4622	Shipping		
01	Overseas shipping		Receipts
		00473	Receipts from Shipping Services (1)
		00474	Receipts from Survey Fees
		00475	Receipts from Registration and other Fees
		00900	Other Receipts
			Plan
		10473	Other Shipping
			Non-plan
		81001	Direction and Administration
		80882	Education and Training (2)
		82329	Regulation and Inspection (3)
		80469	Seamen's' Welfare (4)
		80473	Shipping Services (5)
		81022	Assistance to Public Sector and Other Undertakings
		81049	Investments in Public Sector and Other Undertakings
		82330	Acquisition and Expansion of Tonnage (6)
		80900	Other Expenditure (7)
02	Coastal Shipping		Receipts
		00473	Receipts from Shipping Services (1)
		00474	Receipts from Survey Fees
		00475	Receipts from Registration and other Fees
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration
		80882	Education and Training (2)
		82329	Regulation and Inspection (3)
		80469	Seamen's' Welfare (4)
		80473	Shipping Services (5)
		81049	Investments in Public Sector and Other Undertakings
		82330	Acquisition and Expansion of Tonnage (6)
		80900	Other Expenditure (7)
80	General		Receipts
		00900	Other Receipts

			Plan
		11016	Assistance to Universities
			Non-plan
		81001	Direction and Administration (8)
		80882	Education and Training
		80881	Research and Development
		81049	Investments in Public Sector and Other Undertakings
		82330	Acquisition and Expansion of Tonnage (6)
		80900	Other Expenditure (7)
Notes:			
(1)	This will include freight passage and tonnage of Government run shipping services		
(2)	This scheme head will record expenditure on training of ratings, marine engineering recruits and cadets for merchant ships, operation of training ship, Nautical Engineering College etc.		
(3)	This scheme 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.		
(4)	This scheme head will record expenditure on sea men's welfare organisation, welfare measures for sea men and for arranging for employment of sea men.		
(5)	This scheme 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 scheme head will record expenditure on purchase of ships for departmentally run services.		
(7)	This scheme head will include grants to "Shipping Development Fund" and expenditure on buildings for office of the Department of Shipping.		
(8)	This scheme head will record expenditure on Director General of Shipping, his establishment and supervising staff.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4623	Civil Aviation (1) (2)		
01	Air Services		Receipts
		00002	Receipts from Services and Service Fees
		00900	Other Receipts
			Plan
		11001	Direction and Administration
		11022	Assistance to Public Sector and other Undertakings
		11049	Investments in Public Sector and Other Undertakings
			Non-plan
		81022	Assistance to Public Sector and Other Undertakings (3)
		81049	Investments in Public Sector and Other Undertakings
		82331	Schemes for NE Region
		80900	Other Expenditure
02	Airports		Plan
		11049	Investments in Public Sector and Other Undertakings
			Non-plan
		82332	Aerodromes (4)
		81022	Assistance to Public Sector and Other Undertakings
		81049	Investments in Public Sector and Other Undertakings
		80900	Other Expenditure
60	Other Aeronautical Services		Non-plan
		80883	Machinery and Equipment
		82333	Communications (5)
		82334	Navigation and Air Route Services (4)
		82259	Safety
		82335	Traffic Control
		80900	Other Expenditure
80	General		Plan
		11001	Direction and Administration

		10900	Other Expenditure
			Non-plan
		81001	Direction and Administration (6)
		80882	Education and Training (7)
		80881	Research and Development (8)
		81061	Inspection (9)
		80886	Housing
		80899	Suspense
		80900	Other Expenditure
Notes:			
(1)	Receipts on account of State Aircraft not meant for regular public service should be booked under Major Head '1509-Other Administrative Services'.		
(2)	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.		
(3)	This scheme head will record expenditure on subsidies to the corporations and passengers with a view to develop air transport.		
(4)	This scheme head will record expenditure on maintenance and management of terminal buildings, runways, aprons, taxi tracks etc.		
(5)	This scheme head will record expenditure on provision of aeronautical communication, radio aids to navigation and other facilities for operation of civil aircrafts.		
(6)	This scheme head will record expenditure on Director General of Civil Aviation, Bureau of Civil Aviation Security and other similar expenditure on Headquarters establishment.		
(7)	This scheme head will record expenditure on training in aviation including subsidies to Flying Clubs.		
(8)	This scheme head will record expenditure on type certification, laying down of design evaluation, development of indigenous equipment etc.		
(9)	This scheme head will record expenditure on inspection, issue of airworthiness certificates, registration of aircrafts and investigation of accidents.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4624	Roads and Bridges (1)(2)		
01	National Highways		Receipts
		00476	Receipts from Tolls on Roads (3)
		00477	Receipts from National Highways Permanent Bridges Fees (4)
		00900	Other Receipts (5)
			Plan
		11049	Investment in Public Sector and other Undertakings
		12336	Externally Aided Projects of NHAI
		12337	North East States Road Project
		12338	Other National Highways Schemes
		12339	Rail cum Road Bridge Munger, Bihar
		12340	Other Charges
		12341	Charged Expenditure
		12342	Special Accelerated Road Development Programme for NER and Sikkim
		12343	Special Programme for development of NH and State roads connectivity in Naxalite affected areas
		12344	Special Grant for Vijayawada Ranchi Road
		12345	NHAI (Remittance of Toll Receipt)
		12346	Externally Aided Projects of Road Wing
		12347	Counter Part Funds (Road Wing)
			Non-plan
		81001	Direction and Administration (6)
		80883	Machinery and Equipment
		80477	National Highways Permanent Bridges (7)
		82348	National Highways Urban Links (8)
		82349	Road works
		80899	Suspense
		80900	Other Expenditure
02	Strategic and Border Roads		Plan
		12350	Works under Boarder Road Development Board
		12351	Strategic roads under Border Road

			Development Board
		12352	Strategic Roads under Road Wing
			Non-plan
		81001	Direction and Administration (9)
		80883	Machinery and Equipment
		81002	Repairs and Maintenances
		82349	Road works
		82353	Bridges
		80899	Suspense
		80900	Other Expenditure
03	State Highways		Plan
		22354	Roads and Bridges
			Non-plan
		80883	Machinery and Equipment
		81002	Repairs and Maintenances (10)
		82349	Road works
		82353	Bridges
		80899	Suspense
		80900	Other Expenditure
04	District and Other Roads (11)		Plan
		22355	Pradhan Mantri Gram Sadak Yojana
		22356	Grants from Central Road Fund UT Plans
			Non-plan
		81002	Repairs and Maintenances (12)
		82349	Road works
		82355	Pradhan Mantri Gram Sadak Yojana
		80900	Other Expenditure
05	Roads of Inter-State or Economic Importance		Plan
		22357	E & I for States from Central Road Fund
		22358	E & I for Union Territories from Central Road Fund
			Non-plan
		80883	Machinery and Equipment
		82349	Road works
		82353	Bridges
		80899	Suspense
		80900	Other Expenditure
80	General		Plan

		12359	Contribution for Railways Safety Works against additional levies on Motor Spirit and High Speed Diesel
		12360	Training including Professional Services
			Non-plan
		81001	Direction and Administration (13)
		80881	Research and Development
		80883	Machinery and Equipment
		82359	Railway Safety Works
		81022	Assistance to Public Sector and Other Undertakings
		81049	Investments in Public Sector and Other Undertakings
		81003	Transfers to Reserve Fund/Deposit Account
		80899	Suspense
		80900	Other Expenditure
Notes:			
(1)	For adjustment of debits on account of pro-rata charges of establishment /tools and plants charges transferred from Major Head "1507- Public Works"(see note below these Major Heads).		
(2)	The expenditure to be met out of the Police Funds will be classified under the Major Head '1503-Police'.		
(3)	As indicated in Note (2) below the Major Head“1306-Taxes on Goods and Passengers”, when tolls are levied by an act of legislature, the receipts would be recorded under Major Head “1306- Taxes on Goods and Passengers”. In other cases, such receipts will be recorded under This scheme head.		
(4)	Please see Note (1) below the Major Head '8301-Sinking Fund'. The fees collected shall be accounted for under a Sub-scheme head "Fees for use of National Highways permanent Bridges."		
(5)	This scheme head will also record receipts on accounts of hire charges of Machinery & Equipment.		
(6)	This scheme head will include expenditure of National Highway Tribunals.		
(7) (i)	This scheme head would record the transfers to the National Highways Permanent Bridges Fund.		
(ii)	The cost of collection of fees will be accommodated under a Sub-scheme head "Cost of Collection of fees payable to State/UT Governments". This Sub-scheme head will be relieved simultaneously by transfer from "National Highways Permanent Bridges Fees Fund"- vide Note (1) below the Major Head "8304 Roads and Bridges Fund -01 National Highways Permanent Bridges Fees Fund".		
(iii)	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-scheme head "Works financed from National Highways Permanent Bridges Fees Fund".		
(8)	This scheme head will 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 scheme head.
(9)	This scheme head will include expenditure of Borader Roads Wing.
(10)	This scheme head will be sub-divided into the following Sub-scheme 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
(11)	Separate Sub-scheme Heads may be opened for "District Roads" and "Rural Roads".
(12)	This scheme head will be sub-divided into the following Sub-scheme Heads: -
(i)	Work Charged Establishment - Road Works
(ii)	Other Maintenance Expenditure - Road Works
(13)	This scheme head will record expenditure of Secretariat (Roads and Bridges) and general establishment. The actual cost of construction, development, Repairs and Maintenances will be accounted for under distinct Sub-scheme Heads below the respective minor Heads, e.g. "Planning and Research" to "Railway Safety Works".

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4625	Road Transport		Receipts
			Each Departmental undertaking will be a scheme (1)
		00478	Receipts under Rail Road Coordination
		00900	Other Receipts
			Plan
		12361	Road Safety
		12362	National Data Base Network
		12363	Inspection and Maintenance Centre strengthening of Public Transport and creation of National Road Safety Board
		12364	Expert Group on Transport Policy
			Non-plan
			Each Departmental undertaking will be a separate scheme
		81001	Direction and Administration (2)
		80882	Education and Training (3)
		80881	Research and Development(3)
		82365	Solatium Fund Authority
		82366	Lands and Buildings
		82367	Acquisition of Fleet
		82368	Workshop Facilities
		81022	Assistance to Public Sector and Other Undertakings (4)
		81049	Investments in Public Sector and Other Undertakings
		80899	Suspense
		80900	Other Expenditure
			Each Departmental undertaking will be a separate scheme (5)
Notes:			
(1)	The following Sub-scheme Heads may be opened under the scheme for each Government run transport service:-		
(a)	Traffic Receipts from (Name of Transport Service)		
(b)	Workshop Receipts from (Name of Transport Service)		
(2)	This scheme head will record expenditure on Road Transport/Directorates, Regional offices etc.		
(3)	This scheme head will record expenditure on road transport training and research.		
(4)	This scheme head will record grants and subsidies to Road Transport/Services.		
(5)	Expenses on each Government run transport service will be recorded under the following Sub-scheme Heads:-		

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

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4626	Inland Water Transport		Receipts
			Each Departmental undertaking/ project will be a scheme (1) (2)
		00900	Other Receipts
			Plan
		12369	Inland Water Transport Sector Shipping
			Non-plan
		81001	Direction and Administration (3)
		80882	Education and Training
		80881	Research and Development (5)
		82368	Workshop Facilities
		82370	Hydrographic Survey
		82371	Navigation
		82372	Landing Facilities
		81022	Assistance to Public Sector and Other Undertakings (4)
		81049	Investment in Public Sector and Other Undertakings
		80900	Other Expenditure
			Each departmental undertaking will be a scheme (6)
Notes:			
(1)	The following Sub-scheme Heads may be opened under the scheme for each Government run transport service:-		
(a)	Traffic Receipts from (Name of Transport Service)		
(b)	Workshop Receipts from (Name of Transport Service)		
(2)	Ferry receipts collected by Public Works Department will be credited under '4624-Roads and Bridges-Tolls on Roads'.		
(3)	This scheme head will record expenditure on Water Transport Directorates, Regional offices etc.		
(4)	See Note (4) below the Major Head'4625-Road Transport'.		
(5)	This scheme head will record grants and subsidies to Water Transport Services.		
(6)	This scheme head will include expenditure on development of Inland Ports etc.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4627	Other Transport Services		
01	River Training Works	00479	Receipts from River Training Works
		00900	Other Receipts
			Plan
		10479	River Training Projects for National Highways
		12373	Farakka Barrage Project
			Non-plan
		82373	Farakka Barrage Project
		80479	Other River Training Works
60	Others		Non-plan
		81001	Direction and Administration
		80882	Education and Training
		80881	Research and Development
		81057	Subsidy to Railways towards Dividend Relief and other concessions
		82374	Reimbursement of losses on operating Strategic Railway Lines
		81049	Investments in Public Sector and Other Undertakings
		80900	Other Expenditure

47- Communications

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4701	Postal Services (1)		
01	General Administration		Non-plan
		81001	Direction and Administration (1)
		82375	Control and Supervision (2)
02	Operation		Receipts
		00480	Receipts from sale of Postal Stamps (3)
		00481	Receipts from commission on Money Orders and Postal Orders
		00482	Receipts from sale of Pass Port Fee Stamps (4)
		00483	Receipts from sale of Central Recruitment Fee Stamps (5)
		00484	Receipts from sale of Passport Application Forms (6)
		00485	Receipts from sale of UPSC Forms (7)
		00486	Receipts from Other Services and Service Fees (8)
		00487	Net Receipt from other Postal Administration (9)
		00488	Receipts from PLI and RPLI
		00489	Remuneration on account of management of small savings schemes
		00900	Other Receipts (10) (11) (12)
		00904	Deduct - Net payments to other Postal Administrations (9)
			Plan
		12376	Access to Postal Network
		12392	Mail Operations
		12393	Banking and Money Transfer Operations
		12394	Insurance Operations
		12395	Philately Operations
		12396	IT Induction- Postal Operations
		12397	Estates Management
		12398	Materials Management
		12399	Human Resource Management
		12400	Marketing, Research and Product Development
		12401	Quality Management

			Non-plan
		80488	Expenditure on PLI and RPLI
		80882	Education and Training
		82376	Postal Net Work (13)
		82377	Mail Sorting
		82378	Conveyance of Mails (14)
		82379	Mechanisation and Modernisation
		82380	RMS Vans
03	Agency Services		Plan
		12402	Support for payment of wages under National Rural Employment Guarantee Scheme
			Non-plan
		82381	Savings Bank Operations (15)
		82382	Other Services
04	Accounts and Audit		Non-plan
		82383	Audit (16)
		82384	Accounts
05	Engineering		Non-plan
		81002	Repairs and Maintenances
		82385	Petty Works
		82386	Civil Engineering Store Suspense Account (17)
06	Amenities to Staff		Non-plan
		82280	Staff Quarters (18)
		82281	Amenities to Staff (19)
07	Pension		Non-plan
		81166	Superannuation and Retirement Allowances
		81167	Commutated Value of Pension
		81168	Compassionate Allowances
		81169	Gratuities
		81170	Family Pension
		81171	Contribution to Employees' Provident Fund
		81178	Leave Encashment Benefits (20)
		81179	Ex-gratia payments arising out of Special Voluntary Retirement scheme to employees declared surplus.
		81180	Government Contribution for Defined Contribution Pension Scheme

		81182	Other Pensions
08	Stationery and Printing		Non-plan
		82387	Postcards, Envelops, Stamps etc.
		82388	Stationery and Forms - Printing, Storage and Distribution
60	Others		Plan
		10898	Miscellaneous Classifications
			Non-plan
		82389	Depreciation (21)
		82390	Contribution towards Capital Expenditure
		82391	Social Security and Welfare Programmes
		80900	Other Expenditure
		80936	Deduct- Amount met from Capital Reserve Fund
		80937	Deduct- Amount met from Depreciation on Historic Costs
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-scheme head below This scheme head pending allocation and adjustment to "4711- Telecommunication Services".		
(2)	This scheme head 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 scheme, pending allocation and adjustment to the Telecommunications Branch.		
(3)	This scheme head will include postage realised in cash and through sale of postage stamps which may be shown under distinct Sub-scheme Heads.		
(4)	This scheme head will be divided into the following Sub-scheme Heads:-		
(i)	Gross amount realised by sale of Passport Fees Stamps.		
(ii)	Deduct-Amounts transferred to "1509-Other Administrative Services - Passport Fees"		
(iii)	Net Amount of Passport Fees retained by the Postal Department as Commission on sale of Passport fees stamps.		
(5)	This scheme head will have the following Sub-scheme Heads:		
(i)	Gross amount realised by sale of Central Recruitment Fee Stamps.		
(ii)	Deduct amount transferred to "1107-Public Service Commission-UPSC Examination Fees" and "1509- Other Administrative Services- SSC Examination Fees"		
(iii)	Net amount of Recruitment Fees retained by the Postal 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-scheme head (i) above.		

(6)	This scheme head will have the following Sub-scheme Heads:-	
(i)	Gross Amounts realised by sale of Passport Application Forms.	
(ii)	Deduct-Amounts transferred to "1508-External Affairs- Passport Fees"	
(iii)	Net amount of Passport Fees retained by the Postal Department as Commission on sale of Passport Application Forms.	
(7)	This scheme head will be divided into following Sub-scheme Heads:-	
(i)	Gross amount realised by sale of UPSC Forms.	
(ii)	Deduct amount transferred to "1107-Public Service Commission-UPSC Examination Fees" and "1509- Other Administrative Services- SSC Examination Fees"	
(iii)	Net amount of fees retained by the Postal Department-Service Charges for sale of UPSC Forms.	
(8)	This scheme head will be divided into suitable Sub-scheme Heads to record service fees for different types of services rendered by the Postal 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.	
(9)	One of these schemes will be operated accordingly as the transactions in a year results in net receipts or net payments. If it is a net payment, it will be included in the relevant Demands for Grant.	
(10)	Joint Postal and Telecommunication receipts may be accounted for under the scheme 'Other Receipts' under a distinct Sub-scheme head prior to their allocation, and on their allocation, the amounts may be transferred to the concerned scheme/ Sub-scheme Heads below the Major Heads '4701-Postal Services' and '4711-Telecommunication Services' as the case may be.	
(11)	This scheme head 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.	
(12)	See Note (1) below the major/minor Head "9801-Money Orders- Western Union Money Transfer"	
(13)	This scheme head will have the following Sub-scheme Heads:-	
(a)	Land	(b) Buildings
(c)	Mail Motor Vehicles	(d) Other Motor Vehicles and Launches
(e)	Internal Plant	
(14)	This scheme head will have the Sub-scheme Heads (i) Rail, (ii) Air, (iii) Departmental Mail Motor Services and (iv) Others.	
(15)	This scheme head will include expenditure on operation of Postal Savings Bank, if directly identifiable such 'Internal Check and Control organisation' in Head Post offices. Other un-allocable items of expenditure relating to Savings Bank will be recorded under the scheme "Postal Network" under Sub-major Head- 02.	
(16)	The expenditure on audit of Posts and Telegraphs department transferred from "1106- Audit" will be recorded initially under This scheme head by a deduct entry under "1106-Audit". At the close of the year, proportionate charges on audit of Telecommunication Services will be allocated and transferred to the Major Head "4711-Telecommunication Services" under the scheme 'Audit'.	
(17)	This scheme head will have the following Sub-scheme Heads :	
(i)	Civil Engineering Store Suspense- Debit Stock	

(ii)	Civil Engineering Store Suspense- Net Deposit
(iii)	Civil Engineering Store Suspense- Credit issued to New Assets
(iv)	Civil Engineering Store Suspense- Recoveries - issued to sales, Transfer etc.
(v)	Civil Engineering Store Suspense- Recoveries - issued to Working Expenses
(vi)	Civil Engineering Store Suspense – Net suspense
(vii)	Purchase - Debits
(viii)	Purchase - Credits
(ix)	Purchase - Net Debits
(x)	Miscellaneous Civil Engineering Advances- Debits
(xi)	Miscellaneous Civil Engineering Advances- Debits
(xii)	Miscellaneous Civil Engineering Advances- Credits
(xii)	Miscellaneous Civil Engineering Advances- Net Debits
(18)	These schemes will have the following Sub-scheme Heads
(i)	Land
(ii)	Buildings
(19)	This scheme head will include expenditure on contributions to Posts and Telegraphs Welfare Fund, Holiday Homes, Grants to Recreation Clubs etc.
(20)	This scheme head will record leave encashment benefits granted at the time of retirement, termination of service etc.
(21)	This scheme head will have the Sub-scheme heads:
(i)	Depreciation on Historical Cost
(ii)	Supplementary Depreciation.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4711	Telecommunication Services (1) (2)		
01	General Administration		Non-plan
		81001	Direction and Administration (1)
		82375	Control and Supervision (3)
02	Research and Development		Non-plan
		82403	Telecommunication Engineering Centre
03	Engineering		Non-plan
		81002	Repairs and Maintenance
		82385	Petty Works
		82404	Civil Engineering Works (4)
04	Accounts and Audit		Non-plan
		82383	Audit
		82384	Accounts
05	Amenities to Staff		Non-plan
		82281	Amenities to Staff
06	Pension		Non-plan
		81166	Superannuation and retirement allowances
		81167	Commutated Value of Pension
		81168	Compassionate Allowances
		81169	Gratuities
		81170	Family Pensions
		81171	Contribution to Employees' Provident Fund
		81178	Leave Encashment Benefits (5)
		81180	Government contribution for Defined Contribution Pension Scheme
		81182	Other Pensions
07	Stationery and Printing		Non-plan
		82405	Stationery and Printing
08	Telegraph and Telex Systems		Non-plan
		82406	Telegraphs Offices
		82407	Telex System

09	Local Telephone Systems		Non-plan
		82408	Telephone Exchange (Automatic)
		82409	Telephone Exchanges (Manual)
		82410	Indian Mobile Personal Communication Services
		82411	Inet and Internet
10	Long Distance Switching Systems		Non-plan
		82412	Trunk Automatic Exchanges
		82413	STD and other Trunk Dialing Systems
		82414	Manual Trunk Exchanges
11	Long Distance Transmission Systems		Non-plan
		82415	Coaxial Cable Systems
		82416	Other Trunk Cable Systems
		82417	Microwave Radio Relay Systems
		82418	U.H.F. and V.H.F. Relay Systems
		82419	Open Wire and Courier Systems
		82420	H.F. Radio Systems
		82421	Voice Frequency Telegraphy
		82422	Satellite Schemes
		82423	Optical Fibres Cable System
		82424	Village Public Telephones
		80899	Suspense(6)
12	Ancillary Systems		Non-plan
		82403	Telecommunication Engineering Centres
		82425	Training Centres
		82426	Technical and Development Circles
		82427	Stores Depots
		82428	Telecommunication Factories
		82429	Telecommunication Industries (7)
		82430	Posts and Telegraphs Civil Engineering Wing (8)
		82431	Telecommunication Computer System
		82432	Quality Assistance Circle
13	Lands and Buildings		Non-plan
		82433	Administrative Offices
		82280	Staff Quarters
60	Others		Non-plan

		82389	Depreciation (9)
		82390	Contribution towards Capital Expenses
		82391	Social Security and Welfare Programmes
		81022	Assistance to Public Sector and Other Undertakings
		80900	Other Expenditure
80	General		Plan
		12435	Network for Defence Services
		12436	Physical Infrastructure for National Institute of Communication Finance
		12437	MCT
		12607	Undersea cabling between mainland and Andaman Nicobar Island
		12608	Technology Development and Investment Promotion
			Non-plan
		81049	Investment in Public Sector and other Undertakings
		82386	Civil Engineering Store Suspense Accounts
		82434	Manufacturing Suspense Account
		80899	Suspense Accounts - Stores
		80900	Other Expenditure
		80936	Deduct- Expenditure met from Capital Reserve Fund
		80938	Deduct-Amount met from advance Rentals under O.Y.T. and other schemes
		80939	Deduct- Depreciation Historical Cost transferred from Revenue
		80940	Deduct-Amount transferred from Revenue
		80941	Deduct-Amount met from Deposits on Leased Telecommunication Services.
		80942	Deduct-Amount met from Deposits for Tatkal Telephone Scheme.
Notes:			
(1)	See Notes (1) below the Major Head "4701- Postal Services". This scheme head will also include expenditure relating to General Manager (Projects) and their Administrative offices under distinct Sub-scheme Heads.		
(2)	The following Sub-scheme Heads may be opened under any of the schemes 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
(3)	This scheme head will include expenditure on Telegraph Traffic/Divisional offices and Telephone Districts/Divisional Offices.
(6)	This scheme head will have the following Sub-scheme 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-scheme Heads of the nomenclature of the existing schemes may be opened under the Head 'Suspense' as and when necessary.
(4)	This will record the expenditure on the Civil Engineering Wing of the Telecommunication Services.
(5)	This scheme head will record leave encashment benefits granted at the time of retirement, termination of service etc.
(7)	Each industry/Company will appear as a distinct Sub-scheme head e.g. "Telecommunication Consultants India Ltd."
(8)	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.
(9)	See Note (7) below the Major Head "4701 Postal Services".

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4712	Satellite Systems		Receipts
		00490	Receipts from Satellite Systems
		00900	Other Receipts
			Non-plan
		81001	Direction and Administration
		80881	Research and Development
		80882	Education and Training
		80886	Housing
		81063	Operation and Maintenance
		82438	Project Management
		82439	Space Crafts
		82440	Master Control Facilities
		80900	Other Expenditure

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4713	Other Communication Services		Receipts
		00491	Receipts from Monitoring Organisation
		00492	Receipts from Wireless Planning and Coordination Organisation
		00493	Receipts from Universal Access Levy
		00494	Receipts from Telecommunications License Fee (1)
		00900	Other Receipts
			Non-plan
		80491	Monitoring Services
		80492	Wireless Planning and Coordination
		80493	Compensation to Service provider for Universal Service Obligation
		81003	Transfer to Reserve Funds
		81040	Loans to Public Sector and other Undertakings
		81049	Investments in Public Sector and other Undertakings
		82441	Other Communication Facilities (2)
		80900	Other Expenditure
		80943	Deduct- Amount met from Universal Service Obligation Fund
Notes:			
(1)	This scheme head will record receipts under the following Sub-scheme Heads:		
(i)	Cellular Services		
(ii)	Basic Services		
(iii)	Others (for Radio Paging etc.)		
(2)	This scheme head will include the expenditure on buildings etc. for the Monitoring Organisation.		

