

B. Non-Tax Revenue

(a) Fiscal Services

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

Note:

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

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

Note:

- (1) This minor head will have the following sub-heads.
 - (a) Rent
 - (b) Interest on Dividends
 - (c) Sale proceeds of properties
 - (d) Fines, Forfeitures and Miscellaneous
- (2) This minor head will record receipts under the following sub-heads:-
 - (a) Value of stamps supplied to the P and T Department, State Governments etc
 - (b) Other receipts.
- (3)(i) This Minor Head will be used for classification of Fines, Penalties, Forfeitures under all Acts including 'receipts on account of penalties imposed for compounding of contravention of FEMA-1999' & 'Gold Control Act'.
 - (ii) Distinct sub-heads may be opened for each Act.

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

(b) Interest Receipts, Dividends and Profits

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

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

Note:

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

securities purchased out of 'Sinking Fund Investment Account' should be taken to the revenue account, the interest receipts will be credited to this minor head while payment of advance interest thereon will be debited to the minor head '105-Interest on General or other Reserve Funds' below sub-major head '05-Interest on Reserve Funds' under 'MH 2049-Interest Payments'.

- (10) Minor Heads '101' to '109' under Sub-Major Head '01-Interest from State Governments' and Minor Heads '101' to '105' under Sub-Major Head '02-Interest from Union Territory Governments with Legislatures' will continue to operate till earlier loans are fully repaid.
- (11) This Minor Head will accommodate the interest on Loans to Government Servants, separate sub heads may be opened under this Minor Head for each type of Interest Bearing Advances.

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

Note:

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

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

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

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

Note:

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

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

Note:

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

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

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

Note:

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

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

Note:

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

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

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

Note:

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

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

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

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

Note:

- (1) When leave and pension contributions are levied separately, recoveries representing leave contributions are credited to the receipt head corresponding to the functional major head to which the establishment relates or where there is no corresponding receipt head under the minor head 'Other Receipts' in the residuary receipt major head under the respective sectors. Recoveries representing pension contributions will be credited to this head. This minor head also accommodates the combined leave and pension contributions, where such recoveries are not levied separately. Additions to fixed establishments, the cost of which is recoverable from local funds etc (Including recoveries representing supervision and other incidental charges in respect of additional police forces deployed under the Indian Police Act, 1861) should be treated as departmental receipts and credited under the minor head 'Other receipts' of the appropriate functional major heads concerned. The recovery representing leave and pension charges in those cases should be dealt with in accordance with the principles set forth in the first sub Para above. Leave and pension contributions of Military officers in permanent civil employment to foreign service should be treated as indicated in the first sub Para above while contributions of military officers and others in permanent military employ including those in temporary civil employ and contributions for pension of Indian soldiers lent to other Government should be credited to Defence Service Estimates. Contributions recovered from Foreign Employers towards Governments' liability under rule 11 of the I.C.S. (NEM) Provident Fund Rules are credited to this minor head. Penal interest on arrears of contributions towards leave salary and pension of Government servants on Foreign Service is credited to the head of account to which the contributions are credited.
- (2) This minor head will include share of commuted value of pensions received from other Governments, etc.

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

MAJOR/ SUB-MAJOR HEADS MINOR HEADS**0075 Miscellaneous General Services**

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

Note:

- (1) This minor head will be divided into the following sub-heads:
- (a) Miscellaneous Receipts-This sub-head will include the following receipts:-
 - (i) Unclaimed loans written off to revenue.
 - (ii) Adjustments of Write off of unclaimed securities of current loans.
 - (iii) Lapsed Wasika pensions payable in lieu of interest on Oudh loans.
 - (iv) Sale proceeds of toshakhana.
 - (v) Receipts from Bombay Land Scheme.
 - (vi) Contributions from State Governments for refugee relief.
 - (vii) Interest from banks on delayed remittances and excess/double reimbursement.
 - (viii) Forfeited amount under the scheme 11.55%, 8 year tenor Government Stock, 2002.
 - (ix) Other Miscellaneous Receipts
 - (b) Investor's Education and Protection Fund-Grants and donations received from State Governments, Companies and other Institutions will be credited to this sub-head.
- (2) This minor head will have the following sub-heads:-
- (a) Unpaid dividends
 - (b) Unpaid application money received by companies for allotment of securities and due for refund
 - (c) Unpaid Matured Deposits
 - (d) Unpaid Matured Debentures
 - (e) Interest accrued on the amounts referred to in sub-heads (a) to (d)

MAJOR / SUB-MAJOR HEADS MINOR HEADS**0076 Defence Services - Army**

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

Note:

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

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

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

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

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

101	Sale of surplus and obsolete stores
800	Other receipts

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

800	Other receipts
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(ii) Social Services

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

Note:

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

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

Note:

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

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

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

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

Note:

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

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

Note:

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

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

Note:

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

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

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

Note:

- (1) Receipts from commercial activities and non commercial activities will be shown under distinct sub-heads namely:-
- (a) Commercial
 - (b) Non-commercial.