48- Science, Technology and Environment

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4801	Atomic Energy		Receipts
		00495	Receipts from Health Schemes
		00496	Receipts from Sales and Services of Bhaba Atomic Research Centre
		00497	Receipts from sales and services of Atomic Minerals Division
		00555	Receipts from Licence fees
		00900	Other Receipts
			Plan
		11001	Direction and Administration
		10495	Health Schemes
		10497	Surveys and Prospecting for Atomic Minerals
		10881	Research and Development
		10886	Housing
		11055	International Cooperation
		12442	Control and Regulatory Functions
		12443	Pilot Plants
		12444	Centre for Advanced Technology
		12445	Other Research Facilities
		12446	Common Facilities
		10900	Other Expenditure
			Non-plan
		81001	Direction and Administration
		80881	Research and Development
		80886	Housing
		80495	Health Schemes
		80497	Surveys and Prospecting for Atomic Minerals
		81055	International Cooperation
		82442	Control and Regulatory Functions
		82443	Pilot Plants
		82444	Centre for Advanced Technology
		82445	Other Research Facilities
		82446	Common Facilities
		80900	Other Expenditure

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4802	Space Research		Receipts
		00498	Receipts from Space Research
		00900	Other Receipts
			Plan
		11001	Direction and Administration
		10883	Machinery and Equipment
		10886	Housing
		10495	Health Schemes
		12446	Common Services
		12447	INSAT Programme
		12448	Space Technology
		12449	Space Applications
		12450	Space Sciences
		10900	Other Expenditure
			Non-plan
		81001	Direction and Administration
		80495	Health Schemes
		80883	Machinery and Equipment
		80886	Housing
		82446	Common Services
		82447	INSAT Programme
		82448	Space Technology
		82449	Space Applications
		82450	Space Sciences
		80900	Other Expenditure

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4803	Earth System Science (1)		
01	Atmospheric Science and Services		Receipts
		00499	Receipts from Atmospheric Science and Services
		00900	Other Receipts
			Plan
		12451	Dedicated Weather Channel and Common Wealth Games 2010
			Non-plan
		81001	Direction and Administration
		80881	Research and Development (2)
		80882	Education and Training
		81055	International Cooperation
		82452	Satellite Services (3)
		82453	Observatories and Weather Stations
		82454	Instrumentation (4)
		82455	Other Atmospheric Science and Services
		80900	Other Expenditure
02	Ocean Science and Services		Receipts
		00500	Receipts from Ocean Science and Services
		00900	Other Receipts
			Plan
		12456	Ocean observation and Information System
		12457	Data Buoy Programme & Operation Maintenance of Sagar Manjusha
			Non-plan
		80881	Research and Development
		80882	Education and Training
		80500	Oceanographic Survey
		82458	Assistance for Oceanographic Research
		82459	Other Research Schemes
		80900	Other Expenditure
03	Polar Science/ Cryosphere		Plan
		12460	Polar Science
		12461	Expeditions to the Arctic
		12462	Ice Class Research Vessel
			Non-plan

		80881	Research and Development
		80882	Education and Training
		82461	Antarctic Research
		80900	Other Expenditure
04	Ocean Resources		Plan
		12463	Polymetallic Nodules Programme
		12464	Delineation of the outer limits of Continental Shelf
		12465	Comprehensives Topography Surveys
		12466	Gas Hydrates Exploration and Technology Development for Exploitation
		12467	Multichannel Seismic System on Board Sagar Kanya
		12468	Desalination Technology 10 MLD
		12469	Integrated Ocean Drilling Programme and Arabian Sea Basin Studies
			Non-plan
		80881	Research and Development
		80882	Education and Training
		82463	Polymetallic Nodules Programme
		80900	Other Expenditure
05	Ocean Technology		Plan
		11063	Operation and Maintenance of Sagar Nidhi
		12470	Coastal Research Vessels & Other Research Vessels
		12471	Sea Front Facilities
		12472	Development of Manned Submersible
		12473	Demonstration of Shore Protection Measures through Pilot Project
			Non-plan
		80881	Research and Development
		80882	Education and Training
		80900	Other Expenditure
06	Coastal Marine Ecology		Plan
		12474	Marine Research and Technology Development
		12475	Coastal Ocean Monitoring and Prediction System
			Non-plan
		80881	Research and Development
		80882	Education and Training
		80900	Other Expenditure

07	Climate Change Science		Plan
		12476	Centre for Climate
			Non-plan
		80881	Research and Development
		80882	Education and Training
		80900	Other Expenditure
08	Disaster Support		Plan
		12477	Early Warning System for Tsunami and Storm Surge
		12478	Multi Hazards Early Warning Support System
		12479	Seismicity and Earthquake Precursors
			Non-plan
		80881	Research and Development
		80882	Education and Training
		80900	Other Expenditure
09	Extra Mural Component		Plan
		10881	Research and Development in Earth and Atmospheric Science
			Non-plan
		80881	Research and Development
		80882	Education and Training
		80900	Other Expenditure
10	Outreach		Plan
		11001	Direction and Administration
		10884	Construction of Hqrs. Building (Earth Science)
			Non-plan
		80881	Research and Development
		80882	Education and Training
		80900	Other Expenditure
Notes:			
(1)	This Major Head will record expenditure on all Atmospheric Science and Services including Aviation, Agriculture Meteorology, Hydrometeorology, Seismological services and Agency Services.		
(2)	This scheme head record expenditure on development, manufacture, calibration and repairs of the various instruments.		
(3)	This will include space and ground equipment exclusively provided for Atmospheric Science and Services.		
(4)	These will record expenditure on Research and Training not forming part of other schemes.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4804	Other Scientific Research		
01	Survey of India		Receipts
		00501	Receipts from Survey of India
		00900	Other Receipts
			Plan
		12480	Modernization of Mapping Organization SOI and NATMO
			Non-plan
		81001	Direction and Administration
		80882	Education and Training
		80886	Housing
		81014	Assistance to Autonomous Bodies
		82481	Topographical Survey
		82482	Publications of Map, Charts, Reports etc.
		82483	Surveys of Developmental Projects
		80900	Other Expenditure
02	Pharmaceutical Research		Receipts
		00502	Receipts from Pharmaceutical Research
		00900	Other Receipts
			Plan
		10517	Drugs and Pharmaceuticals Research
			Non-plan
		80517	Assistance to Pharmaceutical Research
60	Others		Receipts
		00503	Receipts from National Test House
			Plan
		10881	Research and Development
		11055	International Cooperation
		11014	Assistance to Autonomous Bodies
		11049	Investment in Public Sector and other undertakings
		12484	Human Resource Development Biotechnology
		12485	Programme for Promotion of Excellence and Innovation
		12486	Biotech Facilities
		12487	Bioinformatics
		12488	Grand Challenge Programme
		12489	Biotechnology for Social Development

		12490	Technology Promotion Development and Utilization Programme
		12491	Consultancy Development Centre
		12492	Department of Scientific and Industrial Research- Building and Infrastructure
		12493	National Laboratories
		12494	National Science and Technology- Human Resource Development
		12495	Intellectual Property and Technology Management
		12496	New Millennium Indian Technology Leadership Initiative
		12497	Technology Development Programme
		12498	Science and Technology Programme for Socio Economic Development
		12499	State Science and Technology Programme
		12500	Autonomous Institutions and Professional Bodies
		12501	Technology for Bamboo Products Mission Mode Project
		12502	Synergy Projects
		12503	Information Technology - Scientific Research
		12504	National Training Programme for Scientists Technologists working with Govt. of India
		12505	National Mission on Nano Science and Nano Technology
		12506	Scholarships for Science in Higher Education Oversight Committee Recommendation
		12507	Water Technology Initiative
		12508	Inspire
		12509	Innovation Clusters
		12510	Security Technology Initiative
		12511	Mega facilities for Basic Research
		12512	I and M Sector Biotechnology
			Non-plan
		81001	Direction and Administration
		80881	Research and Development
		81014	Assistance to Autonomous Bodies
		82513	Other Schemes
		80900	Other Expenditure (1)
Notes:			
(1)	This scheme head will include the expenditure on National Research Professors, encouragement to research scholars etc.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4805	Eco system Development		
01	Botanical Survey		Receipts
		00504	Receipts from Botanical Survey
			Non-plan
		81001	Direction and Administration
		80881	Research and Development
		81060	Investigation
		80900	Other Expenditure
02	Zoological Survey		Receipts
		00505	Receipts from Zoological Survey
			Non-plan
		81001	Direction and Administration
		80881	Research and Development
		80882	Education and Training
		81060	Investigation
		80900	Other Expenditure
03	Environmental Conservation and Ecological Regeneration		Receipts
		00900	Other Receipts
			Plan
		10881	Research and Development for Conservation and Development
		11055	International Cooperation
		12514	Environment Information Education and Awareness
		22515	Environmental management in Heritage, Pilgrimage and Tourist Centres including Taj protection
		12516	Coastal Zone Management
		12517	Bio diversity Conservation
		12518	Climate Change Adaptation
		12519	Climate Change Survey
			Non-plan
		80881	Research and Development for Ecological Regeneration
		81055	International Cooperation
		82514	Environmental Education/ Training/ Extension

		82520	Conservation Programmes
		82521	Environmental Planning and Coordination
04	Prevention and Control of Pollution		Receipts
		00900	Other Receipts
			Plan
		12522	Environmental Monitoring and Governance
		12523	Pollution Abatement
		12524	National Coastal Management Programme
		12525	Expert Group on Low Carbon Economy
		12526	Real time monitoring of Pollution
		22527	Catchment Management and River Rejuvenation
		22528	Conservation of Natural Resources and Ecosystems
		22529	National River Conservation Plan
			Non-plan
		82529	Prevention of pollution of National Rivers
		82530	Prevention of Air and Water Pollution
		82531	Impact Assessment
		80900	Other Expenditure
60	Others		Non-plan
		80900	Other Expenditure

49- General Economic Services

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4901	Tourism		
01	Tourist Infrastructure (1)		Receipts
		00506	Receipts from Tourists Transport
		00507	Rent and Catering Receipts
		00900	Other Receipts
			Plan
		12532	Externally Aided Projects of Tourism
		12533	Assistance for Large Revenue Generating Projects
		12534	Creation of Land Bank for Hotels
		12535	Assistance to Central Agencies for Tourism Infrastructure Development
		12536	Product/ Infrastructure Development for Destinations and Circuits
			Non-plan
		80506	Tourist Transport Service(2)
		80507	Tourist Accommodation
		82537	Tourist Centre (3)
		81022	Assistance to Public Sector and Other Undertakings
		81049	Investments in Public Sector and Other Undertakings
		80900	Other Expenditure
80	General		Receipts
		00508	Receipts from Promotion and Publicity
		00900	Other Receipts
			Plan
		11014	Assistance to Autonomous Bodies
		12538	Capacity Building for Service Providers
		12539	Overseas Promotion and Publicity including Marketing Development Assistance
		12540	Domestic Promotion and Publicity including Hospitality
		12541	Incentive to Accommodation Infrastructure
		12542	Market Research including 20 years Perspective Plan
		12543	Computerisation and Information &

			Technology
			Non-plan
		81001	Direction and Administration
		80508	Promotion and Publicity (4)
		80882	Education and Training
		81049	Investments in Public Sector and Other Undertakings
		81055	International Cooperation
		80900	Other expenditure
Notes:			
(1)	This Sub-major Head will record expenditure on repairs and maintenance of tourist bungalows, hotels etc. under concerned schemes.		
(2)	This scheme 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.		
(3)	This scheme head will record expenditure on repairs and maintenance facilities at tourist centres excluding that allocable to other schemes e.g. expenditure on a bus shelter or booking office will be recorded under "Tourist Transport Service".		
(4)	This scheme head will record expenditure on Tourist organisation except those allocable to other Heads and also publicity either direct or through other bodies.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4902	Foreign Trade and Export Promotion (1)		
01	Foreign Trade and Export Promotion Services		Receipts
		00509	Receipts from Export Trade
		00510	Receipts from Import Licence Application Fees
		00511	Receipts from Export Licence Application Fees
		00900	Other Receipts
		09000	Deduct-Refunds
			Plan
		12544	National Export Insurance Account
		12545	Market Access Initiative
		12546	Centre for WTO Studies
		12547	Export Promotion Studies
		21006	Assistance to States for Developing Export Infrastructure and Allied Activities
			Non-plan
		82548	Foreign Trade Control
		82549	Trade Representation (2)
		82550	Trade Information and Statistics (3)
		82551	Trade Demonstration and Publicity
		82552	Quality Control of Exports
		82553	Administration of Export Promotion Schemes (4)
		81057	Export Subsidy (5)
		81022	Assistance for Public Sector and other undertakings
		81049	Investments in Public Sector and other Undertakings
		81026	Assistance to Non-government Institutions (6)
		81055	International Cooperation
		80900	Other Expenditure
02	Special Export Processing and Economic Zones (6)		Receipts
		00900	Other Receipts
			Non-plan
		82554	Kandla Special Economic Zone
		82555	Santacruz Special Economic Zone
		82556	NOIDA Export Processing Zone
		82557	Madras Export Processing zone

		82558	Cochin Special Economic Zone.
		82559	Visag Export Processing Zone.
		82560	Salt Lake Export Processing Zone
		82561	Falta Export Processing Zone
Notes:			
(1)	Each Special Export Processing and Economic Zone will be a separate scheme with suitable receipt Heads and Heads to record expenditure on `Direction and Administration' and `Construction and Development'.		
(2)	This scheme head will record expenditure on Trade Commissioners abroad.		
(3)	This scheme head will record expenditure on Commercial Intelligence and Statistics.		
(4)	This scheme head will record expenditure of the Directorate of Export Promotion.		
(5)	This scheme head will record expenditure on export subsidy schemes of all Ministries.		
(6)	This scheme head will record assistance to Export Promotion Bodies and for market development but excludes items relating to the minor Head "Export subsidy".		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4903	Census Surveys and Statistics		
01	Census		Receipts
		00512	Receipts from Census
			Plan
		12562	Scheme of office of Registrar General of India (including NPR)
			Non-plan
		81001	Direction and Administration
		80512	Census
		82563	Computerisation of Census Data
		80900	Other Expenditure
02	Surveys and Statistics		Receipts
		00513	Receipts from Survey and Statistics
			Plan
		11014	Assistance to Autonomous Bodies
		12564	Capacity Development
		12565	Strengthening of Computer Centre
		12566	Strengthening Monitoring and Evaluation for Projects and Programmes
		12567	Economic Census
		22568	India Statistical Strengthening Project
		22569	Basic Statistics for Local Level Development
			Non-plan
		80513	Statistics
		82570	Gazetter and Statistical Memoirs
		82571	Vital Statistics (1)
		82572	Economic Advice and Statistics
		82573	Unique Identification Scheme
		80900	Other Expenditure
Notes:			
(1)	This will include the organisation "Registrar of Birth, Death and Marriages".		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4904	General Financial and Trading Institutions		
01	General Financial Institutions		Receipts
		00514	Receipts from General Financial Institutions
			Plan
		11049	Investment in Public Sector and other undertakings
			Non-plan
		81024	Assistance to General Financial Institutions
		80900	Other Expenditure
02	Trading Institutions		Receipts
		00515	Receipts from Trading Institutions
			Non-plan
		82574	Trading operation in Liquors etc. (1)
		81026	Assistance to Trading Institutions
		81049	Investments in Public Sector and other undertakings
Notes:		80900	Other Expenditure
(1)	The expenditure 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 scheme.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4905	International Financial Institutions		Receipts
		00516	Receipts from International Financial Institutions
			Non-plan
		81052	Investments in International Financial Institutions (1)
		82575	Contribution to International Financial Institutions (1)
		82576	Others Schemes
		80900	Other Expenditure
Notes:			
(1)	Each International Financial Institution may be treated as a sub-scheme under This scheme head, as may be found necessary		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
4906	Other General Economic Services		Receipts
		00517	Fees realized under the Monopolies and Restrictive Trade Practices Act,1969
		00518	Receipts from Patent Fees
		00519	Receipts from Fees for Registration of Trade Marks
		00520	Receipts from Certification Marking and Testing Fees
		00521	Receipts from Regulation of Joint Stock Companies (1)
		00522	Receipts from Fees for Stamping Weights and Measures
		00523	Receipts from Trade Demonstration and Publicity
		00524	Sale Proceeds of Liquor etc. (2)
		00525	Receipts from Portfolio Management Scheme (Discretionary Mode) of National Investment Fund
		00526	Receipts from Contribution from Railways towards repayment of World Bank Loan from Mumbai Urban Transport Project
		00527	Receipts from Regulation of other Business Undertakings (3)
		00528	Receipts from Land Ceilings (Other than agricultural land)
		00900	Other Receipts (4)
			Plan
		10537	Weights and Measures
		11014	Assistance to Autonomous Bodies
		11016	Assistance to Universities
		12577	Strengthening of Forward Market Commission
		12578	Setting up of Indian Institute of Corporate Affairs
		12579	Assistance for Infrastructure Development Viability Gap Funding
		12580	Modernisation and Strengthening of Intellectual Property Offices
		12581	Administration and Monitoring including HRD and Training
		12582	IT (Information, Communication Technology & Modernisation) DPE

		12583	Computerisation and Office Equipment Power
		12584	Management Cell
		12585	Expertise for Planning Process
		12586	50th year Initiative for Planning
		12587	Strengthening Evaluation Capacity in Government Planning
		12588	Plan Accounting and Public Finance Management System
		12589	Lumpsum Provision for NE Region and Sikkim
		12590	UNDP assistance for Capacity Development for District Planning
		12591	UNDP assistance for support to Livelihoods Promotion Strategies
		12592	Urban Oriented Employment Programmes (5)
		12593	Nehru Rozgar Yojana.
		22594	Swarna Jayanti Shahari Rojgar Yojana
			Non-plan
		81001	Direction and Administration (6)
		80517	Regulation of Monopolies and Restrictive Trade Practices
		80518	Regulation of Patents, Designs and Trade Marks
		80521	Regulation of Joint Stock Companies (7)
		80522	Regulation of Weights and Measures
		80525	Fees to Portfolio Managers for management of investments from National Investment Fund
		80527	Regulation of Other Business Undertakings (8)
		80528	Land Ceilings (other than Agricultural Land)(9) (10)(11)
		81055	International Cooperation
		82595	Quality Control and Standardisations
		82596	Regulation of Markets
		82597	Exchange loss under Foreign Currency (Non-Resident) Accounts Scheme".
		82598	Exchange Loss under Resurgent India Bonds
		82599	Exchange Loss under India Millennium Deposits
		82600	Debt Relief Schemes
		82601	Land Ceiling for Agricultural Land (10)

		82602	Compensation to Land holders on abolition to Zamindari System (11) (12)
		80900	Other Expenditure (13)
Notes:			
(1)	This scheme head will include fees and other receipts realized under the Companies Act and commission received by court liquidators under Banking Companies Act.		
(2)	This scheme 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 the Major Head "State Excise".		
(3)	This scheme head will include receipts from the Administration of Indian Partnership Act, Money Lenders Act, Chit Funds Act, and fees under Insurance Act.		
(4)	This scheme head 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-scheme Heads under this scheme.		
(5)	Each Urban Oriented Employment Programme except 'Nehru Rozgar Yojana' will be opened as a Sub-scheme head under this minor Head.		
(6)	This scheme head will include the expenditure of Office of the Adviser to Prime Minister on Public Information, Infrastructure and Innovations, Planning Commission/ Planning Board and Economic Advisory Council to Prime Minister.		
(7)	This scheme head will include expenditure on official Liquidators under companies Act, Regional Directors, Company Law Board and Court Liquidators under Banking Companies Act.		
(8)	This scheme head will include expenditure on Controller of Insurance, Administration of Indian Partnership Act, Money Lenders Act and Chit Fund Act.		
(9)	This scheme head will include compensation and administrative expenditure for enforcing the land ceiling laws for which separate Sub-scheme Heads may be opened.		
(10)	Compensation Bonds issued under Land ceiling laws will be accounted for under this scheme.		
(11)	In case where Bonds are issued in lieu of cash payment, the value of the bonds is debited to This scheme head by per contra credit to the Head '1701-Internal Debt of the Central Government-compensation and other Bonds'/1703- Internal Debt of the State Government-compensation and other Bonds' as the case may be.		
(12)	This scheme head will record payments of compensation to Landholders on the abolition of Zamindari system, when it is decided to capitalise the expenditure.		
(13)	This scheme head will inter-alia include (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 – Economic Services <i>51 – Special Area Programmes</i>			
	Major Head/ Sub-major Head		Receipts/ Schemes Heads
5101	MPs' Local Area Development Programme		Plan
		12603	MPs' Local Area Development Scheme
			Non-plan
		81021	Assistance to District Rural Development Agencies
		81031	Assistance to Local Bodies.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
5102	MLAs' Local Area Development Programme		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
5103	Other Special Area Programmes (1)		
01	Dangs District		
02	Backward Areas		Plan
		34761	Backward Regions Grant Fund
03	Tribal Areas		Plan
		21004	Tribal Area Sub Plan
04	Ladakh Autonomous Hill Development Council		
05	Bodoland Territorial Council		Plan
		34762	Special package for Bodoland Territorial Council
			Non-plan
		84762	Assistance for Special Plan Schemes for Bodoland Territory Council
06	Border Area Development		Plan
		34763	Special Central Assistance for Border Area
			Non-plan
		84763	Assistance for Special Plan Schemes for Development of Border Area
07	North Eastern Council		Plan
		34764	North Eastern Council Schemes
		34765	Assistance from Central Pool of Resources for North East and Sikkim
			Non-plan
		84764	Assistance for Special Plan Schemes of North Eastern Council
08	Hill Area		Plan
		34766	Special Central Assistance for Hill Areas
60	Others		Plan
		22604	Integrated Action Plan for selected Backward and Tribal Districts
Notes:			
(1)	Schemes corresponding to the Major Head/ Sub-major Head may be opened under the Sub-major Head as necessary.		

6- Capital Receipts

6- Capital Receipts			
	Major Head/ Sub-major Head		Receipts/ Schemes Heads
6001	Miscellaneous Capital Receipts		
01	Civil		Receipts
		00529	Grants received from U.S.A under the agreement on PL480 and other Funds 1974
		00530	Value of Bonus Shares
		00900	Other Receipts
03	Disinvestment of Government Equity Holding (1)		Receipts
		00531	Disinvestment of Public Sector and other Undertaking
		00532	Retirement of Capital/Disinvestments of Cooperative Societies/Banks
04	Premium received on Disinvestment of Government's Equity Holding		Receipts
		00531	Disinvestment of Public Sector and other Undertaking
Notes:			
(1)	The face value of share disinvested only is to be recorded under This scheme head.		

<i>7- Transfer to Contingency Fund</i>			
	Major Head/ Sub-major Head		Receipts/ Schemes Heads
7001	Appropriation to the Contingency Fund		Non-plan
		82605	Appropriation to the Contingency Fund

CONTINGENCY FUND			
<i>8- Contingency Fund</i>			
	Major Head/ Sub-major Head		Receipts/ Schemes Heads
8001	Contingency Fund		Non-plan
		82606	Appropriation from the Consolidated Fund (1)
			Each Major Head in the Consolidated Fund as deemed will appear as a scheme.
Notes:			
(1)	The amount appropriated from the Consolidated Fund for transfer to the Contingency Fund and debited under the Major Head `6001- Appropriation to the Contingency Fund' will be credited under this scheme.		

PUBLIC ACCOUNT			
9- Public Account			
91- Small Savings, Provident Funds etc.			
	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9101	National Savings Bank Deposits	99001	Post Office Savings Account,1981
		99002	National Savings Fixed and Time Deposits (1)
		99003	Cumulative Time Deposits (1)
		99004	Post Office Recurring Deposit,1981
		99005	Post Office Time Deposits (1 year), 1981.
		99006	Post Office Time Deposits (2 year), 1981.
		99007	Post Office Time Deposits (3year), 1981.
		99008	Post Office Time Deposits (5 year), 1981.
		99009	Post Office Monthly Income Account, 1987.
		99010	Senior Citizen Savings Scheme, 2004.
		99011	Discontinued National Savings Deposit Schemes.
Note:			
(1)	Separate Sub-scheme Heads may be opened under these schemes 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.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9102	National Savings Certificates	99012	Post Office Certificates (1) (2)
		99013	Defence Savings Certificates (1)
		99014	National Development Bonds
		99015	Post Office Certificates (New Series)
Notes:			
(1)	Separate Sub-scheme 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 "1511-Miscellaneous General Services-Unclaimed Deposits", at the end of 3rd year after the year's accounts in which the certificates mature.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9103	Public Provident Funds	99016	Public Provident Funds

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9104	Investment of National Small Savings Fund	99017	Investment in Special Central Government Securities issued against outstanding balances of Small Savings as on 31-3-1999
		99018	Investment in Special Central Government Securities issued against net collections of Small Savings from 1-4-1999
		99019	Investment in Special State Government Securities (1)
		99020	Investment of sums, received in NSSF on redemption of Special Central /State Government Securities, in special Central Government Securities
		99021	Investment under other instruments (2)
Note:			
(1)	Name of the State will appear as Sub-scheme head		
(2)	Each borrowing institution shall appear as a distinct Sub-scheme head under this scheme.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9105	Income and Expenditure of National Small Savings Fund		
01	Income from Investments of Small Savings Collections	99022	Interest on Investment in Special Central Government Securities issued against outstanding balances as on 31-3-1999
		99023	Interest on Investment in Special Central Government Securities against collections from 1-4-1999
		99024	Interest on Investment in Special State Government Securities (1)
		99025	Investment of sums, received in NSSF on redemption of Special Central /State Government Securities, in special Central Government Securities
		99026	Interest on Investments in other instruments (2)
02	Interest Payments to Subscribers	99027	Interest on National Savings Deposits
		99028	Interest on National Savings Certificates
		99029	Interest on Public Provident Fund
03	Management Cost	99030	Payment of agency charges to Department of Posts
		99031	Payment of agency charges to Public Sector Banks
		99032	Payment of agency commission to Agents
		99033	Cost of Printing
04	Other Income of NSSF	99900	Other Receipts
Note:			
(1)	Name of the State will appear as Sub-scheme head		
(2)	Each borrowing institution shall appear as a distinct Sub-scheme head under this scheme.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9106	State Provident Funds		
01	Civil	99034	General Provident Funds
		99035	Contributory Provident Fund
		99036	I C S Provident Fund (1)
		99037	All India Services Provident Fund
02	Defence	99038	Defence Savings Provident Fund
		99039	Defence Services Officers Provident Fund
		99040	Defence Services Personnel Provident Fund
		99041	Indian Ordnance Factories Workmen's Provident Fund
		99042	Indian Naval Dockyard Workmen's Provident Fund
		99043	Other Miscellaneous Provident Fund
03	Railways	99044	State Railways Provident Fund (2)
		99045	Transferred Railways Personnel Provident Fund (2)
04	Interest Suspense	99046	Interest Suspense Account (4)
60	Other Provident Funds	99047	Workmen' s Contributory Provident Fund
		99048	Contributory Provident Pension Fund
		99043	Other Miscellaneous Provident Funds (3)
Notes:			
(1)	ICS (Non European Members) Provident Fund may be recorded under a separate Sub-scheme head below this scheme.		
(2)	Contributory' and 'Non-Contributory' Provident Funds may be shown under distinct Sub-scheme head under these schemes.		
(3)	Each provident fund will be shown distinctly under a separate Sub-scheme 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 scheme head pending clearance by per contra credit to the Fund account of the subscriber concerned at the close of the accounts for the year.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9107	Trusts and Endowments	99049	Treasury Notes (1)
		99050	Endowment By the Late King of Oudh
		99051	"Trusts Created by the Edavagai Rights Acquisition Act, 1955"
		99052	Endowments for Charitable and Educational Institutions
		99053	Other Trusts (2)
Notes:			
(1)	Separate Sub-scheme 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-scheme Heads under this scheme. This scheme head will include inter alia transactions relating to 'Deposits of Assam Williamson Education Endowments Fund (Assam)' 'Deposits of Gopal Chandra Trust Fund '(Assam)', 8% and 6% Perpetual loans (Madras and other similar trusts, if any, for each of which there will be specific Sub-scheme Heads).		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9108	Insurance and Pension Funds	99054	Postal Insurance and Life Annuity Fund
		99055	Family Pension Funds (2)
		99056	Central Government Employees' Group Insurance Scheme (4)
		99057	Union Territory Employees' Group Insurance Scheme (5)
		99058	State Government Insurance Fund (1)
		99059	Other Insurance and pension Funds (3)
		99060	State Government Employees' Group Insurance Scheme (5)
Notes:			
(1)	This scheme head will record transactions connected with Insurance Schemes run by State Governments with specific Sub-scheme Heads for Life Insurance Schemes and General Insurance Schemes.		
(2)	This scheme head will record transactions relating to Bombay Family Pension Fund of Government Servants, Bengal Uncovenanted Service Family Fund, General Family Pension Fund of GRADE IV Governments Servants, Hindu Family Annuity Fund etc., under distinct Sub-scheme Heads.		
(3)	Each category of Insurance or Pension Funds will be recorded separately under distinct Sub-scheme Heads.		
(4)	Subscriptions recovered under the scheme will be credited to the scheme proper by all concerned accounting authorities, Apportionment thereof will however be done by Ministry of Finance between the following two Sub-scheme Heads:-		
(a)	Insurance fund		
(b)	Savings Fund		
(5)	The nomenclature of the scheme 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 scheme head will have two Sub-scheme Heads viz :-		
(a)	Insurance Fund		
(b)	Savings Fund		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9109	Special Deposits and Accounts	99061	Investment of Deposits of U.S Counterpart Funds
		99062	Special Securities Issued to Foreign Government under Bilateral Trade Agreements
		99063	Special Securities Issued to Rural Electrification Corporation
		99064	Special Securities Issued to Industrial Development Bank of India
		99065	Special Securities Issued to Unit Trust of India
		99066	Special Securities Issued to National Bank for Agricultural and Rural Development
		99067	"Special Deposits by Provident, Superannuation and Gratuity Fund"
		99068	Special Drawing Rights at the I.M.F
		99069	Income Tax Annuity Deposits
		99070	Compulsory Deposits
		99071	Deposits By State Bank of India
		99072	Deposits by the Kudremukh Iron Ore Company Ltd.
		99073	Deposits by the Indian Oil Corporation
		99074	Deposits by the Madras Refineries Ltd.
		99075	Deposits by the General Insurance Corporation and its Subsidiaries
		99076	Deposits by the Life Insurance Corporation of India
		99077	Deposits of Unit Trust of India
		99078	Deposits of the I.B.R.D
		99079	National Deposit Scheme
		99080	Special Securities Issued to Nationalised Banks
		99081	Special Deposits by the Employees State Insurance Corporation
		99082	Special Deposits by the Unit Trust of India
		99083	Special Deposits of Employees Provident Fund Scheme (Administration Fund)

		99084	Special Deposits of Employees Deposit Linked Insurance Scheme (Administration Fund)
		99085	Petroleum Bonds (1)
		99086	Special Securities issued to Stressed Assets Stabilization Fund in consideration of stressed Assets of IDBI
		99087	Special Securities issued to Food Corporation of India
		99088	Special Securities issued to Oil Marketing Companies (8.13 per cent Oil Marketing Companies' Government of India Special Bonds, 2021)
		99089	Issue of Special Bonds to Fertilizers Companies as compensation towards Fertilizer Subsidy
Note:			
(1)	A separate Sub-scheme head may be opened for different series of Bonds.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9110	Other Deposits and Accounts		
01	Deposit Scheme for Retiring Employees	99090	Deposit Scheme for Retiring Government Employees, 1989
		99091	Deposit Scheme for Retiring Employees of Public Sector Companies, 1991.
02	Other Deposits Schemes	99092	Mahila Samridhi Yojna for Rural Women

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9111	Other Savings Deposits	90093	State Savings Bank Deposits (1)
Note:			
(1)	Under This scheme head separate Sub-scheme head may be opened for recording each type of deposit notified from time to time such as One Year, Three year and Five Year Time Deposits, 5 Years, 10 Years, 15 Years Cumulative Time Deposit Accounts, Treasury Savings Bank Deposits, Treasury Fixed time deposits, etc run by the State Governments.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9112	Other Savings Certificates	99094	State Savings Certificates
		99095	Treasury Savings Deposit Certificates (1)
		99096	Savings Certificate – Bank Series (1)
Note:			
(1)	Separate Sub-scheme Heads may be opened for each type of savings certificates, such as Cash Certificates, Savings Certificates of different denominations etc. run by the State Governments.		

92- Reserve Funds bearing Interest

92- Reserve Funds bearing Interest			
	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9201	Depreciation/Renewal Reserve Fund	99097	Depreciation Reserve Funds-Railways (Commercial Lines) (1)
		99098	Depreciation Reserve Funds-Railways (Strategic Lines) (1)
		99099	Depreciation Reserve Funds-Government Commercial Departments and Undertakings (2)
		99100	Depreciation Reserve Funds-Government Non-Commercial Departments and Undertakings (2)
		99101	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 schemes.		
2)	Each fund relating to each Government commercial or non-commercial department/undertaking may be recorded under a distinct Sub-scheme head below these schemes.		
3)	Investments relating to each fund may be recorded under a distinct Sub-scheme head below this scheme.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9202	Revenue Reserve Funds	99102	Railway Revenue Reserve Fund- Investment Account
		99103	Posts and Telegraphs Revenue Reserve Fund
		99104	Telecommunication Revenue Reserve Fund

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9203	Development Funds	99105	Railway Development Fund-Commercial Lines (1)
		99106	Railway Development Fund-Strategic Line (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.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9204	Capital Reserve Funds	99107	Capital Reserve Fund-Posts and Telegraphs (1)
		99108	Telecommunication Capital Reserve Fund
		99109	Railway Capital Fund
Notes:			
(1)	The following sub-scheme heads may be opened under this scheme head:		
	Receipts:		
(i)	Appropriation from Posts and Telegraphs Surplus		
(ii)	Supplementary Depreciation towards inflationary element		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9205	General and Other Reserve Funds	99110	General and Other Reserve Funds of Government Commercial Departments/Undertakings (1)
		99111	Development fund for Agricultural Purposes
		99112	Railway Pension Fund-Commercial Lines (2)
		99113	Railway Pension Fund-Strategic Lines (2)
		99114	Staff Benefit Fund (Railway Commercial Lines)
		99115	Staff Benefit Fund (Railways Strategic Lines)
		99116	General Insurance Fund
		99117	General Insurance Fund-Investment account
		99118	Contingency Reserve Fund - Electricity (3) (4)
		99119	Contingency Reserve Fund - Electricity-Investment Account (4)
		99120	Amenities Reserve Fund
		99121	Amenities Reserve Fund-Investment Account
		99122	Natural Disaster Unspent Marginal Money Fund
		99123	Natural Disaster Unspent Marginal Money Fund-Investment Account
		99124	Employees Welfare Fund (Andhra Pradesh State)
		99125	National Fund for Control of Drug Abuse
		99126	Disaster Relief Fund
		99127	Price Stabilization Fund
		99128	Pharmaceutical Research and Development Support Fund
Notes:			
(1)	This 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-scheme head.		
(2)	These funds have been set up to even out the fluctuating burden of pension payments over the years, that will otherwise arise.		
(3)	See Note (1) below Major Head "9202- Revenue Reserve Funds."		

(4)	These schemes will include also the transactions on account of the Contingency Reserve Funds of the Nuclear Power Schemes. For this purpose a separate Sub-scheme head may be opened for the Contingency Reserve Fund of each Nuclear Power Station.

93- Reserve Funds not bearing Interest			
	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9301	Sinking Funds		
01	Appropriation for reduction or avoidance of Debt	99129	Sinking Funds (1)
		99130	Other Appropriation (2)
02	Sinking Fund Investment Account(3)	99131	Sinking Fund-Investment Account
Notes:			
(1)	This scheme head is credited with the amount set apart each year for the sinking fund created for a loan by charge to "1706- 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 Major Head "Internal Debt". On the maturity of the loan, the balance outstanding under this Major Head is credited to the Major Head "9716- 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 Major 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 Major Head (Sinking Fund). Simultaneously an amount equivalent to the nominal value of the securities cancelled is credited to "9716- Miscellaneous Government Account Ledger Balance Adjustment Account" by per contra debit to this Major 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 scheme head will be closed to "9716- Miscellaneous Government Account-Ledger Balance Adjustment Account".		
(3)	In cases where the amounts at credit of the Sinking Funds are invested, the amount spent on the purchase of securities should be debited to this Major 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 Major 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 Major 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 "1403- Interest Receipts /1707- Interest payments".		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9302	Famine Relief Fund	99132	Famine Relief Fund (1)
		99133	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 scheme 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-scheme head, below this scheme. The account of this fund may be exhibited under the following distinct Sub-scheme 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-scheme Heads "Transfers to general balance for repayment of debt" and "Transfers to general balances for financing loans to cultivators etc." respectively by contra credit to "9716- Miscellaneous Government Account-Ledger Balance Adjustment account".		
(2)	The Sub-scheme 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 Head/ Sub-major Head		Receipts/ Schemes Heads
9303	Central Road Funds	99134	Central Road Funds
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 Major Head by contra debit to the Major Head '4624- 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 "4624- Roads and Bridges' or any other appropriate Head of account concerned and '4907- Other General Economic Services' respectively. The debits under these Major 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 '1601- Transfer payments to State, Union Territory Governments, Urban Local Bodies and Panchayati Raj'. This Major 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- Transfer payments to State, Union Territory, Urban Local Bodies and Panchayati Raj'. Out of these amounts, the allocations other than those from reserves, are credited to Major Head '9507- Other Deposits-Subventions from Central Road Fund', by contra debit to the Major Head '4624- Roads and Bridges' or any other appropriate Major Head 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 Major 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 '1601- Transfer payments to the State, Union Territory Governments, Urban Local Bodies and Panchayati Raj'. This Major 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- Transfer payments to the State, Union Territory Governments, Local Bodies, Panchayati Raj'. The expenditure in reimbursement of which these grants are made, is debited to the Major Head '4624- Roads and Bridges'.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9304	Roads and Bridges Fund		
01	National Highways Permanent Bridges Fees Fund	99156	National Highways Permanent Bridges Fees Fund
02	State Roads and Bridges Fund	99136	State Roads and Bridges Fund
		99137	State Roads and Bridges Fund- Investment Account
Notes:			
(1)	<p>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 "4624-Roads and Bridges". The expenditure incurred by the State/U.T. Governments for collection of fees shall be reimbursed to that Government at actual for each bridge subject to a maximum limit of 12% of the total collections effected within the State/UT and shall be debited to the Sub-scheme head " Cost of collection of fees payable to State Govt./U.T. Governments" under the scheme `Fees on National Highways Permanent Bridges' below Major Head "4624- Roads and Bridges"</p>		
	<p>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 "4624-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 "4624" referred to above shall also be relieved by debit to the Fund Account by contra credit to the Major Head "4624". 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.</p>		
	<p>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.</p>		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9305	Depreciation/Renewal Reserve Fund	90138	Depreciation Reserve Funds of Government Commercial Departments/Undertakings (1)
		90139	Depreciation Reserve Funds of Government Non-Commercial Departments (1) (2)
Notes:			
(1)	Please see Note (2) below the Major Head `9201- Depreciation/Renewal Reserve Funds'.		
(2)	This scheme head is intended to record the transactions on account of Depreciation Reserve Funds of Non-commercial Departments of Governments like the Government Presses.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9306	Revenue Reserve Funds	90140	Revenue Reserve Funds (1)
		90141	Revenue Reserve Funds-Investment Account
Note:			
(1)	The scheme 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-scheme Heads below this scheme.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9307	Development and Welfare Funds	99142	Development Funds For Educational Purposes (1)
		99143	Development Funds For Medical and Public Health Purposes (2)
		99144	Development Funds For Agricultural Purposes (3)
		99145	Development Funds For Animal Husbandry Purposes (9)
		99146	Sugar Development Fund
		99147	Industrial Development Funds (5)
		99148	Funds for Development of Milk Supply
		99149	Mining Areas Development Funds
		99150	Cooperative Development Funds (4)
		99151	Electricity Development Funds (6)
		99152	Capital Construction Funds
		99153	Port Development Funds
		99154	Port Development Funds-Investment Account
		99155	Mines Welfare Funds (7)
		99156	Cine- Workers Welfare Fund
		99157	Kutch Benevolent Funds
		99158	National Bio-Technological Core Fund
		99159	National Science and Technology Entrepreneurship Development Fund
		99160	Employment Guarantee Fund
		99161	Customs and Central Excise Welfare Fund
		99162	Performance Award Fund
		99163	Customs and Central Excise Special Fund for acquisition of anti smuggling equipment etc
		99164	Consumer Welfare Fund (10)
		99165	National Fund for Control of Drug Abuse.
		99166	Central Resource Pool for Development of North Eastern Region
		99167	Development Fund for Tea Sector

		99168	Prarambhik Shiksha Kosh
		99169	Other Development and Welfare Fund (8)
Notes:			
(1)	This scheme 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-scheme Heads. Where any such fund is invested, the corresponding investments should also be exhibited under a distinct Sub-scheme head.		
(2)	This scheme 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-scheme Heads. Where any of the funds are invested, the corresponding investment should also be exhibited under distinct Sub-scheme head.		
(3)	This includes "State Agricultural Credit Relief and Guarantee Fund", "Sugar Cane Cess Fund", etc. which should be recorded under distinct Sub-scheme Heads. Where any of the funds are invested, the corresponding investments should also be exhibited under distinct Sub-scheme 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-scheme Heads. If any of these funds are invested, the investment accounts should be exhibited under distinct Sub-scheme Heads.		
(6)	Includes 'Special Reserve Fund-Electricity', 'Special Reserve Fund-Electricity Investment Account', etc. as distinct Sub-scheme 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-scheme Heads under this scheme.		
(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-scheme Heads.		
(9)	Includes 'World Food Programme-Maize Fund' as a distinct Sub-scheme head.		
(10)	The debits to Consumer Welfare Fund under This scheme head on this account may be adjusted by contra credit to Sub-scheme head 'Deduct - Amount met from Consumer Welfare Fund' under the relevant functions.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9308	Special Railway Safety Fund	99170	Special Railway Safety Fund (Commercial)
		99171	Special Railway Safety Fund (Strategic)

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9309	Railway Safety Fund	99172	Railway Safety Fund (Commercial)
		99173	Railway Safety Fund (Strategic)

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9310	Rural Employment Guarantee Fund	90174	National Rural Employment Guarantee Fund

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9311	General and Other Reserve Funds	99175	General Reserve Funds of Government Commercial Departments / Undertakings
		99176	Zamindari Abolition Fund
		99177	Religious and Charitable Endowment Funds
		99178	Railway Safety Works Fund
		99179	General Insurance Fund (1)
		99180	General Insurance Fund-Investment Account (1)
		99181	Ethyl Alcohol Storage Facilities Fund
		99182	Ethyl Alcohol Effluent Disposal Facility Fund
		99183	Food Grains Reserve Fund
		99184	Calamity Relief Fund
		99185	Calamity Relief Fund - Investment Account
		99186	National Renewal Funds
		99187	State Renewal Fund (4)
		99188	Telecom Regulatory Authority of India General Fund
		99189	Investor Education and Protection Fund
		99190	Guarantee Redemption Fund
		99191	Universal Service Obligation Fund
		99192	National Calamity Contingency Fund
		99193	Guarantee Redemption Fund – Investment Account
		99194	MUTP Loan Repayment Reserve Fund
		99195	Farmers' Debt Relief Fund (FDRF)
		99196	Central Electricity Regulatory Commission Fund
		99197	Warehousing Development and Regulatory Authority Fund
		99198	Other Funds (2)
		99199	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-scheme Heads. Also includes transactions pertaining to the following funds which should be recorded under distinct Sub-scheme 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-scheme Heads.
(i)	Publication Fund (Assam)
(ii)	Magh Mela Fund (U.P)
(iii)	Nazul Fund (Lucknow)
(iv)	Motor Transport Reserve Fund
(v)	State Equalisation Fund
(vi)	Silver Redemption Fund
(3)	Investments in respect of the various funds referred to in Note (2), if any, should be recorded under distinct Sub-scheme Heads under this scheme.
(4)	The nomenclature of the scheme will contain the name of the State or Union Territory, as the case may be.

94- Deposits bearing Interest

94- Deposits bearing Interest			
	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9401	Civil Deposits	99200	Security Deposits (1)
		99900	Other Deposits
Note:			
(1)	This will also record Security Deposits deposited by Emigrants prior to 14-9-87 (which were also earning interest with the banks) under Emigration Rules, 1983 and which are transferred by State Bank of India, Bombay and State Bank of Patiala, New Delhi to Government Accounts.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9402	Deposits of Railways	99201	Indian Railway Deposits
		99202	IRCA-Employees' Provident Fund (1)
		99203	Contributory IRCA-Employees' Provident Funds-Investment Account
		99204	Non Contributory IRCA-Employees' Provident Funds-Investment Account
Note:			
(1)	"Contributory" and "Non-contributory Fund" will be recorded under separate Sub-scheme head under this scheme.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9403	Deposits of Local Funds	99205	Deposits of Municipal Corporations (1)
		99206	Deposits of State Transport Corporations
		99207	Deposits of State Housing Boards
		99208	Deposits of other Autonomous Bodies (2)
Notes:			
(1)	Deposits in respect of each Municipal Corporation may be shown under distinct Sub-scheme Heads.		
(2)	This scheme 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 distinct Sub-scheme Heads.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9404	Other Deposits	99209	National Defence Fund
		99210	Deposits of Shipping Development Fund
		99211	"Deposits of Government Companies, Corporations etc. (1) "
		99212	"Coal Mines Pension Scheme. 1998 "
		99213	"Coal Mines Deposit-Linked Insurance Scheme,1976"
		99214	"Employees' Family Pension Scheme,1971"
		99215	Deposits Towards Payment of Estate Duty
		99216	"Deposits of Income Tax, Super Tax EPT and Surcharge"
		99217	Own Your Telephone Exchange Deposits
		99218	Telephone Application Deposits
		99219	Telex Application Deposits
		99220	Field Deposits
		99221	Solarium Fund
		99222	Leased Telecommunication Facility Deposits
		99223	Deposits by MTNL for financing Telecommunication Projects
		99224	Deposits of State Bank of India under NRI Bonds Scheme.
		99225	Defined Contribution Pension Scheme for Government Employees
		99898	Miscellaneous Deposits (2)
Notes:			
(1)	Deposits of each Government Company/Corporation will be recorded under a separate Sub-scheme head.		
(2)	This is a residuary Head, intended to record all types of miscellaneous deposits with a distinct Sub-scheme head for each type of deposit.		

95- Deposits not bearing Interest

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9501	Civil Deposits	99226	Revenue Deposits (1)
		99227	Customs and opium Deposits (2)
		99228	Security Deposits (3)
		99229	Civil Courts Deposits (4)
		99230	Criminal Courts Deposits
		99231	Personal Deposits (5)
		99232	Trust Interest Funds (6)
		99233	Public works Deposits
		99234	Forest Deposits
		99235	Deposits of Police Funds
		99236	Other Departmental Deposits
		99237	Deposits for purchases etc. in India (7)
		99238	Deposits for purchases etc, abroad (8)
		99239	Export Trade Deposits
		99240	Deposits received by Government Commercial Undertakings
		99241	Deposits under various Central and State Acts (9)
		99242	Deposits for work done for Public bodies or private individuals (10)
		99243	Deposits of fees received by Government servants for work done for private bodies.
		99244	Companies Liquidation Accounts (11)
		99245	Deposits of Autonomous District and Regional Funds (Assam, Meghalaya and Mizoram)
		99246	Deposits in Connection with Elections (13)
		99247	Mines Labour Welfare Deposits (14)
		99248	Deposits of Educational Institutions
		99249	Unclaimed Deposits in the G.P. Fund (15)
		99250	Unclaimed Savings Bank Deposits
		99251	Unclaimed Deposits in other Provident Fund (15)
		99252	Deposits of Local Bodies for meeting claims of contractors/ employees' pensioners etc. who have migrated to Pakistan

		99253	Deposits on a/c of Government deposits transferred from Pakistan
		99254	Deposits on a/c of cost price of Liquor, Ganja and Bhang
		99255	Provident Societies Liquidation Account (12)
		99900	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 scheme "P.W.D. deposits" in terms of 188 of Central Government Accounts (R & P) Rules 1983. This scheme 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 scheme '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 scheme 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 scheme.		
(7)	This scheme 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-scheme 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-scheme head "Other purchases." Suitable object Heads may be opened for each Credit/Loan agreements wherever necessary. Another Sub-scheme 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-scheme		

	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 scheme. 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 scheme.
(11)	This scheme head is intended to record the credits on account of unclaimed dividends and undistributed assets of companies in official or voluntary liquidation.
(12)	This scheme 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 scheme head are to be classified under the following Sub-scheme 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-scheme 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 schemes 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 Major Head "1511-Miscellaneous General Services-Unclaimed Deposit" after keeping a note in the Register of Deposits against the relevant items.
(16)	This residuary scheme includes all other categories of deposits, which cannot be brought under the other distinct schemes 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", "Sinhashta Mela Fund (MP)", "Official Receivers Remuneration Fund", "Cash Deposits of retiring Government servants" etc. Separate Sub-scheme Heads may be opened for each of these deposits, under this scheme.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9502	Defence Deposits	99256	Defence Services Deposits
		99257	Unclaimed Provident Fund Deposits (Defence) (1)
		99900	Other Deposits (2)
Notes:			
(1)	See Note (15) below the Major Head "9501- Civil Deposits"		
(2)	This scheme head will include "Trust interest account"		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9503	Railways Deposits	99258	Indian Railway Deposits
		99259	Deposits of Branch Line Companies
		99260	Unclaimed Provident Fund Deposits (Railways)(1)
		99261	Trust Interest Account (2)
		99900	Other Deposits
Notes:			
(1)	See Note (15) below Major Head "9501-Civil Deposits"		
(2)	This scheme head will record interest realised on Government Securities of contractors etc. pending distribution thereof to the depositors.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9504	Postal Deposits	99262	Postal Deposits
		99900	Other Deposits (1)
Note:			
(1)	See Note (2) below the Major Head "9502-Defence Deposits"		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9505	Telecommunication Deposits	99263	Telecommunication Deposits
		99900	Other Deposits (1)
Note:			
(1)	See Note (2) below the Major Head "9502-Defence Deposits"		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9506	Deposits of Local Funds	99264	District Funds
		99265	Municipal Funds
		99266	Cantonment Funds
		99267	Funds of Insurance Association of India
		99268	State Transport Corporation Funds
		99269	Funds of the ICAR
		99270	State Electricity Boards Working Funds
		99271	State Housing Boards Funds
		99272	Panchayat Bodies Funds (1)
		99273	Education Funds
		99274	Medical and Charitable Funds
		99275	Port and Marine Funds
		99276	Ladakh Autonomous Hill Development Council Fund.
		99277	Jharkand Area Autonomous Council Fund
		99278	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-scheme Heads.		
(2)	Includes all other miscellaneous funds such as "Town and Bazar Funds" which may be shown under distinct Sub-scheme Heads.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9507	Other Deposits	99279	Countess of Dufferin Fund
		99280	Cement Regulation Account
		99281	Subventions from Central Road Fund (1)
		99282	Deposits of Mines Provident Fund
		99283	Deposits of Market Loans (3)
		99284	Accounts under Indo-US Agreement 1974 (5)
		99285	Deposits of Income tax, Super tax, Excess Profit Tax, including interest and surcharge
		99286	Deposits of Local Bodies for discharge of Loans (2)
		99287	Levy Sugar Price Equalisation Fund
		99288	Personal Injuries (Compensation and Insurance) Fund
		99289	Drug Prices Equalisation Fund
		99290	Coconut Development Fund
		99291	Oil-seeds and Vegetable Oil Development Fund;
		99292	Advance Deposits for IDA Aided Projects (6)
		99293	Advance Deposits for IBRD Aided Projects (7)
		99294	Advance Deposits for IFAD Aided Projects (8)
		99295	Advance Deposits for Japanese Grants Aided Project (9)
		99296	Advance Deposits for ADB Assisted Projects (10)
		99898	Miscellaneous Deposits (4)
Notes:			
(1)	See Note (1) below the Major Head "9303 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 scheme, 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 scheme is intended to record transactions on account of deposits		

	which cannot be accommodated under any of the other schemes under this Major Head. Separate Sub-scheme Heads may be opened for each type of such deposits.
(5)	The following are the authorised Sub-scheme Heads under this scheme:-
(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-scheme head
(7)	Each IBRD Project will be shown as Sub-scheme head with object Head there under as IBRD Loan No.
(8)	Each IFAD Project will be shown as Sub-scheme head as IFAD Credit No.etc.
(9)	Each Japanese Grants aided Project will be shown as Sub-scheme head as Trust Account No..... (JPY)etc.
(10)	Each ADB Project will be shown as a Sub-scheme head as "ADB Loan No..... etc.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9508	Balance Account of Union Territories	99297	Balance of Puducherry
		99298	Balance of Goa, Daman and Diu
		99299	Balance of Arunachal Pradesh
		99300	Balance of Mizoram.
		99301	Balance of National Capital Territory of Delhi.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9509	Bhopal Gas Leak Disaster Relief Fund	99302	Claims and Relief Fund
		99303	Claims and Relief Fund -Investment Account
		99304	Insurance Fund
		99305	Insurance Fund - Investment Account
		99306	Contingency Fund
		99307	Contingency Fund - Investment Account.
		99308	Advance to Union Government for payment of Interim Relief 1993.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9510	National Investment Fund		
01	Civil	99309	Proceeds of dis-investment of Government Equity Holdings in PSUs including Premium (1)
Note:			
(1)	The name of each PSE whose shares have been disinvested will be recorded at Sub-scheme head level.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9511	Income and Expenditure Account of National Investment Fund	99310	Amount meant for Expenditure on Social Sector Schemes
		99311	Amount meant for Capital investment in revivable or profitable PSEs