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

Note:

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

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

Note:

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

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

Note:

- (1) Includes receipts on account of public exhibitions and fairs and recovery towards the cost of administration of Religious and Charitable Endowments Acts.
- (2) This minor head will include a distinct sub-head in the name of the Fund from which the unclaimed deposit is transferred.

(iii) Economic Services

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

Note:

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

MAJOR / SUB-MAJOR HEADS MINOR HEADS**0403 Animal Husbandry**

102	Receipts from Cattle and Buffalo development
103	Receipts from Poultry development
104	Receipts from Sheep and Wool development
105	Receipts from Piggery development
106	Receipts from Fodder and Feed development
108	Receipts from other live stock development
110	Grants From Indian Council of Agricultural Research
501	Services and Service Fees (1)
800	Other receipts

Note:

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

MAJOR / SUB-MAJOR HEADS MINOR HEADS**0404 Dairy Development**

	Each Milk Scheme will be a minor head (1)
110	Grants From I.C.A.R
800	Other Receipts

Note:

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

MAJOR / SUB-MAJOR HEADS MINOR HEADS**0405 Fisheries**

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

Note:

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

MAJOR / SUB-MAJOR HEADS MINOR HEADS**0406 Forestry and Wild Life***01 Forestry*

101	Sale of timber and other forest produce (1)
102	Receipts from social and farm forestries (2)
103	Receipts from environmental forestry
104	Receipts from Forest Plantations
110	Grants from I.C.A.R.
112	Rosin And Turpentine Factories
800	Other Receipts

*02 Environmental Forestry
and Wild Life*

111	Zoological Park
112	Public Gardens
800	Other Receipts

Note:

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

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

Note:

(1) Will include sale of plantation products.

MAJOR / SUB-MAJOR HEADS MINOR HEADS

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

Note:

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

MAJOR / SUB-MAJOR HEADS MINOR HEADS**0415 Agricultural Research and
 Education**

- 003 Receipts from Training
- 103 Receipts from Agriculture research Stations
 orchards etc.
- 104 Receipts from Agricultural Education.

MAJOR / SUB-MAJOR HEADS MINOR HEADS**0425 Cooperation**

- 101 Audit Fees
- 800 Other Receipts

MAJOR / SUB-MAJOR HEADS MINOR HEADS

0435 Other Agricultural Programmes

102	Fees for quality control grading of Agricultural products
104	Soil and Water Conservation
501	Services and Service Fees (1)
800	Other Receipts

Note:

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

MAJOR / SUB-MAJOR HEADS MINOR HEADS**0506 Land Reforms**

101	Receipts from regulations/consolidations of land holdings and tenancy (1)
103	Receipts from maintenance of land Records
800	Other Receipts

Note:

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

MAJOR / SUB-MAJOR HEADS MINOR HEADS**0515 Other Rural Development**

Programmes

101	Receipts under Panchayati Raj Acts
102	Receipts from community development Projects
800	Other Receipts

MAJOR / SUB-MAJOR HEADS MINOR HEADS**0551 Hill Areas***01 Western Ghats**60 Other Hill Areas*

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

MAJOR / SUB-MAJOR HEADS MINOR HEADS**0552 North Eastern Areas**

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

MAJOR / SUB-MAJOR HEADS MINOR HEADS**0575 Other Special Areas programmes***01 Dangs District*

02 Backward Areas

03 Tribal Areas

*04 Ladakh Autonomous Hill
Development Council*

*05 Jharkand Area Autonomous
Council*

06 Border Area Development

60 Others

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

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

Note:

- (1) This will include portions of Land revenue due to irrigation works, betterment levy and irrigation cess.
- (2) This will include receipts on account of rent of buildings, furniture etc., and fines for infringement of canal Rules.

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

Note:

- (1) This will include portions of Land revenue due to irrigation works, betterment levy and irrigation cess.
- (2) This will include receipts on account of rent of buildings, furniture etc., and fines for infringement of canal Rules.