96- Advances			
	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9601	Civil Advances	99312	Forest Advances
		99313	Revenue Advances(1)
		99314	Other Departmental Advances(2)
		99315	Other Advances(3)
Notes:			
(1)	This will be divided under two Sub-scheme Heads with details as follows:		
	<i>Sub-scheme Heads</i>	<i>Object Heads</i>	
	Advance for Survey Operations	Advances for Boundary Pillars	
		Revenue Survey Advances	
		Talukdari Settlement Advances	
		Cost of Survey Marks	
		Cost of Boundary Marks	
		Recoverable from Landholders	
		Cost of Boundary Marks pending	
		Completion of Survey Operation	
	Excise Advances	Abkary Advances	
(2)	Separate Sub-scheme Heads may be opened for each type of advance granted for departmental purposes. Separate Sub-scheme Heads may be opened for departmental advances granted by High Commission of 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-scheme head may be opened.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9602	Defence Advances	99316	Defence Advances

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9603	Railways Advances	99317	Department Advances

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9604	Postal Advances	99318	Postal Advances

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9605	Telecommunication Advances	99319	Telecommunication Advances

97- Suspense and Miscellaneous

Major Head/ Sub-major Head		Receipts/ Schemes Heads	
9701	Coinage Accounts	99320	Small Coins Depot Balances
		99321	Rupee Coin Balances
		99322	Quaternary Alloy Coin Balances
		99323	Bronze and Copper Coinage Account
		99324	Nickel Coinage Account (2)
		99325	Aluminum Coinage Account (2)
		99326	Silver Alloy Rupee Coinage Account (2)
		99327	Quaternary Alloy Coinage Account (2)
		99328	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.		
	<i>No.I-Bronze and Copper Coinage Account</i>		
	Debits	Credits	
	Balance of coins in the Mints on April 1st.	Net issues to Treasuries and Depots (a)	
	New coins mined during the year (b).	Balance of coins in the Mints on March 31st.	
	<i>No. II-Mint Profit Account</i>		
	Debits	Credits	
	Gross profit on coins passed into circulation credited to Revenue(c).	Balance from last year of profits not yet appropriated.	
	Balance being profit on coins in Depots and Mints on March 31st carried forward to next year (c)	Gross profit on manufacture during the year (b)	
(a)	The DG, Director of Currency 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 Department of Economic Affairs on receiving the requisite information from the DG, Director of Currency through the latter's monthly account, debiting Coinage Accounts (Part I Bronze and Copper Coinage Account) with the nominal value of coins manufactured by contra credit to (i) the Major Head "1401-Currency, Coinage and Mint" to the extent of the value of the material utilised and (ii) Coinage Accounts (Part II-Mint Profit Account) for the difference		

	representing gross profit on manufacture. The amount of gross profit adjusted is intimated to the Principal Accounts Officer, Department of Economic Affairs, Ministry of Finance to enable them to complete part II.
(c)	The Government is entitled to bring to account each year, as profit realised, only that portion which belongs to the amount of coins issued for circulation that is passed out of Mint and Depots combined. The sum of the gross profits brought forward from 1st year and the gross mintage profit of the year must therefore be distributed as follows:-
	Let A be the amount of coins in the Mint and depots on April 1st.
	B be the new coins added to the Joint stock during the year and C be the net issues to treasuries.
	$D=A+B-C$ is the balance in the Mints and Depots on March 31st. Then out of the whole sum of the gross profit
	$C/(A+B)$ is the portion to be taken as realised for transfer to Part II. Annual adjustment in this respect is made by the Principal Accounts Officer, Ministry of Finance, Department of Economic Affairs crediting Major Head "1401- Currency, Coinage and Mint" by 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.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9702	Suspense Accounts (1)	99329	Pay and Accounts Office Suspense (2)
		99330	Suspense Account (Civil) (3)
		99331	Cash Settlement Suspense Account (4)
		99332	Public Sector Bank Suspense (5)
		99333	Other Nominated Banks (Private Sector Banks) Suspense
		99334	Reserve Bank Suspense-Headquarters (6)
		99335	Reserve Bank Suspense-Central Accounts Office (7)
		99336	Tax Deducted at Source (TDS) Suspense (8)
		99337	Provident Fund Suspense
		99338	External Assistance Suspense (9)
		99339	Suspense Account for Purchases etc. Abroad (9)
		99340	Remittances between England and India through R.B.I
		99341	Transactions on behalf of the Reserve Bank (10)
		99342	Additional Wages Deposit Suspense Account (9)
		99343	Additional Dearness Allowance Deposit Suspense Account (Old) (9)
		99344	Additional Dearness Allowance Deposit Suspense Account (New) (9)
		99345	A.I.S Officers' Group Insurance Scheme (11)
		99346	Payments on behalf of Central Claims Organisation-Pension and Provident Fund (9)
		99347	Broadcasting Receiver Licence Fee Suspense (9)
		99348	Investment Account of Madhya Bharat Railways and Military funds (9)
		99349	Material Purchase Settlement Suspense Account(12)
		99350	Cash Settlement between Accountant General, Jammu and Kashmir and other State Accountants General.

		99351	Cash Settlement between Accountant General, Sikkim and other State Accountants General.
		99352	Customs Receipts awaiting transfer to the Receipt Head
		99353	Departmental Adjusting Account (13)
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 schemes below this Major Head will be cleared by minus debit or minus credit as the case may be.		
(2)	This scheme 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 Accountants General where the other party involved is a P.A.O. Separate Sub-scheme Heads "Transactions adjustable (Name of the Central PAO/State Accountant General / Railways /Defence/ Posts/Telecommunication Accounts Officer concerned) will be opened under This scheme head for each Accounts Officer with whom transactions are to be settled. This scheme 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 scheme head as hitherto fore.		
(3)	This scheme head is sub-divided into the following Sub-scheme Heads :-		
(a)	Treasury Suspense		
(b)	Objection Book Suspense		
(c)	Outstation Pay Bills for March		
(d)	Unclassified Suspense		
(e)	Cheques cancelled but paid		
(f)	Other Miscellaneous items		
(g)	Account with Railways		
(h)	Account with Defence		
(i)	Account with Posts		
(j)	Account with Telecommunication		
(k)	Account with Accountant General		
(l)	H.B.A. Suspense		
(m)	Motor Conveyance Advance Suspense		
(n)	N.D.F. Suspense		
(o)	Uncredited items under e-payments		
	Sub-scheme 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/ the 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		

	<p>Sub-scheme head. The amounts initially kept under this Sub-scheme head will be cleared and taken to the Major Head/ scheme concerned when the differences are settled on Receipts from necessary clarifications/wanting schedules etc. from the Treasury Officers.</p>
	<p>Sub-scheme 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 Sub-scheme 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-scheme head will be cleared minus entries under this Sub-scheme head by contra debit to the Major Head/ scheme concerned.</p>
	<p>Sub-scheme 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 Major Head/ scheme in the accounts for the month of April. Such initial debits will be cleared by affording minus debits.</p>
	<p>Sub-scheme 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.</p>
	<p>Sub-scheme 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-scheme head will be cleared by recovery of the amount from the payee or otherwise written off.</p>
	<p>Sub-scheme 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. Object 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-scheme Heads according to actual requirements. Sub-scheme 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.</p>
	<p>The Sub-scheme 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 Sub-scheme 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.</p> <p>The Sub-scheme Heads 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 Sub-scheme head will be cleared by issue of cheque/demand draft in favour of the R.B.I.</p>

	The Sub-scheme head at (o) will be operated upon by PAOs to account for the un-credited items under e-payments, received from the accredited bank. This Sub-scheme head shall be cleared by issuing cheques to the concerned parties or otherwise in consultation with DDO concerned.
(4)	Central (Civil)
	From 01-04-1993, This scheme head will not be operated for fresh transactions by the Central Pay and Accounts Offices excepting Cabinet Secretariat. However, This scheme head will be operated for clearing the old balances.
	State Government
	This scheme 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 scheme head will exclusively be operated upon initially as a transitory scheme 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 scheme head will be operated upon by Central Government's Pay and Accounts Offices which are banking with Public Sector Banks. The amount of Payment Scrolls i.e. the amount paid by the accredited Public Sector Banks against the cheques issued by the PAOs/ CDDOs will be credited to This scheme head by affording minus credit to '9708- Cheques and Bills etc'. The amount of Receipt Scrolls i.e. the amount received by the Public Sector Banks will be debited to This scheme head by affording credit to the relevant Major Heads/ schemes to which the receipts pertain. On receipt of the monthly statement of transactions from RBI, CAS (Nagpur), the credits and debits will be cleared by the Principal Accounts Office by affording minus credits and minus debits to the extent of amount adjusted on account of these transactions in the books of the R.B.I. This scheme 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 credit and debit sides).
	The progressive balances outstanding on credit and debit sides under the scheme 'Public Sector Banks Suspense' in the books of the Principal Accounts Officer concerned will represent respectively the payments and Receipts from 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 from monthly statement (s) of transactions from the RBI CAS, Nagpur before the close of the monthly accounts of relevant month. Causes for the said non-settlement will generally be (i) delay in receipt of Memorandum of transaction (s) by link bank from branch banks, (ii) delay or omission on the part of link banks in including the amount of branch bank memorandum in their daily advice to Reserve Bank of India, (iii) difference between amounts indicated in branch bank memo (which gets reflected in link bank advice) and the correct amounts of cheques paid / receipt challans scrolled and (iv) erroneous classification of transactions of a Ministry/Department against another

	<p>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 scheme "Public Sector Bank Suspense" will give a total picture thereof relating to all Civil Ministries/Departments put together.</p>
(6)	<p>This scheme 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 Accounts 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-scheme 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.</p>
(7)	<p>This scheme head is credited by the Principal Accounts Office etc at the time of issuing advices to the RBI, CAS, Nagpur to effect transfer from the balances of Central Government (Civil) to that of the State Government (except Sikkim Governments and UT of Puducherry) in connection with payment of loans, grants-in-aid, State Government share of Income-Tax, Union Excise duty etc. by debiting the concerned Major Heads/ schemes in their books. This scheme head will be cleared by means of a minus credit by contra credit to the Major Head "9713- Deposits with Reserve Bank- Central Civil" on receipt subsequently of the clearance memo from the RBI, CAS, Nagpur. At the time of repayment of loan and payment of interest thereon by the State Government, the State Accountant General/ UT Govt. advises the RBI, CAS, Nagpur with a copy to the Principal Accounts Office of the Ministry/</p>
	<p>Department concerned. On receipt of the advice the Central Accounts Office of the Reserve Bank of India, Nagpur debits the balances of State Government/ UT Govt. 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'.</p>
	<p>On receipt of the 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 by "minus " debit to suspense scheme and debit to the Major Head "9713 - Deposits with the Reserve Bank - Central Civil" by means of a Transfer Entry. The State Accountant General debits this suspense scheme on receipt of copy of advice from the Principal Accounts Office of the Union Ministry/ Department in State Section of his books by 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 RBI, CAS,Nagpur, the State Accountant General debits the relevant Major Head/ scheme by contra credit to this suspense scheme. This suspense scheme will be cleared by means of minus credit on receipt of clearance memo from the Reserve Bank by credit to</p>

	"9713 - Deposits with Reserve Bank - States - CAS Reserve Bank".
(8)	This scheme head is intended to accommodate receipts on account of income tax etc. deducted at source, while effecting payments of interest on State Government securities, salary bills of State Government employees, 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.
(9)	These schemes have been retained for the purpose of clearing old balances.
(10)	Receipts and payments relating to Reserve Bank of India appearing in Government Accounts should be credited or debited in the first instance to This scheme head under the appropriate Sub-scheme Heads 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.I.
	Transactions on account of Reserve Bank occurring at treasuries or Sub-treasuries should be carried by the State Government in whose Jurisdiction the Treasury is situated, until they are cleared by the Accountant General / Pay and Accounts Officer (Department of Economic Affairs)with the Reserve Bank. Transactions brought to account under This scheme 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.
(11)	Deductions/recoveries towards Central Government Employees Group Insurance

	<p>Scheme made from A.I.S. Officers of a State cadre shall be classified under the Sub-scheme 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-scheme head payment to Central Government of the subscriptions in respect of A.I.S. Officers Group Insurance Scheme.</p>
(12)	(a) Centre
	<p>This scheme head will be operated for direct purchases of stores in cases where payment has not been made in the same month in which stores have been received. This scheme head will be cleared when cheque is issued to the Supplier/Contractor. Unclaimed balances for more than three complete account years under this Minor Head shall be cleared by credit to Revenue".</p>
	<p>However, in exceptional cases as referred to in Rule 140 of General Financial Rules, 2005, where indents have to be projected to DGS&D, the payment made to PAO (Supply) by the PAO of the Division will be classified as minus credit under a distinct Sub-scheme head "Payment for purchases through DGS&D" under This scheme head in the books of the PAO. On receipt of stores, the Divisions will credit the value of stores under a distinct Sub-scheme head "Purchase pending payment/adjustment under This scheme head minor Head per contra Debit to Suspense Stock". The PAO memo when received from the office of the PAO, the Divisions after verifying the correctness of the amount with reference to materials received will credit to the Sub-scheme head "Payment for purchases through DGS&D" below This scheme head per contra minus credit to the Sub-scheme head "Purchases pending payment/adjustment" under which credit was originally given on receipt of the materials. The credits under the Sub-scheme head "Payment for purchases through DGS&D appearing in Divisional Accounts on account of adjustment of PAO Memos will be paired off/netted with the minus credit under this Sub-scheme head given by the PAO of the Division.</p>
	(b) State
	<p>The cost of stores received either by purchase or through inter-divisional transfers, shall be accounted for initially under This scheme head in all cases where the payment had not been made in the same month of receipt of stores. This scheme 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 scheme head shall be cleared by credit to revenue.</p>
(13)	<p>This scheme head will be operated only by State Accountants General. This scheme 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 scheme head is also used for the provisional adjustment of inter-departmental transfers.</p>

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9703	Suspense Accounts (Defence)(1)	99329	Pay and Accounts Office Suspense (2)
		99332	Public Sector Bank Suspense (3)
		99333	Other Nominated Banks (Private Sector Banks) Suspense
		99338	Provident Fund Suspense
		99354	Reserve Bank Suspense (4)
		99355	Accountant General Suspense (5)
		99356	Adjustment in Debt Settlement with Pakistan
		99899	Miscellaneous Suspense (6)
Notes:			
(1)	The debits and credits booked under the Suspense Head shall be cleared by minus debit or minus credit respectively.		
(2)	This scheme 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-scheme Heads will be operated under This scheme head for each Ministry/ Department. The inward claims received from other Ministries/Departments are not to be booked to This scheme head in cases where the particulars are not available. Such items may be classified under the schemes "Expenditure Awaiting Transfers to other Major Heads / Departments" or "Receipts Awaiting Transfers" under the relevant Major Heads respectively as the case may be pending transfer to the concerned scheme/ sub scheme.		
(3)	This scheme 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 scheme head. These may be kept distinct from the RBI Suspense which relates only to differences relating to the RBI Branches. This scheme 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.		
(4)	This scheme 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 scheme. This scheme 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 "9702-Suspense Accounts".		
(5)	This scheme 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 Major Head(s) at once		

	due to want of particulars, vouchers, etc. shall be accounted for under the schemes "Expenditure Awaiting Transfer to other Major Heads / Departments / Receipts Awaiting Transfer to other Major Heads", as the case may be, pending transfer to the concerned schemes/ sub schemes..
(6)	This scheme head will be sub- divided into the following Sub-scheme Heads:-
(i)	HBA Suspense
(ii)	MCA Suspense
(iii)	NDF Suspense
(iv)	Uncredited items under e-payments
(v)	Other Transactions
	For Sub-scheme Heads (i) and (ii) please see note on Sub-scheme head (l) and (m) below Note (3) below the Major Head "9702-Suspense Accounts". Sub-scheme head (iii) will be operated where NDF collections appear as deductions from salary bills etc. of Government servants. This Sub-scheme head will be cleared by issue of Cheques / Bank Drafts in favour of the Reserve Bank of India. Sub-scheme head "(iv) Uncredited items under e-payments" will be operated upon by Controller of Defence Accounts to account for the un-credited items under E- Payments, received from the accredited bank. This scheme head shall be cleared by issuing cheques to the concerned parties or otherwise in consultation with DDO concerned.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9704	Suspense Accounts (Railways) (1)	99329	Pay and Accounts Office Suspense (2)
		99332	Public Sector Bank Suspense (3)
		99333	Other Nominated Banks (Private Sector Banks) Suspense
		99341	Transactions on behalf of the Reserve Bank (4)
		99354	Reserve Bank Suspense (5)
		99355	Accountant General Suspense (6)
		99356	Adjustment in Debt Settlement with Pakistan
		99357	Transactions with Bangladesh
		99899	Miscellaneous Suspense (7)
Notes:			
(1)	Please see Note (1) below Major Head "9703-Suspense Accounts (Defence)".		
(2)	Please see Note (2) below Major Head "9703-Suspense Accounts (Defence)".		
(3)	Please see Note (3) below Major Head "9703-Suspense Accounts (Defence)".		
(4)	This scheme 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 "9702- Suspense Accounts".		
(5)	Please see Note (4) below Major Head "9703-Suspense Accounts (Defence)".		
(6)	Please see Note (5) below Major Head "9703-Suspense Accounts (Defence)".		
(7)	Please see Note (6) below Major Head "9703-Suspense Accounts (Defence)".		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9705	Suspense Accounts (Postal) (1)	99329	Pay and Accounts Office Suspense (2)
		99332	Public Sector Bank Suspense (3)
		99333	Other Nominated Banks (Private Sector Banks) Suspense
		99337	Provident Fund Suspense
		99354	Reserve Bank Suspense (4)
		99355	Accountant General Suspense (5)
		99358	Postal Investments - cost of Government Promissory Notes and Investment Certificates held in Imprest.
		99359	CAO Telecom Suspense
		99899	Miscellaneous Suspense (6)
Notes:			
(1)	Please see Note (1) below Major Head "9703-Suspense Accounts (Defence)".		
(2)	Please see Note (2) below Major Head "9703-Suspense Accounts (Defence)".		
(3)	Please see Note (3) below Major Head "9703-Suspense Accounts (Defence)".		
(4)	Please see Note (4) below Major Head "9703-Suspense Accounts (Defence)".		
(5)	Please see Note (5) below Major Head "9703-Suspense Accounts (Defence)".		
(6)	Please see Note (6) below Major Head "9703-Suspense Accounts (Defence)".		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9706	Suspense Accounts (Telecommunication) (1)	99329	Pay and Accounts Office Suspense (2)
		99332	Public Sector Bank Suspense (3)
		99333	Other Nominated Banks (Private Sector Banks) Suspense
		99337	Provident Fund Suspense
		99354	Reserve Bank Suspense (4)
		99355	Accountant General Suspense (5)
		99360	Railway Account Suspense
		99361	Defence Accounts Suspense
		99362	Other Miscellaneous Suspense items
		99363	Postal Account Suspense
		99899	Miscellaneous Suspense (6)
Notes :			
(1)	Please see Note (1) below Major Head "9703-Suspense Accounts (Defence)".		
(2)	Please see Note (2) below Major Head "9703-Suspense Accounts (Defence)".		
(3)	Please see Note (3) below Major Head "9703-Suspense Accounts (Defence)".		
(4)	Please see Note (4) below Major Head "9703-Suspense Accounts (Defence)".		
(5)	Please see Note (5) below Major Head "9703-Suspense Accounts (Defence)".		
(6)	Please see Note (6) below Major Head "9703-Suspense Accounts (Defence)".		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9707	Accounting Adjustment Suspense (1)	99364	Discount Sinking Fund (2)
		99365	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 be booked under this Major Head.		
(2)	The amount of Discount on this Bond may be debited to the Sub-scheme head "Sinking Fund for Zero Coupon Bonds, 1999" to be opened under this scheme. Please see Note (1) below the Major Head ' 1701 - Internal Debt of the Central Government and Note (9) below the Major Head '1707 -Interest Payments'.		
(3)	Please see Note (7) below the Major Head '1701 Internal Debt of Central Government'. This scheme head will be divided into two Sub-scheme Heads namely (i) Difference in the nominal value and (ii) Amount received in cash. The Sub-scheme head (i) will be cleared by minus debit, as and when the receivables are actually received in cash from Govt. of Iraq whereas the Sub-scheme head (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 '9713-Deposit with Reserve Bank / '9702-Suspense Account- 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 '4907-Other General Economic Services' after making necessary provisions in the budget for that year. Conversely, any Credit i.e. minus debit balance remaining outstanding under This scheme head will be credited as a revenue receipt to Major Head '4907-Other General Economic Services'.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9708	Cheques and Bills	99366	Pre-audit cheques (1)
		99367	Pay and Accounts Offices cheques
		99368	Departmental Cheques(2)
		99369	Treasury Cheques
		99370	I.R.L.A. Cheques
		99371	Telecommunication Accounts Office Cheques (3)
		99372	Postal Cheques (3)
		99373	Railway Cheques (3)
		99374	Defence Cheques (3)
		99375	Electronic Advices(4)
		99376	Pay and Accounts Offices Electronic Advices
Notes:			
(1)	This scheme 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 scheme		
(3)	The scheme will be divided into following Sub-scheme Heads:		
	(i) Cheques issued on Banks		
	(ii) Cheques encashed by Banks (This would include cancellation of cheques)		
	(iii) Cheques issued on Treasuries		
	(iv) Cheques encashed by Treasuries (This would include cancellation of cheques)		
(4)	This scheme head would cover payments on account of "drawbacks of Customs department only".		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9709	Departmental Balances (1)	99377	Civil
		99378	Posts
		99379	Telecommunications
		99380	Defence
		99381	Railways
Note:			
(1)	These accounts receive debit for the cash balance held by departmental officers outside the generally available cash balances.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9710	Permanent Cash Imprest	99377	Civil
		99378	Posts
		99379	Telecommunications
		99380	Defence
		99381	Railways

	Major Head/ Sub-major Head				Receipts/ Schemes Heads
9711	Cash	Balance	Investment	99382	Cash Balance Investment Account(1)
	Account				
Notes:					
(1)	<p>This scheme head is intended to record the 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 scheme, but routed through the Consolidated Fund. In the Central Accounts This scheme head is debited with the amounts spent 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 contra credit to This scheme 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 '1404-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 scheme head to the extent of the purchase price. This scheme head will include investment of surplus cash balances of High Commission for India in United Kingdom.</p>				

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9712	Security Deposits made by Government	99383	Security Deposits made by Government (1)
Note:			
(1)	This scheme head is sub-divided into the following Sub-scheme Heads:-		
(a)	<i>Security amounts deposited with Courts in respect of (name of case)</i>		
	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-scheme 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-scheme head. Separate Sub-scheme head may be opened to indicate the nature of the case.		
(b)	<i>Security Deposits with (name of the organisation)</i>		
	Security Deposits made by Government with the statutory organisations like State Electricity Boards, Corporations, and Municipalities etc. in terms of Ministry of Finance O.M.NO. F.8 (1) -E.II.A/68 dated 24th July, 1968 (G.I. Decision No. 3 below Rule 75(2) of Compendium of Advances to Government Servants) shall be recorded under this Sub-scheme head by indicating the name of the organisation.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9713	Deposits with Reserve Bank	99377	Central-Civil(1) (2)
		99378	Posts(1)
		99379	Telecommunications(1)
		99380	Defence(1)
		99381	Railways(1)
		99384	States(1)(3)
		99385	Central-Civil-Market Stabilization Scheme(4)
		99386	Union Territory Governments
Notes:			
(1)	This is merely an adjusting scheme and records the net results of cash transactions and adjustment with the Reserve Bank pending eventual transfer to the sector "Cash Balance-Deposits with the Reserve Bank".		
(2)	This scheme head will be divided into following Sub-scheme Heads:-		
(a)	Reserve Bank (HQ)		
(b)	Reserve Bank (PSB)		
(c)	Reserve Bank (CAO)		
(d)	Reserve Bank (Other Nominated Bank-Private Sector Banks)		
	They are intended to be used for recording (i) the effect of transactions taking place at branches of RBI Major Heading as primary Bank of the Ministry/Department concerned (ii) the effect of transactions taking place at branches of Public Sector Banks Major Heading 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 scheme head will be divided into the following Sub-scheme Heads:-		
	(a) Treasury (b) Head Quarters (c) CAS-Reserve Bank		
(4)	This scheme head will be divided in to the following Sub-scheme Heads:-		
(a)	Dated Securities		
(b)	Treasury Bills		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9714	Remittances into Banks/Treasuries (1)	99378	Posts (2)
		99379	Telecommunication (2)
		99380	Defence (2)
		99381	Railways (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 Scheme Head/ Major Heads. 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 scheme "Public Sector Bank Suspense" under the concerned Major Head of the Department or under the concerned scheme below the Major Head "9713 - Deposits with Reserve Bank" as the case may be.		
(2)	These schemes will be divided into the following Sub-scheme Heads:-		
(i)	Remittances into Banks		
(ii)	Remittances into Treasuries		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9715	Accounts with Government of other Countries		
01	Civil		Separate scheme may be opened for accounts with each foreign country (1)
02	Defence		Separate scheme may be opened for accounts with each foreign country (1)
03	Railways		Separate scheme may be opened for accounts with each foreign country (1)
04	Posts		Separate scheme may be opened for accounts with each foreign country (1)
05	Telecommunications		Separate scheme may be opened for accounts with each foreign country (1)
Notes:			
(1)	A separate Sub-scheme head may be opened for each State Accounts Officer in Pakistan wherever required, in the accounts of State-Governments, which operate, on this scheme.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9716	Miscellaneous Government Accounts (1)	99387	Ledger Balance Adjustment Account (2)
		99388	Writes-off from Major Heads closing to balance (3)
Notes:			
(1)	This Major Head should not be operated 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 Major Head closing to balance vis-à-vis a Major Head closing to Government account are involved or (b) correction of a balance under a Major Head (closing to balance), purely as an accounting device is involved as such adjustments cannot be effected by means of a Transfer Entry in the monthly accounts. Relevant contra entry of such "Performa" correction (s) shall directly enter the "Government Account" forming part of the "Summary of Balances" prepared as at the end of each financial year and exhibited in the appropriate Statement of the Finance Accounts of the Union/State Government. Contra effect of 'Performa' adoption of balances should also be similarly included in the "Government Account" referred to in the previous sentence.		
(2)	Balances which are to be transferred/ stepped down from certain Major Heads in the Public Account of the Government e.g. from the schemes "Sinking Funds' and "Other appropriations" below the Major Head "8301-Sinking Funds" (vide notes 1 and 2 below that Major Head) or from any other debt, deposit, remittances Major Head governed by similar orders are required to be adjusted against this scheme.		
(3)	This scheme head is intended to accommodate "Writes off from Major Heads 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.		

88- Remittances

88- Remittances			
	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9801	Money Orders	99389	Inland Money Orders
		99390	Foreign Money Orders
		99391	Western Union Money Transfer(1)
		99392	Instant Money Orders (IMO)
Note:			
(1)	If any settlement payment does not reach the settlement account within three business days after the schedule date, the Department of Posts, India shall have the right to demand interest on delayed remittance from Western Union in accordance with the provisions contained in paragraph 6.8of the Agreement between Department of Posts, India and Western Union. The interest so received shall be classified under Sub-scheme head to be opened by the Department of Posts below Major Head "4701-Postal Services".		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9802	Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer	99393	Cash Remittances between Treasuries and Currency Chests
		99394	Public Works Remittances (1)
		99395	Forest Remittances (1)
		99396	Remittances of Govt. Commercial Undertakings
		99397	Reserve Bank of India Remittances (2)
		99398	Small Coin Depot Remittances
		99399	Mint Remittances
		99400	Other Departmental Remittances (3)
		99401	Assam and Meghalaya Remittances
		99402	Miscellaneous Remittances
		99403	Meghalaya & Manipur Remittances
		99404	Nagaland & Manipur Remittances
		99405	Tripura & Nagaland Remittances
		99406	Nagaland and Arunachal Pradesh Remittances
		99407	Assam & Nagaland Remittances
		99408	Assam & Tripura Remittances
		99409	Meghalaya & Tripura Remittances
		99410	Pay and Accounts office Remittances
		99411	Mines Labour Welfare Remittances (5)
		99412	Posts & Telegraphs Remittances
		99413	Transfers within the same Railway
		99414	Remittances of M.E.S Offices (6)
		99415	Transfers between M.E.S. Officers (7)
		99416	Himachal Pradesh Suspense
		99417	Manipur Suspense
		99418	Mizoram Suspense
		99419	Arunachal Pradesh Suspense
		99420	Transfer within Rajasthan Canal Projects (4)
		99421	Remittances between Ministry of External Affairs and Missions (8)
Notes:			
(1)	This scheme 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 scheme. This scheme head is sub-divided into the following Sub-scheme Heads:-
I.	Remittances into Treasuries/Banks
II.	Public Works/Forest Cheques
III.	Other Remittances
(a)	Items adjustable by Civil
(b)	Items adjustable by Public Works
	In the case of Public Works Divisions of the Central Government, the Sub-scheme head III (b) will not be operated for fresh transactions from 1.4.1993. However, this Sub-scheme head will be operated for clearing the old outstanding PAO Memos prior to 1.4.1993.
	In case of State PWD, this Sub-scheme head would be operated as hitherto-fore.
IV.	Transfers between Public Works/Forest Officers. If a Public Works Officer deals with Treasuries in account with another Accounts Officer, the transactions on account of remittances into such treasuries and cheques drawn on such Treasuries are classified as pertaining to the Sub-scheme head "III-Other Remittances (b) Items adjustable by Public Works". The Sub-scheme 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 "9702- Suspense Accounts").
(2)	This scheme 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 scheme head is intended for remittances between Treasuries and the Departmental Accounts. A separate Sub-scheme head may be opened for each department which has been allowed to have this facility such as 'Opium', 'Excise', 'Customs' etc.
(4)	This scheme 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 the following Sub-scheme Heads:-
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-scheme 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 scheme.
(7)	Transfers between Military Engineer Services Districts within the same Military Accounts District, are accounted for under this scheme
(8)	This will include Remittances between England and India through Reserve Bank.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9803	Other Remittances	99422	Foreign Remittances

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9804	Adjusting Account between Central and State Governments		A Separate scheme for each State Government and Central Government and a scheme 'Other Items' may be opened.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9805	Adjusting Account with Railways		A Separate scheme 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 Head/ Sub-major Head		Receipts/ Schemes Heads
9806	Adjusting Account with Posts		A Separate scheme for each Postal Accounts Officer may be opened.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9807	Adjusting Account with Defence		A Separate scheme for each Defence Accounts Officer may be opened.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9808	Accounts with States etc. (Railways) (1)		A Separate scheme for each Accounts Officer with whom the transaction is adjustable may be opened.
Note:			
(1)	This Major Head ceases to operate and is to be operated upon only for the clearance of outstanding balances there under.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9809	Accounts with States etc. (Posts) (1)		A Separate scheme for each Accounts Officer with whom the transaction is adjustable may be opened.
Note:			
(1)	This Major Head ceases to operate and is to be operated upon only for the clearance of outstanding balances there under.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9810	Accounts with States etc. (Defence) (1)		A Separate scheme for each Accounts Officer with whom the transaction is adjustable may be opened.
Note:			
(1)	This Major Head ceases to operate and is to be operated upon only for the clearance of outstanding balances there under.		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9811	Inter State Suspense Account		A Separate scheme for transactions between any two States may be opened.

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9812	Accounts with the High Commissioner of India in U.K. (1)	99423	Items adjustable in India (2)
		99424	Items adjustable in England (3)
Note:			
(1)	The Major Head is operative only so long as the outstanding balances (prior to the departmentalisation of accounts of the Union Government) continue to exist. No current transactions are to be brought to account under this Major Head as these are adjusted under the scheme "Remittance between India and England through Reserve Bank" under "9702- Suspense Accounts". Only to the extent, the old outstanding balances are to be cleared, this Major Head is operative.		
(2)	The following are the Sub-scheme Heads under this scheme:-		
	<i>Receipts</i>		
	Revenue receipts		
	Capital receipts		
	Remittance-Miscellaneous Account between England and India		
	<i>Payments</i>		
	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		
(3)	The only items which can occur under scheme are of the category "Remittance-Miscellaneous Account between England and India".		

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9813	Adjusting Account with Telecommunications		A separate scheme for each Telecommunications Accounts Officer may be opened

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9814	Exchange Accounts		
01	Accounts between Civil Ministries/ Departments		Exchange Accounts between---- (1)
			Exchange Accounts advised by---- (2)
			Exchange Accounts between P.W. Divisions (3)
			Exchange Accounts between PAOs (3)
			Scheme `Exchange Accounts advised by Pr.A.O.' may be opened for Exchange Accounts transaction between various Prinicipal Accounts Officer of Civil Ministries/Departments. (4)
02	Accounts between Defence Accounts Officers		A Separate Scheme for accounts between any two accounting units may be opened.
03	Accounts between Railways		A separate scheme 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 scheme for accounts between any two Accounting Units may be opened.
05	Accounts between Telecommunications Accounts Officers		
Notes:			
(1)	This scheme head is to be operated 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 scheme head may 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 scheme each and each office with which it has to exchange accounts will appear as a Sub-scheme head under that scheme. An Office "A" originating an Exchange Account transaction with another Office 'B' will operate the scheme "Exchange Account advised by A" with the following Sub-scheme Heads in the name of the Office 'B':-		
(i)	Office `B'- Original Items		

(ii)	Office `B'- Responding Items
	The Office 'A' while responding to an item originated by "B" will operate for this purpose the scheme "Exchange Account advice by B" with the above Sub-scheme Heads in the name of Office 'A'.
	The Sub-scheme head 'Original items' will be operated in the books of the Accounts Officer who originates the items. The Sub-scheme head Head 'Responding items' will be operated in the books of the Accounts Officer who responds for the original entry
(b)	The following Central Civil Accounts Officers are authorised to operate "Exchange Accounts": -
(1)	Accountant General, Andhra Pradesh, Hyderabad
(2)	Accountant General, Assam, Meghalaya, Mizoram and Arunachal Pradesh, Shillong.
(3)	Accountant General, Bihar, Ranchi
(4)	Director of Accounts, Central Revenues, New Delhi
(5)	Director of Accounts, Central, Bombay
(6)	Director of Accounts, Central, Calcutta
(7)	Director of Accounts, Commerce, Works and Miscellaneous, New Delhi
(8)	Accountant General, Gujarat, Ahmedabad
(9)	Accountant General, Haryana, Chandigarh
(10)	Accountant General, Himachal Pradesh and Chandigarh, Shimla
(11)	Accountant General, Jammu and Kashmir, Srinagar
(12)	Accountant General, Karnatka, Banglore
(13)	Accountant General, Kerala, Trivendrum
(14)	Accountant General, Madhya Pradesh (II), Gwalior
(15)	Accountant General, Orissa, Bhubneshwar
(16)	Accountant General, Punjab, Chandigarh
(17)	Accountant General, Rajasthan, Jaipur
(18)	Accountant General, Uttar Pradesh (II), Allahabad
(19)	Accountant General, Tamil Nadu (I), Madras
(20)	Accountant General, Manipur, Imphal
(21)	Accountant General, Nagaland, Kohima
(22)	Accountant General, Tripura, Agartala
(23)	Director of Accounts, Scientific Departments, Bombay
(24)	Deputy Director Accounts, Commerce, Works and Miscellaneous, Bombay
(25)	Deputy Director, Commerce, Works and Miscellaneous, Kolkata
(3)	(a) The Schemes 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-scheme Heads "Exchange Accounts with....." and "Exchange Accounts by....." under these schemes 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-scheme head "Exchange Account with Division 'B'/PAO 'B' "under the scheme "Exchange Accounts between P.W. Division" or 'Exchange

	Accounts between PAO' as the case may be. The Division (B)/PAO(B) while responding, will for this purpose, operate the Sub-scheme head "Exchange Accounts by Division (A)/PAO(A) as a minus credit/minus debit entry under the said scheme.
	Similarly, the Division (A) /PAO(A), while responding to an item originated by Division (B)/PAO (B) will for this purpose, operate the Sub-scheme head "Exchange Account by Division (B)/PAO(B) as minus credit/minus debit entry under the said scheme.
(b)	The Sub-scheme head "Exchange Account withwill accommodate originating transactions in the books of originating Division/PAO, The Sub-scheme head "Exchange Account by....." will accommodate transactions responded in the books of responding Division /PAO.
(4)	(a)The scheme 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 scheme each and Pr. A.O. with which it has to Exchange Account will appear as a Sub-scheme head under that scheme. The Pr.A.O. 'A' originating an Exchange Account transaction with Pr. A.O 'B' will operate the scheme "Exchange Account advise by Pr. A.O. 'A' "
	The name of Pr.A.O. with the name of PAO thereunder, in whose books the transactions actually originate, will appear as Sub-scheme head under This scheme head viz "Exchange Accounts with Pr. A.O. 'B'- PAO-'B'. The Pr A.O. (B) while responding, will for this purpose, operate the scheme "Exchange Account Advised by Pr A.O. (A)" with Sub-scheme head "Exchange Account by Pr. A.O.(A)-PAO(A)" as a minus credit/minus debit entry under the said scheme.
	Similarly Pr. A.O. 'A' while responding to an item originated by Pr. A.O. (B), will for this purpose operate the scheme "Exchange Account Advised by Pr. A.O. (B)" with the Sub-scheme head "Exchange Account by Pr.A.O.(B)-PAO(B)" as minus credit/minus debit under the said scheme.
(b)	See Note.3 (b) above

	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9815	Inter State Goods and Service Tax		
	Name of State/ UT (1)		Receipts from Taxes on (Name of Service/ Item) (2)
Notes:			
(1)	Separate Sub-major Head may be opened in the name of each State/UT.		
(2)	Separate scheme head may be opened for each service/ item with the following Sub-scheme Heads there under:		
(a)	Tax Collection		
(b)	Other Receipts		
(c)	Deduct Refund		
	The Sub-scheme head 'Other Receipts' will record interest, penalty leviable on delayed payment of State Goods and Service Tax.		

99- Cash Balance

<i>99- Cash Balance</i>			
	Major Head/ Sub-major Head		Receipts/ Schemes Heads
9901	Cash Balance (1)	99425	Cash in Treasuries
		99426	Deposits with Reserve Bank
		99427	Deposits in other Banks
		99428	Remittances in Transit-Local
		99429	Remittances in Transit-Foreign
		99430	Market Stabilization Scheme (2)
Note:			
(1)	See Note (1) and (2) below Major Head '9713-Deposits with Reserve Bank'.		
(2)	This scheme head will be divided in to the following Sub-scheme Heads:		
(a)	Dated Securities		
(b)	Treasury Bills		

Section III

The list of Programmes codes

Note: A standard list of programmes along with the suitable schemes and sub-schemes fitted under them would be developed by the Budget Division, Ministry of Finance and the Planning Commission. The list of programmes along with their codes indicated shall be superimposed on the scheme/sub-schemes. If a scheme/sub-scheme does not fall under the category of any programme, they will be put under the programme code `000`.

Section IV

The list of Scheme codes

Note: For the time being the list of Scheme codes is enclosed separately as Annexure 'D' in the main report.

Section V

Administrative Codes for Central Civil Ministries

Code	Ministry/ Department/ Office
01	Ministry of Agriculture
011	Department of Agriculture and Cooperation
01101	Secretariat
01102	Agmark Management Cell
01103	Agricultural Census
01104	All India Soil & Land use Survey & Application of Remote Sensing Technology
01105	Coconut Development Board.
01106	Cold Storage Control Order
01107	Commission for Agricultural Costs and Prices
01108	Departmental Canteens
01109	Directorate of Arecanut and Spices Development
01110	Directorate of Cashewnut Development
01111	Directorate of Cotton Development
01112	Directorate of Economics and Statistics
01113	Directorate of Jute Development
01114	Directorate of Marketing and Inspection
01115	Directorate of Millet Development
01116	Directorate of Oil Seeds Development
01117	Directorate of Plant Protection Quarantine and Storage
01118	Directorate of Pulses Development
01119	Directorate of Rice Development
01120	Directorate of Sugarcane Development
01121	Directorate of Tobacco Development
01122	Directorate of Wheat Development
01123	Expansion of Plant protection facilities in India
01124	Export Quality Control
01125	Implementation of Insecticides Act
01126	Integrated Pest Management Centres
01127	Locust Control and Research
01128	Market Survey, Research and Investigation.
01129	Minister (Agriculture), Embassy of India, Rome
01130	National Agricultural Extension Project
01131	National Mission on Bamboo Technology
01132	National Mission on Micro Irrigation
01133	National Project on Management of Soil Health and Fertility
01134	National Project on Promotion of Organic Farming
01135	National Rainfed Area Authority
01136	National Seeds Research and Training Centre
01137	Technical and Administrative Support for Plant Protection
01138	Tractor Training and Testing Institutes
01139	Training in Plant Protection
012	Department of Agricultural Research and Education.

01201	Secretariat
013	Department of Animal Husbandry, Dairying and Fisheries.
01301	Secretariat
01302	Animal Quarantine and Certification Services.
01303	Central Cattle Breeding Farms
01304	Central Fodder Seed Production
01305	Central Frozen Semen Production & Training Institute, Hesserghatta.
01306	Central Herd Registration Scheme
01307	Central Institute of Coastal Engineering for Fishery.
01308	Central Institute of Fishries Nautical & Engineering Training
01309	Central Poultry Development Organizations
01310	Central Poultry Performance Testing Centre.
01311	Central Sheep Breeding Farm
01312	Delhi Milk Scheme
01313	Departmental Canteens
01314	Fishery Survey of India
01315	National Institute of Fisheries Post Harvest Technology & Training.
01316	National Project on Rinderpest Eradication
01317	National Veterinary Biologicals Products Quality Control Centres.
01318	Regional Stations for Forage Production and Demonstration.
02	Department of Atomic Energy
021	Atomic Energy
02101	Secretariat
02102	Administrative Training Institute
02103	Atomic Energy Commission
02104	Atomic Energy Regulatory Board
02105	Atomic Minerals
02106	Atomic Minerals Directorate for Exploration and Research
02107	BARC(Fabrication Equipment)
02108	BARC(Fuel Reprocessing)
02109	Bhabha Atomic Research Centre
02110	Board of Radiation and Isotope Technology
02111	Common Services, Kalpakkam
02112	Conversion of KBF-4 into elemental boron
02113	Departmental Canteens (Atomic Energy)
02114	Departmental Canteens (Atomic Energy Industries)
02115	Directorate of Construction, Services and Estate Management.
02116	Directorate of Purchase and Stores
02117	Estate Management, Hyderabad.
02118	Fuel Fabrication Facilities
02119	General Service Organization, Kalpakkam
02120	General Services Organization, Tarapur
02121	Heavy Water Plants- Diversified Activities of HWB
02122	Indira Gandhi Centre for Atomic Research
02123	Management Services Group

02124	National Centre for Compositional Characterisation of Materials.
02125	NFC-HWB Training
02126	Operation of Fast Breeder Test Reactor
02127	Power Reactor Fuel Reprocessing Plant at Tarapore.
02128	Production of KBF ₄
02129	PRP, Kalpakkam
02130	R&D- BARC
02131	Raja Ramanna Centre for Advanced Technology
02132	Rare Material Plant, Mysore.
02133	Research Facilities at Srinagar and Gulmarg
02134	Stainless Steel Seamless Tube Plant
02135	TDP-HWB (O&M)
02136	Uranium Metal Plant
02137	Variable Energy Cyclotron Centre -R&D
02138	Waste Management Facility, Trombay.
02139	Zirconium Complex, Pazhayakayal
022	Nuclear Power Schemes
02201	Secretariat
02202	Additional upgrading Facility for MAPS
02203	Waste Immobilisation Plant at Tarapur
02204	Waste Management Facilities at Kalpakkam
02205	Waste Management Facilities at Tarapore
03	Ministry of Chemicals and Fertilizers
031	Department of Chemicals & Petro-chemicals
03101	Secretariat
03102	Establishment of the Welfare Commissioner.
032	Department of Fertilizers
03201	Secretariat
03202	Fertilizer Industry Co-ordination Committee.
033	Department of Pharmaceuticals
03301	Secretariat
03302	National Pharmaceuticals Pricing Authority
04	Ministry of Civil Aviation
04001	Secretariat
04002	Bureau of Civil Aviation Security
04003	Commissioner of Railway Safety
04004	Controller of Aeronautical Inspection
04005	Departmental Canteens (Sectt)
04006	Departmental Canteens (Civil Aviation)
04007	Director General of Civil Aviation
04008	Directorate of Training and Licensing
05	Ministry of Coal

05001	Secretariat
05002	Coal Controller
06	Ministry of Commerce and Industry
061	Department of Commerce
06101	Secretariat
06102	Director General of Foreign Trade
06103	Director General of Supplies and Disposals
06104	Directorate General of Commercial Intelligence and Statistics.
06105	Directorate General of Supplies Inspectorate
06106	Trade Commissioners Establishment.
062	Department of Industrial Policy and Promotion
06201	Secretariat
06202	Petroleum and Explosives Safety Organisation
07	Ministry of Communication and Information Technology
071	Department of Information Technology
07101	Secretariat
07102	Controller of Certifying Authorities
07103	Cyber Security
07104	National Informatics Centre
07105	Regional Test Laboratory
07106	Standardisation Testing and Quality Certification
07107	STQC Head Quarter
07108	Test and Development Centres
08	Ministry of Consumer Affairs, Food and Public Distribution
081	Department of Consumer Affairs
08101	Secretariat
08102	Central Warehousing Corporation
08103	Consumer Disputes Redressal Commission
08104	Consumer Protection Cell
08105	Forward Markets Commission.
08106	Indian Institute of Legal Metrology.
08107	National Test Houses.
08108	Regional Reference Standard Laboratories
08109	Weights & Measures Unit
072	Department of Telecommunications
07201	Secretariat
07202	Administrator, Universal Service Fund
07203	Telecom Directorate
07204	Telecom Disputes Settlement and Appellate Tribunal
07205	Telecom Engineering Centre
07206	Telecom Testing and Security Certification Centre
07207	Vigilance Telecom Monitoring Cells

07208	Wireless Monitoring Services
07209	Wireless Planning and Co-ordination
073	Department of Posts
07301	Accounts Directorate (PA Wing)
07302	Building Establishment
07303	Business Development Branch
07304	Business Development Directorate
07305	Circle Stamp Depots
07306	Control and Supervision- Circle Offices
07307	Departmental Mail Motor Services
07308	Departmental Printing Press
07309	Director, PLI Kolkata
07310	Dispensaries
07311	Foreign Post Divisions
07312	Gramin Dak Sevak
07313	Mail Sorting
07314	Mass Mailing Service
07315	Operational Training
07316	Others (Miscellaneous Services)
07317	Philately Directorate
07318	Post Office Establishment
07319	Postal Accounts Offices
07320	Postal Directorate
07321	Postal Divisions
07322	Postal Life Insurance Branch Circle Offices.
07323	Postal Life Insurance Directorate
07324	Postal Stores Depots
07325	Premium Product Services
07326	RMS Divisions
07327	Savings Bank Control Organization
07328	Savings Bank Internal Check Organization
07329	Small Savings Work in Head Post Offices
07330	Storage and Distribution of Forms
082	Department of Food and Public Distribution
08201	Secretariat
08202	Central Vigilance Committee (Charged)
08203	Departmental Canteens (Consumer Affairs)
08204	Departmental Canteens (National Sugar Institute)
08205	Directorate of Sugar
08206	Directorate of Vanaspati Vegetable Oils and Fats.
08207	Indian Grain Management & Research Institute.
08208	National Sugar Institute

08209	Quality Control Cell
08210	Warehousing Development and Regulatory Authority
09	Ministry of Corporate Affairs
09001	Secretariat
09002	Company Law Board
09003	Competition Appellate Tribunal
09004	Director General of Corporate Affairs
09005	Director General of Investigation and Registration
09006	Monopolies and Restrictive Trade Practices Commission
09007	National Company Law Appellate Tribunal
09008	National Company Law Tribunal
09009	Official Liquidator under Companies Act.
09010	Regional Directors- Joint Stock Companies
09011	Registrar of Companies under Companies Act
09012	Serious Fraud Investigation Office
10	Ministry of Culture
10001	Secretariat
10002	Anthropological Survey of India
10003	Archaeological Survey of India.
10004	Central Reference Library, Kolkata.
10005	National Archives of India
10006	National Gallery of Modern Art
10007	National Library, Kolkata.
10008	National Museum
10009	National Research Laboratory for Conservation of Cultural Property, Lucknow.
11	Ministry of Development of North Eastern Region
11001	Secretariat
11002	North Eastern Council Secretariat, Shillong
12	Ministry of Earth Science
12001	Secretariat
12002	Centre for Marine Living Resources & Ecology
12003	India Meteorological Department
12004	Integrated Coastal & Marine Area Management
12005	National Centre for Medium Range Weather Forecasting
12006	National Oceanarium
13	Ministry of Environment and Forest
13001	Secretariat
13002	Assistance for Abatement of Pollution
13003	Biosphere Reserve
13004	Botanical Survey - Head Quarters
13005	Ecology and Environment- Civil Engineering Wing

13006	Enforcement of Wild Life Protection Act, 1972
13007	Environmental Education
13008	Environmental Information System
13009	Office of Environment Authority and Commission Tribunal
13010	Forest Survey of India
13011	I.B.G- Investigation Division
13012	I.B.G- Research Division.
13013	India Botanical Garden
13014	India Botanical Garden –Regional Offices
13015	Indira Gandhi National Forest Academy
13016	Integrated Forest Protection Scheme/ Intensification of Forest Management.
13017	International Cooperation Activities
13018	National Afforestation and Eco- Development Board.
13019	National Museum of Natural History.
13020	Directorate of National River Conservation
13021	National Zoological Park, New Delhi
13022	Project Elephant
13023	Research and Development
13024	Setting up of Regional Museums
13025	State Forest Service & Rangers’ College
13026	Strengthening of Forest Divisions
13027	Strengthening of Wildlife Division and Consultancies for Special Tasks/ Control of Wildlife Crime
13028	Zoological Survey – Regional Office
13029	Zoological Survey- Head Quarters
13030	Zoological Survey- Investigation Divn
13031	Zoological Survey- Research Division
13032	Zoological Survey- Training
14	Ministry of External Affairs
14001	Secretariat
14002	Central Passport and Emigration Organization
14003	Departmental Canteens
14004	MEA Hostels and Residential Complexes
14005	Missions/Posts Abroad
15	Ministry of Finance
151	Department of Disinvestment
15101	Secretariat
152	Department of Economic Affairs
15201	Secretariat
15202	Directorate of Currency
15203	Financial Sector Legislative Reforms Commission
15204	G20 Secretariat
15205	National Small Savings Institute

15206	Security Appellate Tribunal
15207	Thirteenth Finance Commission
153	Department of Expenditure
15301	Secretariat
15302	Central Pension Accounting Office
15303	Controller General of Accounts
15304	Institute of Government Accounts and Finance
15305	Pay Commission
154	Department of Financial Services
15401	Secretariat
15402	Appellate Authority for Industrial and Financial Reconstruction
15403	Board for Industrial And Financial Reconstruction
15404	Debt Recovery Tribunals
15405	Office of Special Court established under Special Courts Act, 1992
15406	Office of the Custodian established under Special Court's Act,1992
155	Department of Revenue
15501	Secretariat
15502	Appellate Tribunal for Forfeited Property
15503	Central Bureau of Narcotics
15504	Central Economic Intelligence Bureau
15505	Chief Controller, Govt. Opium and Alkaloid Factories
15506	Customs, Excise and Service Tax Appellate Tribunal
15507	Directorate of Enforcement
15508	Financial Intelligence Unit
15509	Ghazipur Alkaloid Works
15510	Ghazipur Opium Factory
15511	Marketing and Financial Cell-Govt Opium Factories and Alkaloid Works
15512	Neemuch Alkaloid Works
15513	Neemuch Opium Factory
15514	Other Opium Agencies and Establishment
15515	Pay and Accounts Office Gazipur
15516	Pay and Accounts Office Gwalior
15517	Pay and Accounts Office, Neemuch
15518	Prevention of Money Laundering Act,2002- Adjudicating Authority
15519	Prevention of Money Laundering Act,2002- Appellate Authority
15520	Superintendence- Opium
156	Indian Audit and Accounts Department
15601	Civil Accounts Offices
15602	Civil Audit and Accounts Offices- Civil Audit Offices
15603	Commercial Audit Offices
15604	Comptroller and Auditor General of India- Head Quarters.
15605	Defence Audit Offices

15606	National Academy of Audit and Accounts, Shimla
15607	Overseas Audit Offices
15608	Post and Telecommunication Audit
15609	Railway Audit Offices
157	Direct Taxes
15701	Authority for Advance Rulings, Direct Taxes
15702	Commissioners and their Offices
15703	Committee for promotion of Economic and Social Welfare under Income Tax Act
15704	Departmental Canteens
15705	Directorate of Inspection
15706	Directorate of Investigation
15707	Directorate of Organization and Management Services
15708	Directorate of Research Statistics and Publication
15709	Directorate of Revenue Intelligence, Direct Taxes
15710	Settlement Commission for Income Tax and Wealth Tax Cases
15711	Zonal Accounts Offices of Principal Chief Controller of Accounts, Central Board of Direct Taxes
158	Indirect Taxes
15801	Authority for Advance Ruling, Customs and Central Excise
15802	Central Revenues Control Laboratory
15803	Collection Charges- Commissionerates
15804	Collection of Land Customs
15805	Settlement Commission for Customs and Central Excise
15806	Directorate General of Central Excise Intelligence
15807	Directorate of Logistics
15808	Directorate of Publicity & Public Relations
15809	Directorate of Revenue Intelligence, Indirect Taxes
15810	Inspection –Establishment
15811	National Academy of Customs, Excise and Narcotics
15812	Pay and Accounts Offices of Principal Chief Controller of Accounts, Central Board of Excise and Customs
15813	Preventive Functions- Sea Customs
15814	Sea Customs-Major Ports- Commissionerates
15815	Systems and Data Management Establishment
15816	Vigilance- Establishment
16	Ministry of Food Processing Industries
16001	Secretariat
17	Ministry of Health and Family Welfare
171	Department of Health and Family Welfare
17101	Secretariat
17102	Administration and Prevention of Food Adulteration.
17103	All India Institute of Hygiene and Public Health.

17104	All India Institute of Physical Medicine & Rehabilitation, Mumbai.
17105	B.C.G. Vaccine Laboratory, Guindy, Chennai.
17106	Central Bureau of Health Intelligence
17107	Central Drugs Standards Control Organization.
17108	Central Health Education Bureau, New Delhi.
17109	Central Institute of Psychiatry, Ranchi.
17110	Central Leprosy Teaching and Research Institute, Chengalpattu.
17111	Central Research Institute, Kasauli.
17112	Central Government Health Scheme Dispensaries
17113	Child Care Training Centre, Singur.
17114	Directorate General of Health Services
17115	Directorate of National Vector Borne Disease Control Programme.
17116	Dr. Ram ManoharLohia Post Graduate Institute of Medical Education and Research, New Delhi
17117	Dr. Ram ManoharLohia Hospital, New Delhi.
17118	Family Welfare Establishment
17119	Family Welfare Training and Research Centre, Mumbai.
17120	Iodine Deficiency Disorder Cell, DGHS (IDD Cell)
17121	Institute of Serology, Kolkata.
17122	Kalawati Saran Children's Hospital, New Delhi.
17123	Lady Hardinge Medical College and Smt. S.K.Hospital, New Delhi
17124	Lady Reading Health School & Ram Chand Lohia Infant Welfare Centre
17125	Medical Stores Organization.
17126	National Institute of Communicable Diseases, Delhi.
17127	National Medical Library
17128	National T.B.Training Institute, Bangalore.
17129	Office for Establishment of AIIMS type Super Speciality Hospitals cum Teaching Institutions
17130	Office for setting up of Dispensaries and Hospitals.
17131	Port Health Establishment including Airport Organisation.
17132	Port Health Office, Jawaharlal Nehru Port, NhavaSheva.
17133	RajkumariAmritKaur College of Nursing, New Delhi.
17134	Regional Health Offices
17135	Regional Leprosy Training and Research Institute, Aska
17136	Regional Leprosy Training and Research Institute, Gauripur.
17137	Regional Leprosy Training and Research Institute, Raipur.
17138	Rural Health Training Centre, Najafgarh.
17139	Safdarjung Hospital, New Delhi.
17140	Technical Wing at Headquarter.
17141	Trachoma & Blindness Control Cell
17142	VardhamanMahavir Medical College, New Delhi.
172	Department of Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homeopathy (AYUSH)
17201	Secretariat
17202	Central Pharmacy Council of AYUSH
17203	CGHS Ayurveda Hospital, Lodhi Road
17204	CGHS Expansion in Dispensaries

17205	Homoeopathic Pharmacopoeia Laboratory, Ghazizbad.
17206	Homoeopathic Pharmacopoeia Committee.
17207	National Board for Medicinal Plants.
17208	Pharmacopoeia on ASU and Strengthening of pharmacopoeial Commission of Indian Medicine
17209	Pharmacopoeia Laboratory of Indian Medicine, Ghaziabad.
173	Department of Health Research
17301	Secretariat
174	Department of AIDS Control
17401	Secretariat
18	Ministry of Heavy Industry
181	Department of Heavy Industry
18101	Secretariat
182	Department of Public Enterprises
18201	Secretariat
18202	Board for Reconstruction of Public Sector Enterprises
19	Ministry of Home Affairs
19001	Secretariat
19002	Accounting Organization of Ministry of Home Affairs
19003	Advertisement and Publicity for Census 2011
19004	Census- Abstraction and Compilation.
19005	Census- Computerisation of Data
19006	Census- Enumeration.
19007	Census- Superintendence
19008	Central Hindi Training Institute
19009	Central Translation Bureau
19010	Commission on Centre State Relations.
19011	Director General of Civil Defence
19012	Expansion of Training in Translation.
19013	Expansion of Translation Capacity in Central Translation.
19014	GIS based Town Mapping.
19015	Improvements in Vital Statistics Systems
19016	Inter State Council
19017	Modernisation of Data Dissemination Activity in Census.
19018	National Civil Defence College
19019	National Fire Service College
19020	National Population Register.
19021	Office of the Authorised Person and Claims Commissioner Ayodhya
19022	Office of the Registrar General of India
19023	Parliamentary Committee on Official Language.
19024	Regional Division of India to Study and Evaluate Census data, Cartographic Analysis.
19025	Regional Implementation Offices
19026	Registration, Promotion Method, Research and Population Studies.

19027	Revamping of Civil Defence
19028	Strengthening of Fire and Emergency Services
19029	Surveys and Statistics- Mother Tongue Survey of India
19030	Teaching Hindi to Central Government Employees.
19031	Technical Cell
19032	Training Unit in the O/o Registrar General of India
19033	Upgradation of Data Centre
19034	Zonal Councils
191	Cabinet
19101	Secretariat
19102	Cabinet Minister
19103	Cabinet Secretariat
19104	International Co-operation
19105	National Advisory Council
19106	National Security Council Sectt.
19107	Office of the Principal Scientific Advisor
19108	Prime Minister's Office.
19109	Special Protection Group
19110	State Ministers
192	Police
19201	Assam Rifles.
19202	Border Security Force
19203	Bureau of Immigration
19204	Bureau of Police Research and Development.
19205	Central Detective Training School
19206	Central Forensic Science Laboratory.
19207	Central Reserve Police
19208	Delhi Police
19209	Departmental Accounting Organization of Central Para Military Forces.
19210	Directorate of Forensic Science
19211	Government Examiner of Questioned Documents.
19212	Indo-Tibetan Border Police.
19213	Industrial Security Force
19214	Infrastructure of E- Governance
19215	Intelligence Bureau
19216	Inter- State Police Wireless
19217	Land Ports Authority of India
19218	Narcotic Control Bureau
19219	National Crime Records Bureau
19220	National Institute of Criminology and Forensic Science.
19221	National Intelligence Grid
19222	National Investigation Agency
19223	National Police Academy.
19224	National Security Guard
19225	North Eastern Police Academy.
19226	Purchase, Manufacture and Distribution of Tear Smoke Material- Estt.

19227	Sashastra Seema Bal
193	Other Organisations of Ministry of Home Affairs
19301	Building up specialized capacity for rapid intervention in case of disasters.
19302	National Cyclone Risk Mitigation Project with World Bank Assistance
19303	National Disaster Management Authority.
19304	National Disaster Response Force
194	Andaman Nicobar Islands
19401	Secretariat
195	Chandigarh
19501	Secretariat
196	Dadra and Nagar Haveli
19601	Secretariat
197	Daman and Diu
19701	Secretariat
198	Lakshadweep
19801	Secretariat
20	Ministry of Human Resource Development
201	Department of School Education and Literacy
20101	Secretariat
20102	Directorate of Adult Education
20103	Polyvalent Adult Education Centre, Delhi.
20104	Office for Sarva Shiksha Abhiyan
202	Department of Higher Education
20201	Secretariat
20202	Central Institute of Indian Languages, Mysore and Regional Language Centers.
20203	Commission for Scientific and Technical Terminology.
20204	Directorate of Hindi
20205	Educational Institutions abroad
20206	Linguistic Data Consortium
20207	National Testing Services.
20208	National Translation Mission.
21	Ministry of Information and Broadcasting
21001	Secretariat
21002	Central Board of Film Certification
21003	Departmental Canteens
21004	Directorate of Advertising and Visual Publicity.
21005	Directorate of Field Publicity
21006	Directorate of Film Festivals
21007	Electronic Media Monitoring Centre
21008	Employment News Services.
21009	Films Division
21010	National Film Archive of India
21011	Photo Division
21012	Press Information Bureau

21013	Publications Division
21014	Registrar of Newspapers for India.
21015	Research, Reference and Training Division.
21016	Song and Drama Division
22	Ministry of Labour and Employment
22001	Secretariat
22002	Directorate General , Employment and Training, New Delhi.
22003	Directorate General, Factory Advice Service and Labour Institutes, Mumbai.
22004	Directorate Genral, Mines Saftey, Dhanbad.
22005	Labour Bureau, Shimla.
22006	Office of the Chief Labour Commissioner (Central) New Delhi.
22007	Office of the Labor Commissioner, Allahabad, Bangalore, Bhubanewsar, Calcutta, Hyderabad, Jabalpur, Karma (Bihar) and Nagpur.
23	Ministry of Law and Justice
23001	Secretariat
23002	Appellate Tribunal of Foreign Exchange
23003	Department of Justice
23004	Department of Legal Affairs
23005	Income Tax Appellate Tribunal
23006	Law Commission
23007	Legislative Department
23008	National Legal Services Authority
23009	National Tax Tribunal
23010	Official Languages Wing
23011	Unified Litigation Agency
23012	VidhiSahityaPrakashan
231	Election Commission
23101	Secretariat
232	Supreme Court of India
23201	Secretariat
24	Ministry of Micro Small and Medium Enterprises
24001	Secretariat
24002	ARI Division
24003	Departmental Canteens
24004	Development Commissioner of Micro, Small and Medium Enterprises
24005	Micro , Small and Medium Development Institute.
24006	Promotional Service Institutions and Programmes.
24007	Small and Medium Enterprise Division
25	Ministry of Mines
25001	Secretariat
25002	Geological Survey of India
25003	Indian Bureau of Mines

26	Ministry of Minority Affairs
26001	Secretariat
26002	National Commission for Minorities
26003	Special Officer for Linguistic Minorities
27	Ministry of New and Renewable Energy
27001	Secretariat
27002	Regional Offices
28	Ministry of Overseas Indian Affairs
28001	Secretariat
28002	Protector General of Emigrants
29	Ministry of Panchayati Raj
29001	Secretariat
30	Ministry of Parliamentary Affairs
30001	Secretariat
31	Ministry of Personnel, Public Grievances and Pensions
311	Department of Personnel & Training
31101	Secretariat
31102	Central Administrative Tribunals
31103	Staff Selection Commission
31104	Central Bureau of Investigation
31105	Interpol and Co-ordination Wing
31106	Lal Bahadur Shastri National Academy of Administration
31107	Institute of Secretariat Training and Management
31108	Central Vigilance Commission
31109	Public Enterprises Selection Board
31110	Central Information Commission
31111	Lok Pal
31112	Departmental Canteens (DoPT)
31113	Departmental Canteens (CBI)
31114	Departmental Canteens (SSC)
31115	Departmental Canteens (LBSNA)
312	Department of Pensions and Pensioner's Welfare
31201	Secretariat
313	Administrative Reforms and Public Grievances
31301	Secretariat
32	Ministry of Petroleum and Natural Gas
32001	Secretariat
33	Ministry of Planning

33001	Secretariat
33002	Departmental Canteens
33003	Economic Advisory Council to the P.M
33004	Expert Group on Transport Policy
33005	Modernisation of Office Systems.
33006	Office of Adviser to P.M. on Public Information, Infrastructure & Innovations.
33007	Plan Accounting and Public Finance Management System.
33008	Planning Commission/Planning Board
33009	Programme Evaluation Organization
33010	Unique Identification Authority of India.
34	Ministry of Power
34001	Secretariat
34002	Central Electricity Authority
34003	Appellate Tribunal for Electricity
34004	Badarpur Thermal Power Station
35	Parliament, President, Vice President
351	LokSabha
35101	Secretariat
35102	Leader of Opposition in LokSabha
35103	LokSabha Television Channel
35104	Members- Establishment
35105	Pay and Accounts Office, LokSabha.
35106	Secretariat- Leader of Opposition
35107	Secretariat of Leaders/Leader and Chief Whips of Recognized Parties.
35108	Speaker and Deputy Speaker
352	RajyaSabha
35201	Secretariat
35202	Leader of Opposition
35203	Members- Establishment
35204	Pay and Accounts Office, RajyaSabha.
35205	Chairman and Deputy Chairman
35206	RajyaSabha Television Channel
35207	Secretariat- Leader of Opposition
35208	Secretariat of Leaders/Dy.Leader& Chief Whips of Recognized parties.
35209	Training Unit- RajyaSabha
353	President of India
35301	Secretariat
35302	Household Establishment
354	Vice President
35401	Secretariat
36	Ministry of Road Transport and Highways
36001	Secretariat
36002	Border Roads Wing

36003	National Highway Tribunals
37	Ministry of Rural Development
37001	Secretariat
371	Department of Rural Development
37101	NREG Scheme Management Cell
372	Department of Land Resources
37201	Secretariat
373	Department of Drinking Water Supply
37301	Secretariat
38	Ministry of Science and Technology
38001	Secretariat
381	Department of Science and Technology
38101	Survey of India
38102	National Atlas & Thematic Mapping Organization
382	Department of Scientific and Industrial Research
38201	Secretariat
383	Department of Bio-Technology
38301	Secretariat
38302	Bioinformatics Programmes
38303	Bioresource Development &Utilization
39	Ministry of Shipping
39001	Secretariat
39002	Chief Engineer-cum-Administrator office at Port Blair & Executive Engineer & Liason Office at New Delhi.
39003	Chief Engineer-cum-Administrator-ALHW
39004	Departmental Canteens
39005	Director General of Shipping
39006	Directorate General of Light Houses and Light Ships
39007	Dredging and Survey Organization
39008	Employment Offices.
39009	Light Houses-Working Expenses-Management.
39010	Mercantile marine Deptt.
39011	Ports and Light Houses- Operations and Maintenance.
39012	Shipping Offices
40	Ministry of Social Justice and Empowerment
40001	Secretariat
40002	National Commission for Economically Backward Classes.
40003	National Commission for Safai Karmacharis.
40004	National Commission for Scheduled Castes.
40005	Office of the Chief Commissioner for Disabilities.
41	Department of Space

41001	Secretariat
41002	Development & Educational Communication Unit
41003	I.S.R.O Head Quarters
41004	Indian Institute of Remote Sensing
41005	ISRO Inertial Systems Unit
41006	ISRO Satellite Centre.
41007	ISRO Telemetry, Tracking & Command Network.
41008	Laboratory for Electro Optics Systems
41009	Liquid Propulsion Systems Centre.
41010	Master Control Facility
41011	National Natural Resources Management System
41012	National Remote Sensing Centre.
41013	Satish Dhavan Space Centre
41014	Space Applications Centre
41015	Vikram Sarabhai Space Centre.
42	Ministry of Statistics and Programme Implementation
42001	Secretariat
42002	Central Statistical Organization
42003	Departmental Canteens
42004	National Sample Survey Organization
42005	National Statistical Commission
42006	Surveys and Statistics- Computer Services.
43	Ministry of Steel
43001	Secretariat
43002	Office of the Development Commissioner for Iron and Steel
44	Ministry of Textiles
44001	Secretariat
44002	Development Commissioner for Handicrafts
44003	Development Commissioner for Handlooms
44004	Jute Commissioner, Kolkatta.
44005	Textile Commissioner, Mumbai
45	Ministry of Tourism
45001	Secretariat
45002	Directorate General of Tourism
45003	Gulmarg Winter Sports Project
45004	Pay and Accounts Office.
45005	Tourist Offices abroad
45006	Tourist Offices in India
46	Ministry of Tribal Affairs
46001	Secretariat
46002	National Commission for Scheduled Tribes

47	Union Public Service Commission
47001	Secretariat
47002	Departmental Canteens
48	Ministry of Urban Employment and Poverty Alleviation
48001	Secretariat
48002	National Building Organization
49	Ministry of Urban Development
49001	Secretariat
49002	Departmental Canteens
491	Department of Urban Development
49101	Secretariat
49102	Directorate of Estates
49103	Town and Country Planning Organization.
492	Public Works
49201	Departmental Canteens (Public Works)
49202	Director General of Works
49203	Land and Development Office
493	Stationery and Printing
49301	Controller of Stationery
49302	Departmental Canteens (Stationery & Printing)
49303	Directorate of Printing
48304	Form Store, Kolkata
49305	Government Printing Presses
50	Ministry of Water Resources
50001	Secretariat
50002	Cauvery Water Disputes Tribunal
50003	Cell for monitoring Externally Aided Projects
50004	Central Ground Water Board Head Quarters
50005	Central Soil and Materials Research Station
50006	Central Water and Power Research Station
50007	Central Water Commission
50008	Farakka Barrage
50009	Feeder Canal (Farakka)
50010	Flood Forecasting and Observation Network Centre in Brahmaputra and Barak Basin
50011	Jangipur Barrage
50012	Krishna Water Disputes Tribunal
50013	National Water Academy
50014	Development of Water Resource Information System
50015	Ground Water Management and Regulation
50016	Hydrological Observation in Chenab Basin
50017	Investigation of Water Resource Development Scheme

50018	Maintenance of Flood Forecasting & Warning Centre in Bhutan
50019	Research and Development Programme
50020	River Management Activities and Work related to Border Areas
50021	Hydrology Project
50022	Rajiv Gandhi National Training & Research Institute for Ground Water
50023	Ravi-Beas Waters Tribunal
50024	Sardar Sarovar Construction Advisory Committee.
50025	Upper Yamuna River Board
50026	Vansadhara Water Disputes Tribunal
50027	Water Planning Wing
51	Ministry of Women and Child Development
51001	Secretariat
51002	Food and Nutrition Board and its Regional Offices
51003	Integrated Child Protection Scheme
51004	Integrated Education in Nutrition
52	Ministry of Youth Affairs and Sports
52001	Secretariat
52002	National Service Scheme

Section VI

Recipients Codes for Central Civil Ministries

Code	Recipient Type/ Name of Recipient
1	State Governments
2	Union Territory Governments
3	District Councils
4	Municipal Corporation
5	Municipal Councils
6	Nagar Panchayats
7	ZilaParishads
8	Block Panchayats
9	Gram Panchayats
10	Autonomous Bodies
10000001	Aero Club of India
10000002	All India Institute of Ayurvedic, New Delhi.
10000003	All India Institute of Medical Sciences, New Delhi (AIIMS)
10000004	All India Institute of Speech & Hearing, Mysore
10000005	Allahabad Museum
10000006	Artificial Limbs Manufacturing Corporation
10000007	Boys and Girls Hostels
10000008	Building Material and Technology Promotion Council
10000009	Central Board for Worker's Education
10000010	Central Bureau of Health Intelligence
10000011	Central Council for Research for Ayurvedic and Sciences
10000012	Central Council for Research in Homoeopathy
10000013	Central Council for Research in Sidha
10000014	Central Council for Research in Unani Medicine
10000015	Central Council for Research in Yoga and Naturopathy

10000016	Central Library, Mumbai
10000017	Central Power Research Institute
10000018	Central Research Institute, Kasauli.
10000019	Central Waqf Council
10000020	Centre for Advanced Research and Education
10000021	Centre for Astroparticle Physics
10000022	Centre for Cancer Epidemiology
10000023	Centre for Cultural Resources and Training
10000024	Centre for Development of Telematics
10000025	Centre for DNA Finger Printing & Diagnostics, Hyderabad.
10000026	Centre for Nanoscience and Surface Physics.
10000027	Centre for Space Science & Technical Education in Asia & Pacific
10000028	Centre for Wind Energy Technology
10000029	Chittaranjan National Cancer Institute, Kolkata.
10000030	Coir Board
10000031	Commission for Scientific and Technical Terminology
10000032	Connemara Public Library, Chennai
10000033	Consultancy Development Centre, N.Delhi
10000034	Cotton Technology Mission
10000035	Council for Advancement of People's Action and Rural Technology
10000036	Council of Scientific and Industrial Research
10000037	Delhi Mumbai Industrial Corridor Development Corporation
10000038	Delhi Public Library
10000039	Development Council for Automobile & Allied Industries
10000040	District Malaria Control Societies.
10000041	Dr. B.R.AmbedkarNational Centre
10000042	Drugs De-addiction Centre at AIIMS.
10000043	Drugs De-addiction Centre at JIPMER, Puducherry.
10000044	Drugs de-addiction Centre at NIMHANS, Bangalore.
10000045	Drugs De-addiction Centre at PGIMER , Chandigarh.
10000046	Fluid Control Research Institute
10000047	Footwear Design and Development Institute
10000048	Gandhi Smriti and DarshanSamiti, New Delhi.
10000049	GobindBallabh Pant Himalayan Institute of Environment and Development
10000050	Harish Chandra Research Institute, Allahabad
10000051	HomiBhabha Centre for Science Education
10000052	Indian Council for Research on International Economic Relations
10000053	Indian Council of Agricultural Research
10000054	Indian Council of Cultural Relations
10000055	Indian Council of Forestry Research and Education
10000056	Indian Council of Historical Research.

10000057	Indian Council of Medical Research
10000058	Indian Council of Philosophical Research.
10000059	Indian Council of Social Science Research.
10000060	Indian Council of World Affairs
10000061	Indian Federation of U.N. Associations
10000062	Indian Institute of Corporate Affairs Society
10000063	Indian Institute of Crop Processing Technology
10000064	Indian Institute of Forest Management
10000065	Indian Institute of Public Administration
10000066	Indian Institute of Tropical Meteorology, Pune.
10000067	Indian Jute Industry Research Association
10000068	Indian Museum, Kolkata
10000069	Indian National Centre for Ocean Information Services.
10000070	Indian Neutrino Observatory
10000071	Indian Pharmacopoeia Commission
10000072	Indian Plywood Industries Research Institute
10000073	Indian Sign Language Research and Training Centre
10000074	Indian Society of Asia Pacific-21
10000075	Indian Statistical Institute, Kolkata.
10000076	Indira Gandhi Centre for Atomic Research
10000077	Indira Gandhi National Centre for Arts
10000078	Indira Gandhi RashtriyaManavSangrahalaya, Bhopal
10000079	Indira Gandhi RastriyaUran Academy
10000080	Inland Water Ways Authority of India
10000081	Institute for Stem Cell Research and Regenerative Medicine, Bangalore.
10000082	Institute of Applied Manpower Research
10000083	Institute of Bioresources& Sustainable Development, Imphal
10000084	Institute of Chinese Studies
10000085	Institute of Human Behaviour& Allied Sciences, Shadara, Delhi.
10000086	Institute of Life Sciences, Bhubaneswar.
10000087	Institute of Mathematical Sciences, Chennai
10000088	Institute of Physics, Bhubaneswar.
10000089	Institute of Plasma Research, Gandhinagar.
10000090	Institute of Post Graduate Teaching and Research in Ayurveda, Jannagar.
10000091	Institute of Textile Management, Coimbatore
10000092	Institute of Translational Research
10000093	Institute of Water & Land Management, Tezpur.
10000094	Institutes of Hotel Management Catering Technology and Applied Nutrition.
10000095	International Centre for Theoretical Sciences
10000096	JawaharLal Nehru Aluminium Research Development and Design Centre
10000097	Jawaharlal Nehru National Urban Renewal Mission

10000098	Jute Technology Mission
10000099	Kalakshetra, Chennai
10000100	Kasturba Health Society, Wardha for Medical College at Sewagram.
10000101	Khadi and Village Industries Commission
10000102	KhudaBhaksh Oriental Public Library, Patna.
10000103	Lala Ram Sarup Institute of T.B and Allied Diseases, New Delhi.
10000104	Lalit Kala Akademi, New Delhi.
10000105	LokpriyaGopinathBordoloi Regional Institute of Mental Health Tejpur.
10000106	Mahatma Gandhi Institute for Rural Industrialisation
10000107	Maulana Abdul Kalam Azad Institute of Asian Studies
10000108	Maulana Azad Education Foundation
10000109	Morarji Desai National Institute of Yoga.
10000110	Multi Drug Leprosy District Societies.
10000111	Narcotics Control Bureau.
10000112	National Academy of Medical Sciences
10000113	National Agri-Food Biotechnology Instt& Bioprocessing Unit, Mohali
10000114	National Atmospheric Research Laboratory
10000115	National Automotive Testing &R&D Infrastructure Project
10000116	National Blood Transfusion Council
10000117	National Book Trust
10000118	National Centre for Antarctic and Ocean Research
10000119	National Centre for Cell Science, Pune
10000120	National Children's Museum -BalBhavan
10000121	National Commission for Backward Classes.
10000122	National Council of Applied Economic Research
10000123	National Council of Hotel Management & Catering Technology
10000124	National Council of Science Museums
10000125	National Culture Fund
10000126	National Dope Testing Laboratory
10000127	National Fisheries Development Board
10000128	National Highway Authority of India
10000129	National Institute for Plant Genome Reseach, New Delhi
10000130	National Institute of Agricultural Marketing
10000131	National Institute of Animal Biotechnology, Hyderabad.
10000132	National Institute of Ayurveda, Jaipur.
10000133	National Institute of Biologicals, Noida.
10000134	National Institute of Biomedical Genomics, Kalyani
10000135	National Institute of Climate Change & Environment Studies
10000136	National Institute of Fashion Technology
10000137	National Institute of Food Technology Entrepreneurship and Management
10000138	National Institute of Health and Family Welfare.

10000139	National Institute of Homoeopathy
10000140	National Institute of Hydrology
10000141	National Institute of Immunology, New Delhi
10000142	National Institute of Miner's Health
10000143	National Institute of Naturopathy, Pune
10000144	National Institute of Plant Health Management
10000145	National Institute of Public Co-operation and Child Development
10000146	National Institute of Public Finance and Policy
10000147	National Institute of Renewable Energy
10000148	National Institute of Rock Mechanics
10000149	National Institute of Rural Development
10000150	National Institute of Science, Education and Research
10000151	National Institute of Sidha, Chennai.
10000152	National Institute of Social Defence
10000153	National Institute of Unani Medicine, Bangalore.
10000154	National Institute of Universal Design and Barrier Free Environment.
10000155	National Institutes of Technical Teachers Training and Research
10000156	National Instructional Media Institute, Chennai.
10000157	National Institute of Ocean Technology.
10000158	National Power Training Institute
10000159	NavNalandaMahavira and Huen T Sang Memorial Hall
10000160	Nehru Memorial Museum
10000161	Nehru Yuva Kendra Sangathan
10000162	New Delhi T.B. Centre
10000163	North Eastern Handicrafts & Handloom Development Corporation
10000164	North Eastern Indira Gandhi Regional Institute of Health and Medical Sciences Shillong
10000165	North Eastern Institute of Ayurveda and Homoeopathy, Shillong
10000166	North Eastern Institute of Folk Medicine, Passighat.
10000167	North Eastern Regional Agricultural Marketing Corporation Ltd.
10000168	North Eastern Space Applications Centre
10000169	Padmaja Naidu Himalayan Zoological Park
10000170	Pagladia Dam Project
10000171	Pasteur Institute of India, Coonoor.
10000172	Pension Fund Regulatory Development Authority
10000173	Physical Research Laboratory
10000174	Post Graduate Institute of Medical Education and Research, Chandigarh.
10000175	PrasarBharati
10000176	Press Council of India
10000177	Rajghat Samadhi Committee
10000178	Rajiv Gandhi Centre for Biotechnology, Trivandrum

10000179	Rajiv Gandhi Girl's Hostel New Delhi.
10000180	Rajiv Gandhi Institute of Petroleum Technology
10000181	Rajiv Gandhi National Fellowship for Scheduled Castes
10000182	Rampur Raza Library, Rampur.
10000183	Rashtriya Ayurveda Vidyapeeth, New Delhi.
10000184	Regional Institute of Medical Sciences, Imphal.
10000185	Regional Institute of Paramedical & Nursing Sciences, Aizawal
10000186	Regional Post Graduate Centre, JIPMER, Puducherry.
10000187	Rehabilitation Council of India
10000188	Saha Institute of Nuclear Physics
10000189	SahityaAkademi, New Delhi.
10000190	Salarjung Museum, Hyderabad.
10000191	SangeetNatakAkademi, New Delhi.
10000192	Science and Engineering Research Board
10000193	Semi Conductor Laboratory
10000194	SETS-IMSc Centre for Cryptanalysis
10000195	Sugar Mills
10000196	Sutlej Yamuna Link Canal Project
10000197	Tata Memorial Centre Technology and Infrastructure Development
10000198	Translational Health Science & Technology Institute, Faridabad
10000199	V.V.Giri National Labour Institute
10000200	VallabhBhai Patel Chest Institute, Delhi University, Delhi
10000201	VallabhBhai Patel Institute of Textile Management
10000202	Veterinary Council of India
10000203	Victoria Memorial Hall, Kolkata.
10000204	Wildlife Institute of India
10000205	Women's Hostel in Polytechnics
10000206	Working Women Hostels
10000207	Zonal Cultural Centre, Allahabad
10000208	Zonal Cultural Centre, Dimapur
10000209	Zonal Cultural Centre, Kolkata
10000210	Zonal Cultural Centre, Nagpur
10000211	Zonal Cultural Centre, Patiala
10000212	Zonal Cultural Centre, Thanjavur
10000213	Zonal Cultural Centre, Udaipur
11	Regulatory Bodies
11000001	Agricultural Products Export Development Authority.
11000002	Ahmedabad Textile Industries Research Association
11000003	Airport Economic Regulatory Authority

11000004	All India Council for Technical Education
11000005	Animal Welfare Board
11000006	Association of Indian Universities.
11000007	Board of Apprenticeship Training, Bombay, Calcutta, Kanpur and Chennai.
11000008	Board of Research in Nuclear Sciences
11000009	Bombay Textile Research Association
11000010	Bureau of Energy Efficiency
11000011	Calcutta Port Trust
11000012	Central Adoption Resource Agency
11000013	Central Council of Homoeopathy, New Delhi.
11000014	Central Council of Indian Medicine, New Delhi
11000015	Central Electricity Regulatory Commission.
11000016	Central Pollution Control Board
11000017	Central Silk Board
11000018	Central Social Welfare Board
11000019	Central Zoo Authority
11000020	Coastal Aquaculture Authority
11000021	Coconut Development Board
11000022	Committee for the purpose of Control and Supervision of Experiments on Animals.
11000023	Delhi Urban Art Commission
11000024	Dental Council of India
11000025	Development Council for Cement Industry
11000026	Export Inspection Council
11000027	Food Safety and Standards Authority of India
11000028	Haj Charters
11000029	Human Rights Commission
11000030	Indian Grape Processing Board
11000031	Indian Institute of Science, Bangalore.
11000032	Indian Nursing Council
11000033	Indian Rubber Manufacturer Research Association.
11000034	Inland Waterways Authority of India
11000035	Institute of Urban Transport
11000036	Insurance Regulatory Authority
11000037	JERC for North Eastern Region
11000038	JERC for UTs and Goa except Delhi
11000039	Justice S.N. Vairava Commission
11000040	Justice TarunChatterjee Commission for Identification of boundaries between the State of Assam- Nagaland and Assam- Arunachal Pradesh
11000041	Jute Technology Mission.
11000042	KendriyaVidyalayaSangathan

11000043	Manmade Textile Research Association
11000044	Marine Products Export Development Authority.
11000045	Medical Council of India
11000046	National Anti Doping Agency
11000047	National Biodiversity Authority.
11000048	National Board of Examinations.
11000049	National Capital Regional Planning Board
11000050	National Commission for Minority Educational Institutions
11000051	National Commission for Protection of Child Rights
11000052	National Commission for Women
11000053	National Council for Cement and Building Materials
11000054	National Council of Educational Research and Training
11000055	National Council of Rural Institutes
11000056	National Export Insurance Account
11000057	National Ganga River Basin Authority
11000058	National Green Tribunal
11000059	National Horticulture Board
11000060	National Institute of Urban Affairs.
11000061	National Judicial Academy
11000062	National Legal Services Authority
11000063	National Literacy Mission Authority
11000064	National Meat and Poultry Processing Board
11000065	National Mission for Manuscripts.
11000066	National Productivity Council.
11000067	National Road Safety Board
11000068	National Tiger Conservation Authority
11000069	NavodayaVidyalaya'sSamiti
11000070	North India Textile Research Association
11000071	Organization for Economic Co-operation and Development
11000072	Petroleum and Natural Gas Regulatory Body
11000073	Pharmacy Council of India
11000074	Rubber Board
11000075	South India Textile Research Association
11000076	Spices Board
11000077	Tea Board
11000078	Technology Development Board
11000079	Telecom Regulatory Authority of India
11000080	University Grants Commission
11000081	Wool Development Board
11000082	Wool Research Association

12	Universities (Central, Open and Deemed Universities)
12000001	Academy of Maritime Education and Training, Chennai
12000002	Aligarh Muslim University, Aligarh
12000003	Allahabad Agricultural Institute, Allahabad
12000004	Amrita VishwaVidyapeeth, Coimbatore
12000005	Assam University, Silchar
12000006	Avinashilingam Institute for Home Science & Higher Education for Women, Coimbatore
12000007	BabasahebBhimraoAmbedkar University, Lucknow
12000008	Banaras Hindu University, Varanasi
12000009	BanasthaliVidyapith, Banasthali
12000010	Bharath Institute of Higher Education & Research, Chennai
12000011	BharatiVidyapeeth, Pune
12000012	Bhatkhande Music Institute, Lucknow
12000013	Bihar Yoga Bharti, Munger
12000014	Birla Institute of Technology and Science, Pilani
12000015	Birla Institute of Technology, Ranchi
12000016	BLDE University, Bijapur
12000017	BS Abdul Rehman Institute of Science & Technology, Chennai
12000018	Central Agricultural University Bundelkhand
12000019	Central Agricultural University, Imphal
12000020	Central Agricultural University, Imphal
12000021	Central Institute of Fisheries Education, Mumbai
12000022	Central Institute of Higher Tibetan Studies, Varanasi
12000023	Chennai Mathematical Institute, Chennai
12000024	Chettinad Academy of Research and Education, Kancheepuram
12000025	Christ University, Bangalore
12000026	D.Y. Patil Educational Society, Kolhapur
12000027	DattaMeghe Institute of Medical Sciences, Nagpur
12000028	Dayalbagh Educational Institute, Agra
12000029	Deccan College Postgraduate & research Institute, Pune
12000030	Delhi University, Delhi
12000031	Dr. BabasahebAmbedkar Open University, Ahmedabad
12000032	Dr. D.Y. PatilVidyapeeth, Pune
12000033	Dr. HarisinghGourVishwavidyalaya, Sagar
12000034	Dr.B.R. Ambedkar Open University
12000035	Forest Research Institute, Dehradun
12000036	Gandhi Indtitute of Technology and Management, Vishakhapatnam(AP)
12000037	Gandhigram Rural Institute, Dindigal
12000038	Gokhle Institute of Politics and Economics, Pune

12000039	Graphic Era University, Dehradun
12000040	GujratVidyapith, Ahmedabad
12000041	Guru GhasidasVishwavidyalaya, Bilaspur
12000042	GurukulKangriVishwavidyalaya, Haridwar
12000043	HemwatiNandanBahugunaGarhwal University, Srinagar(Uttaranchal)
12000044	HIHT University, Dehradun
12000045	Hindustan Institute of Technology and Science, Kancheepuram
12000046	HomiBhabha National Institute, Mumbai
12000047	Hyderabad University, Hyderabad
12000048	ICFAI Foundation for Higher Education, Hyderabad
12000049	IIS University, Jaipur
12000050	Indian Agricultural Research Institute, New Delhi
12000051	Indian Institute of Foreign Trade, New Delhi
12000052	Indian Institute of Information Technology & Management, Gwalior.
12000053	Indian Institute of Information Technology, Allahabad.
12000054	Indian Institute of Science, Bangalore
12000055	Indian Institute of Space Science & Technology, Thiruvanthapuram
12000056	Indian Law Institute, New Delhi
12000057	Indian Maritime University
12000058	Indian School of Mines, Dhanbad.
12000059	Indian Veterinary Research Institute, Izzatnagar (UP)
12000060	Indira Gandhi Institute of Development Research, Mumbai
12000061	Indira Gandhi National Open University
12000062	Indira Gandhi National Tribal University, Amarkantak
12000063	Institute of Advanced Studies in Education, Churu
12000064	Institute of Armament Technology, Pune
12000065	Institute of Chemical Technology, Mumbai
12000066	Institute of Liver and Biliary Science (ILBS)
12000067	International Institute for Population Sciences, Mumbai.
12000068	International Institute of Information Technology, Bangalore
12000069	International Institute of Information Technology, Hyderabad
12000070	Jagadguru Sri Shivarathreeswara University, Mysore
12000071	Jain University, Bangalore
12000072	Jain VishvaBharati Institute, Nagaur
12000073	JamiaHamdard, New Delhi
12000074	JamiaMiliaIslamia University, New Delhi
12000075	JanardanRai Nagar Rajasthan Vidyapeeth, Udaipur
12000076	JawaharLal Nehru Centre for Advanced Scientific Research, Bangalore
12000077	JawaharLal Nehru University, New Delhi
12000078	Jaypee Institute of Engineering & Technology, Noida
12000079	Kalasalngam Academy of Research and Higher Education, Virudhunagar

12000080	Kalinga Institute of Industrial Technology, Bhubaneswar
12000081	Karnataka State Open University
12000082	Karpagam Academy of Higher Education, Coimbatore
12000083	Karunya Institute of Technology and Sciences, Coimbatore
12000084	Kerala Kalamandalam, Thrissur
12000085	KLE Academy of Higher Education and Research, Belgaum
12000086	Konerulakshmaiah Education Foundation, Guntur
12000087	Kota Open University
12000088	Krishna Institute of Medical Sciences, Satara
12000089	Lakshmibai National Institute of Physical Education, Gwalior
12000090	Lingaya's University, Faridabad
12000091	LNM Institute of Information Technology, Jaipur
12000092	Madhya Pradesh Bhoj Open University
12000093	MaharshiMarkandeshwar University, Ambala
12000094	Mahatma Gandhi Antarrashtriya Hindi Vishwavidyalaya, Wardha
12000095	ManavRachna International University, Faridabad
12000096	Manipal Academy of Higher Education, Manipal
12000097	Manipur University, Imphal
12000098	Maulana Azad National Urdu University, Hyderabad
12000099	Meenakshi Academy of Higher Education and Research, Chennai
12000100	MGM Institute of Health Sciences, Mumbai
12000101	MGR Educational and Research Institute, Chennai
12000102	Mizoram University, Aizwal
12000103	Modi Institute of Technology and Science, Sikar
12000104	Nagaland University
12000105	Nalanda University
12000106	NarseeMonjee Institute of management Studies, Mumbai
12000107	Nationa Museum Institute of History of Art, Conservation and Musiology National Musium, New Delhi
12000108	National Brain Research Centre, Gurgaon.
12000109	National Dairy Research Institute, Karnal
12000110	National Institute of Mental Health & Neuro Sciences, Bangalore
12000111	National School of Drama, New Delhi
12000112	National University of Education Planning and Administration
12000113	National University of Educational Planning & Administration, New Delhi
12000114	Nava NalandaMahavihar, Nalanda
12000115	Nehru Gram Bharati, Allahabad
12000116	NetajiSubhas Open University
12000117	NITTE University, Mangalore
12000118	Noorul Islam Centre for Higher Education, Kanyakumari
12000119	North Eastern Hill University, Shillong

12000120	North Eastern Regional Institute of Science & Technology, Itanagar
12000121	Padamshree Dr. D.Y. PatilVidyapeeth, Mumbai
12000122	PeriyarManiammai Institute of Science and Technology, Thanjavur
12000123	Pondicherry University, Pondicherry
12000124	PonnaiyahRamajayam Institute of Science & Technology, Thanjavur
12000125	Pravara Institute of Medical Sciences, Ahmednagar
12000126	Pt. Dwarka Prasad mishra Indian Institute of Information Technology, Design & Manufacturing, Jabalpur
12000127	Pt. Sunderlal Sharma Open University, Chhattisgarh
12000128	Punjab Engineering College, Chandigarh
12000129	Rajiv Gandhi National Institute of Youth Development, Sriperambudur
12000130	Rajiv Gandhi University, Itanagar
12000131	Ramakrishna Mission Vivekananda Educational and Research Institute, Howrah
12000132	Rashtirya Sanskrit Vidyalaya, Tirupati
12000133	Rashtriya Sanskrit Sansthan, New Delhi
12000134	SantLongowal Institute of Engineering and Technology
12000135	Santosh University, Gaziabad
12000136	Sathyabama Institute of Science and Technology, Chennai
12000137	Saveetha Institute of Medical and Technical Sciences, Chennai
12000138	School of Planning and Architect, New Delhi
12000139	Shanmugha Arts, Science, Technology & Research Academy, Thanjavur
12000140	Shiksha `O' Anusandhan, Bhubaneswar
12000141	Shobit Institute of Engineering & Technology, Meerut
12000142	ShriDevrajUrs Academy of Higher Education and Research, Kolar
12000143	ShrilalbahadurShastriRashtriya Sanskrit Vidyapith, New Delhi
12000144	Sikkim University, Gangtok
12000145	South Asian University
12000146	Sri BalajiVidyapeeth, Pondyicherry
12000147	Sri ChandrasekharendraSaraswathiVishwamahavidyalaya, Kancheepuram
12000148	Sri Ramachandra medical College and research Institute, Chennai
12000149	Sri SathyaSai Institute of Higher Learning, Ananthpur(AP)
12000150	Sri Siddartha Academy of Higher Education, Tumkur
12000151	SRM Institute of Science and Technology, Chennai
12000152	St. Peter's Institute of Higher Education and Research, Chennai
12000153	SumandeepVidyapith, Vadodara
12000154	Swami Vivekananda Yoga AnusandhanSamsthana, Bangalore
12000155	SYMBIOSIS International University, Pune
12000156	Tamil Nadu Open University
12000157	Tata Institute of Fundamental Research, Mumbai
12000158	Tata Institute of Social Science, Mumbai

12000159	TERI School of Advance Studies, New Delhi
12000160	Tezpur University, Tezpur
12000161	Thapar Institute of Engineering and Technology, Patiala
12000162	The English and Foreign Language University, Hyderabad
12000163	Tilak Maharashtra Vidyapeeth, Pune
12000164	Tripura University, Agartala
12000165	University of Allahabad, Allahabad
12000166	University of Bihar
12000167	University of Gujrat
12000168	University of Himachal Pradesh
12000169	University of Jammu and Kashmir, Srinagar
12000170	University of Jharkhand
12000171	University of Karnataka
12000172	University of Kerala
12000173	University of Orissa
12000174	University of Punjab
12000175	University of Tamil Nadu
12000176	Unversity of Rajasthan
12000177	Uttaranchal Open University
12000178	VardhmanMahavir Open University
12000179	Vel Tech Rangarajan Dr. Sagunthala R&D Institute of Science and Technology, Chennai
12000180	Vellore Institute of Technology, Vellore
12000181	Vel's Institute of Science, Technology & Advance Studies, Chennai
12000182	Vignan's Foundation of Science, Technology and Research, Guntur(AP)
12000183	Vinayaka Mission's Research Foundation, Salem
12000184	VishwaBharati University, Shanti Niketan
12000185	World Maritime University
12000186	YashwantRaoChawan Open University
12000187	Yenapoya University, Mangalore
13	Schools
13000001	Atomic Energy Central School, Indore
13000002	Atomic Energy Central School, Kalpakkam
13000003	Joint Indo Mangolian School
13000004	KendriyaVidyalayaSangathan School, Kalpakkam
14	Other Educational Institutions
14000001	All India Institute of Hygiene and Public Health, Kolkata.

14000002	Asian Institute of Technology, Bangkok.
14000003	Atomic Energy Education Society
14000004	Atomic Energy Education Society, Mumbai.
14000005	Auroville Management
14000006	Central Drugs Research Institute, Lucknow.
14000007	Central Institute of Buddhist Studies, Leh
14000008	Central Institute of Classical Tamil, Chennai
14000009	Central Institute of Himalayan Culture Studies
14000010	Central Institute of Plastic Engineering & Technology
14000011	Central Institute of Technology, Koraihar
14000012	Central Tibetan School Society
14000013	Child Care Training Centre, Singur.
14000014	Cultural Studies, Twang Monastery, Arunachal Pradesh
14000015	Dakshin Bharat Hindi Prachar Sabha
14000016	Film and Television Institute of India, Pune
14000017	Hindi Sikshan Mandal, Agra.
14000018	Indian Institute of Advanced Studies, Shimla.
14000019	Indian Institute of Information Technology, Design and Manufacturing, Kanchipuram
14000020	Indian Institute of Mass Communication
14000021	Indian Institutes of Management
14000022	Indian Institutes of Science for Education Research.
14000023	Indian Institutes of Technology
14000024	Indian National Digital Library in Engineering Science & Technology
14000025	Institute of Pesticides Formulation Technology
14000026	Institute of Public Health
14000027	Kendriya Hindi Sansthan
14000028	Library of Tibetan Works and Archives, Dharmasala
14000029	Lilabari Pilot Training Institute
14000030	Medical Colleges for Radiotherapy Facilities
14000031	Namgyal Research Institute of Tibetology, Gangtok
14000032	National BalBhawan National Children's Museum BalBhawan Society
14000033	National Council for Promotion of Sindhi Language
14000034	National Council for Promotion of Urdu Language.
14000035	National Institute of Foundry and Forge Technology, Ranchi
14000036	National Institute of Industrial Engineering, Mumbai.
14000037	National Institute of Open Schooling
14000038	National Institute of Pharma Education and Research
14000039	National Institutes of Technology
14000040	Navodaya Vidyalayas Samiti
14000041	Population Research Centres.

14000042	Rashtriya Veda VidyaPratisthan
14000043	Satyajit Ray Film and Television Institute, Kolkatta.
14000044	Shastri Indo- Canadian Institute
14000045	T.M.S.S.M. Library
14000046	Vrindavan Research Institute
15	Sports Bodies
15000001	All India Tennis Association
15000002	Commonwealth Games
15000003	National Sports Development Fund
15000004	National Sports Federations
15000005	Sports Authority of India
16	Hospitals
16000001	Dr. R. Baruah Cancer Institute
16000002	Institute of Mental Health Tejpur.
16000003	SankarDevNetralaya, Guwahati.
16000004	Indian Spinal Injury Centre
17	Other Parastatal Bodies
17000001	Indian Society of International Law
17000002	Marine Emergency Fund
17000003	Maritime Accidents Investigation Cell
17000004	Mormugao Port Trust
17000005	Visakhapatnam Port Trust
18	Public Sector Undertakings (PSUs)
18000001	Air India Ltd.
18000002	Pawan Hans Helicopter Ltd.
18000003	Agriculture Insurance Company Ltd.
18000004	Airports Authority of India Ltd.
18000005	Andaman & Nicobar Island Plantation Development Corporation
18000006	Andrew Yule & Company
18000007	Ashok Paper Mill - Assam Unit
18000008	Assam Gas Cracker Coplex
18000009	Bangalore Metro Rail Corporation
18000010	Bengal Chemicals and Pharmaceuticals Ltd.

18000011	Bengal Immunity Ltd.
18000012	Bharat BhariUdyog Nigam Ltd.
18000013	Bharat BhariUdyog Nigam Ltd.
18000014	Bharat Earth Movers Ltd.
18000015	Bharat Gold Mines Ltd.
18000016	Bharat Yantra Nigam Ltd.
18000017	BharatiyaNabhikiyaVidyut Nigam Ltd.
18000018	Birds Jute & Export Ltd.
18000019	Brahamputra Valley Fertilizers Corporation Ltd.
18000020	British India Corporation Ltd.
18000021	Cement Corporation of India
18000022	Central Electronics Ltd.
18000023	Central Warehousing Corporation
18000024	Chennai Metro Rail Corporation.
18000025	Coal India Ltd.
18000026	Cochin Shipyard Ltd.
18000027	Cotton Corporation of India
18000028	Damodar Valley Corporation
18000029	Delhi Metro Rail Corporation
18000030	East-West Corridor Project, Kolkatta.
18000031	Export Credit Guarantee Coropration
18000032	Fertilizer Corporation of India
18000033	Fertilizers and Chemicals Travancore Ltd.
18000034	Food Corporation of India
18000035	Heavy Engineering Corporation Ltd.
18000036	HidustanLifecare Ltd.
18000037	Hindustan Antibiotics Ltd.
18000038	Hindustan Cables Ltd.
18000039	Hindustan Fertilizers Corporation Ltd.
18000040	Hindustan Insecticides Ltd.
18000041	Hindustan Machines and Tools Ltd. (HMT)
18000042	Hindustan Organic Chemicals Ltd.
18000043	Hindustan Paper Corporation Ltd.
18000044	Hindustan Photo Films Manufacturing Company
18000045	Hindustan Salts Ltd.
18000046	Hindustan Shipyard Ltd.
18000047	Hindustan Steelworks Construction Ltd.
18000048	Hindustan Vegetable Oils Corporation Ltd.
18000049	Hooghly Dock and Ports Engineering Ltd.
18000050	Hospital Services Consultancy Corporation Ltd.
18000051	Housing and Urban Development Corporation

18000052	Indian Drugs and Pharmaceuticals Ltd.
18000053	Indian Medicine Pharmaceutical Corporation Ltd.
18000054	Indian Renewable Energy Development Agency
18000055	Indian Telephone Industries Ltd.
18000056	Indian Tourism Development Corporation
18000057	Instrumentation Ltd.
18000058	Jute Corporation of India
18000059	Life Insurance Corporation of India
18000060	Madras Fertilizers Ltd.
18000061	Matallurgical and Engineering Consultants India Ltd.
18000062	Mineral Exploration Corporation
18000063	National Aviation Company of India Ltd.
18000064	National Capital Region Transport Corporation
18000065	National Hydro Electric Power Corporation
18000066	National Insurance Company Ltd.
18000067	National Jute Manufacturers Corporation
18000068	National Small Industries Corporation Ltd.
18000069	National Thermal Power Corporation
18000070	NEPA Ltd.
18000071	New India Insurance Company Ltd.
18000072	Nuclear Power Corporation of India Ltd.
18000073	Oriental Insurance Company Ltd.
18000074	Pawan Hans Helicopter Ltd.
18000075	Pyrates, Phosphate and Chemicals Ltd.
18000076	Rural Electrification Corporation
18000077	Scheduled Castes Development Corporation
18000078	Scooters India Ltd.
18000079	Security Printing and Minting Corporation of India Ltd.
18000080	Smith Stanistreet Pharmaceuticals Ltd.
18000081	Tyre Corporation of India
18000082	UP Paper Mill
19	Banks
19000001	Allahabad Bank
19000002	African Development Bank
19000003	Andhra Bank
19000004	Asian Development Bank
19000005	Axis Bank
19000006	Bank of Baroda
19000007	Bank of India

19000008	Bank of Madura
19000009	Bank of Maharashtra
19000010	Canara Bank
19000011	Central Bank of India
19000012	Dena Bank
19000013	Exim Bank of India
19000014	Export-Import Bank of India
19000015	HDFC Bank Ltd.
19000016	ICICI Bank Ltd.
19000017	Indian Bank
19000018	Indian Overseas Bank
19000019	Industrial Development Bank of India
19000020	Industrial Investment Bank of India
19000021	Jammu and Kashmir Bank Ltd.
19000022	Land and Development Banks
19000023	National Bank for Agriculture and Rural Development
19000024	National Housing Bank
19000025	Oriental Bank of Commerce
19000026	Punjab and Sindh Bank
19000027	Punjab National Bank
19000028	Small Industries Development Bank of India
19000029	State Bank of Hyderabad
19000030	State Bank of India
19000031	State Bank of Indore
19000032	State Bank of Mysore
19000033	State Bank of Saurashtra
19000034	State bank of Travancore
19000035	Syndicate Bank
19000036	UCO Bank
19000037	Union Bank of India
19000038	United Bank of India
19000039	Vijaya Bank
20	Other Financial Institutions
20000001	India Infrastructure Finance Company Ltd.
20000002	International Development Association
20000003	International Finance Corporation
20000004	Irrigation and Water Resources Finance Corporation
20000005	National Finance Development Corporation for Weaker Sections
20000006	National Handicapped Finance Development Corporation

20000007	National Institute of Financial Management Society
20000008	National Minorities Development and Finance Corporation
20000009	National State Scheduled Tribes Finance and Development Corporation
20000010	North Eastern Development Finance Corporation
20000011	Power Finance Corporation
20000012	RashtriyaMahilaKosh
21	Co-operatives/ Societies
21000001	Baba Saheb Dr. B.R. Ambedkar Foundation
21000002	Central Government Employees Welfare Housing Organization
21000003	Children's Film Society
21000004	National Agricultural Cooperative Marketing Federation of India Ltd.
21000005	National Co-operative Consumer
21000006	National Cooperative Development Corporation Ltd.
21000007	National Cooperative Housing Federation of India
21000008	Petrofils Cooperative Ltd.
21000009	Raja Rammohan Roy Library Foundation
21000010	Society for Petroleum Laboratory
21000011	Society for Research & Information System for Non-Aligned and Other Developing Countries
21000012	State AIDS Control Societies
21000013	State Health Societies
21000014	State Level Societies under Kala Azar.
21000015	State/UT/Municipal Corporation AIDS Control Society
21000016	T.B. District Societies
21000017	The Asiatic Society, Klokata
21000018	Tribal Co-operative Marketing Development Federation of India Ltd.
22	Non-Government Organisations (NGOs)
23	Foreign Governments
23000001	Afganistan
23000002	Bagladesh
23000003	Bhutan
23000004	Bhutan
23000005	Maldives
23000006	Mongolia
23000007	Mynmar
23000008	Nepal

23000009	Sri Lanka
24	International Bodies
24000001	Asia Pacific Association of Agricultural Institutions
24000002	Asia Pacific Group on Money Laundering
24000003	Asia Pacific Institute for Broadcasting
24000004	Asian Productivity Organization
24000005	Association of Government Accounts Organization of Asia
24000006	Centre for Space Science & Tech. Education in Asia & Pacific
24000007	Chemical Weapons Convention.
24000008	Colombo Plan
24000009	Commonwealth Agricultural Bureau
24000010	Commonwealth Association of Tax Administration
24000011	Commonwealth Fund for Technical Co-operation
24000012	Commonwealth Local Government Forum
24000013	Commonwealth of Learning
24000014	Commonwealth Secretariat
24000015	Commonweath Foundation
24000016	Consultative Group on International Agri Research
24000017	Council for Security Co-operation in Asia Pacific
24000018	Customs Council
24000019	Food and Agricultural Organization
24000020	Global Environment Facility
24000021	Global Environment Fund
24000022	India Trust Fund of Asain Development Bank
24000023	Indo-French Centre for the promotion of Advanced Research
24000024	Indo-German Science and Technology Centre
24000025	Indo-US Science & Technology Forum
24000026	Inter- Government Organization for Development of Small Scale Fisheries in Bay of Bengal
24000027	Inter-American Centre for Tax Administration
24000028	Internal Centre for Genitic Engineering and Biotechnology
24000029	International Association of Lighthouses Authority, Paris
24000030	International Association of Ports and Harbour
24000031	International Association of Road Congress, Paris
24000032	International Association of Survey Statistics
24000033	International Atomic Energy Agency
24000034	International Centre for Alternative Dispute Resolution
24000035	International Centre for Conservation, Rome
24000036	International Civil Aviation Organization

24000037	International Committee of Red Cross Society
24000038	International Conference on Federalism
24000039	International Conference on Management of Population Programme, Malaysia.
24000040	International Criminal Police Organisation-Interpol
24000041	International Federation of Arts Councils and Culture
24000042	International Fund for Agricultural Development
24000043	International Grain Council
24000044	International Institute of Cotton and Cotton Advisory Committee.
24000045	International Jute Study Group, Dhaka.
24000046	International LaboursOrganisation
24000047	International Law Association
24000048	International Marine Organisation
24000049	International Monetary Fund
24000050	International Organization of Legal Metrology.
24000051	International Seed Testing Association
24000052	International Seismological Centre.
24000053	International Society for Horticulture Science, Belgium
24000054	International Statistical Institute, Hague
24000055	International Sugar Council
24000056	International Transport Forum
24000057	Liason Office of G-24
24000058	Network of AcquacultureCentres in Asia-Pacific
24000059	Organisation for Economic Cooperation and Development
24000060	Organization for prohibition of Chemical Weapons.
24000061	Partners in Population Development Secretariat, Dhaka.
24000062	Permanent International Association of Navigational Congress
24000063	Regional Animal Production and Health Commission under Food and Agriculture Organisation
24000064	Regional Co-ordination Centre Research and Development of Coarse Grains, Pulses, Roots and Tuber Crops
24000065	SAARC Secretariat
24000066	Statistical Institute for Asia and the Pacific, Japan
24000067	Trust Fund of Food and Agriculture Organisation Commission.
24000068	UNESCO Regional Centre for Education and Training, Faridabad.
24000069	United Nations
24000070	United Nations Centre for Human Settlements.
24000071	United Nations Children's Fund
24000072	United Nations Crime Prevention and Criminal Justice Fund
24000073	United Nations Development Programme
24000074	United Nations Education, Scientific and Cultural Organisation (UNESCO)
24000075	United Nations Fund for Drug Abuse Control

24000076	United Nations Fund for Population Activites.
24000077	United Nations Industrial Development Organization
24000078	United Nations Organization.
24000079	United Nations Voluntary Fund for Women Decade
24000080	United Nations Volunteer Programme
24000081	United Service Institute- UN Peacekeeping Force
24000082	World Anti Doping Agency
24000083	World Food Program
24000084	World Health Organization.
24000085	World Heritage Fund
24000086	World Intellectual Property Organization.
24000087	World Meteorological Organization.
24000088	World tourism Organisation
24000089	World Trade Organization.
25	Individuals
26	Private Institutions

Section – VII				
Object (Economic) Classification				
Category 1 – Revenue Receipts				
Sub-category		Object Head		Remarks
11	Tax Revenue	111	Taxes on Income and expenditure, profits and capital gains	This will include taxes levied on income of individuals and corporations and other entities, such as income tax, corporation tax, taxes on agricultural income, hotel receipts tax, interest tax, etc.
		112	Taxes on property, financial and capital transactions	This will include all taxes on immovable and movable property such as land revenue, stamps and registration fees, estate duty, wealth tax, gift tax, securities transaction tax, etc.
		113	Taxes on goods & services	This will include taxes levied on commodities and services, such as Union excise, state excise, service tax, VAT, taxes on sales, trade, GST, etc.
		114	Taxes on International Trade & transactions	This will include taxes on international trade such as customs, other import duties, taxes on exports, etc.
		119	Other Taxes	This will include interest received on lending operations of the Union and State Governments
12	Other Revenues	121	Interest	
		122	Dividends	This will include dividends received on equity funds from corporations and enterprises and share of surplus. Withdrawal of equity and distributions by corporations of proceeds from privatization and other sale of assets are excluded from here.
		123	Rent	This will include rent received on lease of land, subsoil assets, other naturally occurring assets. Rental charges for machinery, equipment, and other produced assets are accounted for under Receipt from sale of goods and services.
		124	Receipts from sale	This will include receipts of units

			of goods & services	engaged in service provisioning, such as commercial broadcasting, water supply, sewerage, establishment charges recovered by PWD, school fees, medical fees, fees of public libraries, etc. This will also include rental income on equipment, machinery and other produced assets, such as hire charges of equipment levied by the PWD.
		125	Administrative Fees	This will include fees charged by government units in exercise of some regulatory Major Head, such as fees for driver's licence, passport fees, visa fees, emigration fees, examination fees, inspection fees, registration fees, marriage fees, etc. It would include receipts collected under the various Acts, such as Labour Act, Citizenship Act, Explosives Act, Wildlife Act, Court Fees, etc. Usually, such fees are levied in exchange of certain services where government exercises some kind of control.
		126	Other receipts from sale of goods & services	This will include receipts from incidental sales of goods & services by establishments not directly engaged in service provisioning. It would cover items such as sales of products manufactured in jails, departmentally produced films, community radio and TVs, license fees received by the estate departments, sale of documents, receipts from guest houses, etc. This will also include fees other than administrative fees, such as service fees collected by the judiciary, jails, receipts of supplies and disposals, receipts from the supply of police, receipts of government printing presses, entry fees collected by museums, etc.
		127	Fines, Penalties, Forfeits	This will include fines, penalties imposed by courts of law or quasi-

				judicial bodies for violations of law or administrative rules/regulations. Forfeits are amounts deposited with the government pending a legal or administrative proceeding that are transferred to government as a part of the resolution of that proceeding. It will exclude fines and penalties on infringement of tax laws/regulations which will be recorded under tax revenues.
		128	Donations and other voluntary transfers	This will include donations, gifts and voluntary transfers other than grants from individuals, private non-profit institutions, nongovernmental bodies, corporations, and sources other than governments and international organizations.
		129	Forex Gains	This will include gains on foreign exchange transactions.
13	Other Revenues	131	Postal Receipts	This will include revenue earned by Department of Posts through commission work.
		139	Other Revenues	All other revenues that cannot be classified under other heads will be recorded here. Examples include, sale of scrap, pension contributions, unclaimed dividends and deposits, state lotteries, guarantee fees, training fees, audit fees, etc.
14	Current Grants	141	From foreign governments	This will include cash grants, other than those meant specifically for capital purposes, received from foreign governments.
		142	From international organizations	This will include cash grants, other than those meant specifically for capital purposes, received from international organizations.
		143	From Central Government	This head will be used by the state governments for cash grants, other than those meant specifically for capital purposes, received from the Centre.
		149	From other sources	This will include cash grants,

				other than those meant specifically for capital purposes, received from sources other than foreign governments, central government, and international organizations.
15	Current grants in kind	151	From foreign governments	This will include grants received in kind from foreign governments.
		152	From international organizations	This will include grants received in kind from international organizations.
		153	From Central Government	This head will be used by the state governments for grants received in kind from the Centre.
		159	From other sources	This will include grants received in kind from other sources.
Category 2- Capital Receipts				
21	Capital Grants	211	From foreign governments	This will include grants meant specifically for capital purposes received from foreign governments.
		212	From international organizations	This will include grants meant specifically for capital purposes received from international organizations.
		213	From Central Government	This will be used by the state governments for grants meant specifically for capital purposes received from the Centre.
		219	From other sources	This will include cash grants meant specifically for capital purposes received from sources other than foreign governments, central government, and international organizations.
22	Miscellaneous Capital Receipts	221	Sale Proceeds of Assets	This will include proceeds from sale of assets.
		222	Disinvestment Proceeds	This will include proceeds from divestment of government equity in corporations and enterprises.

Category 3 – Revenue Expenditure				
31	Employee Compensation	311	Salaries	This will include pay and allowances paid to regular/temporary government employee, honoraria, bonus, LTC, Leave Encashment, and other such entitlements chargeable to salary. This head will also be utilized for recording expenditure on emoluments and allowances of Heads of States and other high dignitaries including sumptuary allowance.
		312	Wages	This head will include wages payable to casual labourers and remuneration to contractual staff engaged in regular office.
		313	Overtime Allowance	This head will be used to record the overtime allowance payable to non-gazetted employees for working beyond office hours.
		314	Rewards	This head will include amount paid as rewards to Government servants in accordance with a recognized scheme operative in the concerned Ministry/Department.
		315	Medical Treatment	This head will include amount paid towards medical reimbursement to Government servants/pensioners.
32	Pension & Other Retirement Benefits	321	Pension Contribution	This head will include Government Contribution towards NPS, CPF, etc.
		322	Pensionary Charges	This Head will include expenditure on payment of pensions and gratuity to Government servants, Members of Parliament, freedom fighters etc. This will, however, not include social security expenditure, such as old age pension, etc.
33	Travel Expenses	331	Domestic Travel Expenses	This head will include all expenses on account of travel on duty in India including conveyance and fixed travelling allowances but excluding leave

				travel concessions. This will also include T.A./D.A. to on-official members on account of travel in India.
		332	Foreign Travel Expenses	This head will include all expenses on account of travel on duty outside India including deputation of scientists abroad. This will also include the expenditure on T.A./D.A. to non-official members going on tour abroad.
34	Goods & Services for Office Management	341	Office Equipment	This head will include expenditure on purchase and maintenance of office equipment such as Printers, Photocopiers, Scanners, Communication equipment like Telephone/ Mobile Handset, Fax, Telex etc.
		342	Office Expenses	This head will include expenditure on material and supplies for use in office such as furniture, postage, liveries, hot and cold weather charges (excluding wages of staff paid from contingency), telephone/ mobile, electricity and water charges, stationery, printing of forms, purchase, maintenance and POL expenses of staff cars and other vehicles for office use. miscellaneous contractual services for office management, payment for utilities, rental of vehicles etc.
		343	Rents, Rates and Taxes	This head will include payments towards rent for hired buildings, municipal rates and taxes, etc. It will also include lease charges for land.
		344	Royalty	This will include royalty paid by the government.
		345	Publications	This head will include expenditure on printing of office codes, manuals and other documents, whether priced or un-priced. It will exclude expenditure on printing of publicity material. This will also include discounts provided to agents on sale of publications, etc.

		346	Other Administrative Expenses	This head will include expenditure on departmental canteens, hospitality /entertainment expenses, gifts, expenditure on conducted tours, expenditure on conferences/seminars/workshops, etc., and expenditure on organizing training programmes.
		347	Computers-Hardware & Software etc.	This head will include expenditure on purchase and maintenance of computers hardware and other peripherals, development and maintenance of software packages, websites etc.
36	Goods & Services for functional use	361	Medical Supplies	This head will include expenditure on procurement of medical supplies meant for direct operational use by government hospitals, clinics, and other medical establishments. Supplies meant to be given as grants will not be included here.
		362	Educational Supplies	This head will include expenditure on procurement of educational supplies meant for direct operational use by government educational institutions. Supplies meant to be given as grants will not be included here.
		363	Agricultural Supplies	This head will include expenditure on procurement of agricultural supplies meant for direct operational use by government establishments. Supplies meant to be given as grants will not be included here.
		364	Other Supplies & Materials	This head will include expenditure on other materials and supplies, stores and equipment, etc. meant for operational use by government establishments.
		365	Arms and Ammunition	This head will include expenditure on arms and ammunition of police and other paramilitary establishments.
		366	Cost of Ration	This Head will include expenditure on ration of police and other paramilitary establishments.

		367	P.O.L.	This head will include expenditure on POL of police and other paramilitary vehicles. It will also include expenditure on POL of transport vehicles used for field activities, but will exclude those used for running an office.
		368	Clothing and Tentage	This head will include expenditure on clothing and tentage of Police and Paramilitary Establishments.
		369	Advertising and Publicity	This Head will include commission to agents for sale and printing of publicity material. This would also include expenditure on exhibitions, fairs, etc.
39	Other Goods & Services	391	Minor Works	This head will record expenditure on minor repairs and maintenance of buildings, machinery and equipment. Major repairs/improvements that have the effect of increasing the useful life of the structure/machinery will be excluded from here.
		392	Maintenance	This head will include expenditure on minor repairs and maintenance of infrastructure assets such as roads, irrigation projects, etc. It will exclude major improvements/repairs, which will be classified as capital expenditures.
		393	Professional Services	This head will include charges paid towards hiring of expert services, such as legal services, consultancy fees, fees to staff artistes, remuneration to the examiners, invigilators, etc., for conducting examinations, remuneration to casual artistes by the All India Radio, Doordarshan etc. It will also include payments for services rendered, supplies made by other departments such as Railways, Police, etc. This will exclude supplies, services rendered for running of an office, which will be recorded under office expenses.
		394	Other Contractual	This head will include expenditure

			Services	on service or commitment charges and notional value of gifts received, etc.
		395	Research & Development	This head will include expenditure on research and development activity.
41	Subsidies	411	Subsidies	This head will be used for expenditure on subsidies.
		412	Viability Gap Funding	This will record viability gap funding to concessionaires of PPP projects.
42	Share of Taxes/Duties	421	Share of Taxes/Duties to Sub-national Governments	This head will include state's share of taxes/duties paid by the States to lower levels of government.
43	Grants-in-Aid	431	Grants to Sub-national Governments for expenditure other than capital creation	This head will include grants-in -aid paid to state/UT governments and to lower levels [third/fourth tiers] of governance. It will exclude grants for creation of capital assets.
		432	Grants to Autonomous Bodies and Other Institutions for expenditure other than establishment and capital creation	This head will include grants-in -aid paid to autonomous bodies, other parastatal agencies, NGOs, etc. It will exclude grants for creation of capital assets and for meeting establishment expenditure of these bodies.
		433	Grants to Autonomous Bodies and Other Institutions for establishment expenditure	This Head will record expenditure on grants-in-aid paid by the government to autonomous bodies, other parastatal agencies, etc. for the specific purpose of meeting their establishment expenditures.
		434	Grants to Sub-national Governments for capital creation	This Head will include grants-in -aid paid to state/UT governments and to lower levels [third/fourth tiers] of governments for the specific purpose of capital creation.
		435	Grants to Autonomous Bodies and Other Institutions for capital creation	This Head will record expenditure on grants-in-aid paid by the government to autonomous bodies, other parastatal agencies, etc. for the specific purpose of capital creation.

		436	Scholarships/Stipend	This head will cover expenditure on scholarship and stipend paid by the Government.
44	Contributions	441	Contributions	This head will cover contributions paid by the government to various domestic and international bodies. It will include expenditure on membership of International bodies.
45	Other Recurrent Expenditure	451	Secret Service Expenditure	This head will record secret service expenditure.
		452	Lump Sum Provision	This head will include expenditure in respect of schemes/sub-schemes/organizations where the provision does not exceed Rs.10 lakhs. In all other cases break-up by other objects of expenditure must be given.
		453	Fines & Penalties	This head will cover fines and penalties imposed by courts of law or quasi judicial bodies.
		454	Other Charges	This head will include payment out of discretionary grants, other discounts, customs duty compensation, awards and prizes, etc. Any other expenditure of recurrent nature that cannot be classified under any of these specified object heads will be debited to this head.
49	Accounting Adjustments	491	Inter-account transfers	This head will be used for classification of inter-account transactions.
		492	Depreciation	This head will record depreciation on capital assets.
		493	Exchange Losses	The difference in the rate of exchange at the time of receipt of loan/advances from foreign sources and repayment thereof shall be debited to this object head.
		494	Writes Off/Losses	This head will include write-off of irrecoverable loans, losses. It will include trading losses.

Category 5 – Capital Expenditure				
51	Buildings	511	Office Buildings	This Head will cover expenditure on acquisition/construction of office buildings. It will include major improvements/repairs to existing buildings.
		512	Residential Buildings	This head will cover expenditure on acquisition/construction of residential buildings. It will include major improvements/repairs to existing buildings.
		513	Other Buildings	This head will cover expenditure on construction of other buildings like Hospitals, Schools, Dams, Godowns, Stables, Ports, Light Houses, Barracks, Firing Ranges etc.
52	Infrastructure Assets	521	Roads & Bridges	This head will cover expenditure on construction of roads, bridges, tunnels and other supporting infrastructure. It will include major improvements/repairs.
		522	Other Constructions	This head will cover expenditure on other structures like laying of underground Sewer Systems, Water Lines, Electricity/ Telephone Wires/ Cables etc.
53	Non-produced Assets	531	Land	This head will cover expenditure on purchase of land. It will include expenditure incurred on major improvements.
		532	Subsoil and other Non-produced Assets	This head will include expenditure on subsoil assets such as mines, etc.
		533	Intangible Non-produced Assets	This head will include expenditure on acquisition of intangible non-produced assets such as spectrum etc.
		534	Animal Assets	This head will cover expenditure on purchase of animals like Horses, Dogs, Camels etc.
		535	Cultivated Assets	This head will cover expenditure on cultivation of trees and forests.
54	Investments	541	Equity and Shares	This head will include government investments in the share capital of public and other enterprises/corporations. It will also include preferential, bonus

				shares.
		542	Securities other than Shares	This head will include investments in other securities.
55	Loans & Advances	551	Loans & Advances (Receipts)	This head will cover all loans extended by the Government. It will also include advances given to government servants and monies advanced from the public account.
		552	Loans & Advances (Payments)	
56	Cash & Cash Equivalents	561	Cash Balance with RBI (Receipts)	This head will be used to record transactions in government cash balance maintained with the RBI.
		562	Cash Balance with RBI (Payments)	
		563	Short Term Cash Investments (Incoming)	This head will record short term investments of government cash balance for liquidity management purposes.
		564	Short Term Cash Investments (Outgoing)	
59	Other Capital Expenditures	591	Motor Vehicles	This head will include purchase and maintenance of transport vehicles used for functional activities (e.g., police, ambulance, vans) which are distinct from those used for running an office.
		592	Machinery and Equipment	This head will include machinery equipment, apparatus, etc. other than those required for running of an office, and special tools and plants acquired for specific works.
		593	Intangibles	This will include expenditure on acquisition of intangible assets such as major software systems viz. ERP systems etc.
		594	Annuity Payments	This head will include annuity payments on BOT, BOOT, etc. type of PPP projects of capital nature.
Category 6 – Liabilities				
61	Debt	611	Internal Debt (Incoming)	This head will cover transactions in internal debt of the Central and State government.
		612	Internal Debt (Outgoing)	
		613	External Debt (Incoming)	This head will cover transactions in external debt of the

		614	External Debt (Outgoing)	government.
		615	Loans from Government of India (Receipts)	This head will be used by the State Governments to classify debt owed to the Union Government.
		616	Loans from Government of India (Payments)	
65	Other Obligations	651	Small Savings & Provident Funds (Receipts)	This head will include transactions relating to sector '91- Small Savings, Provident Funds etc.' under 'Public Accounts'.
		652	Small Savings & Provident Funds (Payments)	
		653	Reserve Funds (Receipts)	This head will include transactions relating to sector '92- Reserve Funds bearing interest' and '93- Reserve Funds not bearing interest' under 'Public Accounts'.
		654	Reserve Funds (Payments)	
		655	Deposits (Receipts)	This head will include transactions relating to sector '94- Deposits bearing interest' and '95- Deposits not bearing interest' under 'Public Accounts'.
		656	Deposits (Payments)	
		657	Advances (Receipts)	This head will include transactions relating to sector '96- Advances' under 'Public Accounts'.
		658	Advances (Payments)	
		659	Suspense & Miscellaneous (Receipts)	This head will include transactions relating to sector '97- Suspense & Miscellaneous' under 'Public Accounts'.
66	Other Obligations	661	Suspense & Miscellaneous (Payments)	
69	Others	691	Remittances (Receipts)	This head will include transactions relating to 'Remittances' under 'Public Accounts'.
		692	Remittances (Payments)	
		693	Adjusting Accounts (Receipts)	This head will include transactions relating to 'Adjusting Accounts' under 'Public Accounts'.
		694	Adjusting Accounts (Payments)	

Section VIII

Target Codes

Targeted Expenditure	
Code	Description
000	Null
001	Women Centric (WC)
002	Scheduled Castes (SC)
003	Scheduled Tribes (ST)
004	Below Poverty Line (BPL)
005	WC + SC
006	WC + ST
007	WC + BPL
008	SC + BPL
009	ST + BPL
010	WC +ST + BPL
011	WC + SC + BPL

Notes:-

The codes upto 200 will be reserved for prescription by Government of India. In case, State Governments have any other requirement for additional target codes, they may be opened with codes 201 onwards. However, in order to avoid overlap, this must be done with approval of the Controller General of Accounts.

Section IX

Geographic Classification

Note:

The Geographic segment has four tiers to capture the geographical location of expenditure. It classifies expenditure by the politico-geographical divisions of the country. Special areas/Regions, States and districts are recognized by 2 digit codes each. Urban and Rural Local Bodies have been assigned 8 digit unique code. These shall bear the same codes assigned to them in the recipient segment.