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

MAJOR / SUB-MAJOR HEADS MINOR HEADS**0801 Power**

<i>01 Hydrel Generation</i>		Each Scheme will be a minor head (1)
	800	Other Receipts
<i>02 Thermal power Generation</i>		Each Scheme will be a minor head (1)
	800	Other Receipts
<i>03 Nuclear Power Generation</i>		Each Scheme will be a minor head (1)
	800	Other Receipts
<i>04 Diesel/Gas Power Generation</i>		Each Scheme will be a minor head (1)
	800	Other Receipts
<i>05 Transmission & Distribution</i>		Each Scheme will be a minor head (1)(2)
	104	Receipts towards Poser System Development
	800	Other Receipts
<i>06 Rural Electrification</i>		
	800	Other Receipts
<i>80 General</i>		
	800	Other Receipts

Note:

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

MAJOR / SUB-MAJOR HEADS MINOR HEADS**0802 Petroleum**

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

Note:

- (1) Will be divided into the sub-heads 'Collection by District Authorities' and 'Other Collections'.
- (2) Sub-head 'Receipt on account of Government share of Profit Petroleum on production under production Sharing Contracts from discovered fields and exploration block' may be opened under this head.
- (3) Sub-head 'Receipt from joint venture companies under Petroleum Act on production of oil' may be opened under this minor head.
- (4) Sub-heads (i) Receipts from Licence Fee on oil fields and (ii) Receipts from Mining Lease Rent on oil fields taken on lease from the Government for exploration of oil may be opened under this minor head.
- (5) Sub-head 'Receipt from Production Sharing Contracts under Coal Bed Methane Policy' may be opened under these minor heads.

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

101	Coal concession fees and royalties
800	Other Receipts

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
0810 Non Conventional Sources of Energy	

101	Bio-Energy
102	Solar
103	Wind
800	Others

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
0851 Village and Small Industries	

101	Industrial Estates (1)
102	Small Scale Industries
103	Handloom Industries
104	Handicrafts Industries
105	Khadi and Village Industries
106	Coir Industries
107	Sericulture Industries
108	Power loom Industries
200	Other Village Industries
800	Other Receipts

Note:

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

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

80 General

Note:

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

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
0853 Non-ferrous Mining and Metallurgical Industries	
	101 Geological Survey of India
	102 Mineral concession fees, rents and royalties
	103 Receipts under the Carbide of Calcium Rules (1)
	104 Mines Department
	105 National Mineral Exploration Trust (2)
	800 Other Receipts

Note:

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

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

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

Note:

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

MAJOR / SUB-MAJOR HEADS MINOR HEADS**1002 Indian Railways-
Commercial Lines-
Revenue Receipts***01 Coaching Earnings*

101	Passengers
102	Special Trains and reserved Carriages
103	Luggage
104	Parcels
105	Other Coaching traffic
106	Transport of Post Office Mails
107	Miscellaneous Coaching Receipts
900	Deduct-Refunds

02 Goods Earnings

102	Fuel
103	General Merchandise
104	Military Traffic
105	Live Stock
106	Railway materials other than coal and coke
107	Miscellaneous Goods Earnings
108	Gross earnings from Road Services
900	Deduct-Refunds

03 Sundry Other Earnings

011	Rents and Tolls
101	Electric Telegraph earnings
102	Receipts from Catering Department
103	Overhead Charges and profits recovered on work done for outside parties and or sales of stores
104	Sale proceeds of unclaimed and damaged goods
105	Sale proceeds of Grass and trees on the line
106	Sale proceeds of unserviceable revenue scrap (not creditable to DRF, DF, DLW(R) or Suspense)
701	Miscellaneous
900	Deduct-Refunds

04 Suspense

101	Traffic Account
102	Demands recoverable
200	Other Railways

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

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

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

Note:

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

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

Note:

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

MAJOR / SUB-MAJOR HEADS MINOR HEADS**1054 Roads and Bridges**

101	National High Ways Permanent Bridges (2)
102	Tolls on Roads (1)
800	Other Receipts (3)

Note:

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

MAJOR / SUB-MAJOR HEADS MINOR HEADS**1055 Road Transport**

	Each Departmental undertaking will be a minor head (1)
101	Receipts under Rail Road Coordination
800	Other Receipts

Note:

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

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

Note:

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

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

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

Note:

- (1) Joint Postal and Telecommunication receipts may be accounted for under the minor head 'Other receipts' under a distinct sub-head prior to their allocation, and on their allocation, the amounts may be transferred to the concerned minor heads/sub-heads below '1201-Postal Receipts' and '1225-Telecommunication Receipts' as the case may be.
- (2) This minor head will include postage realised in cash and through sale of postage stamps which may be shown under distinct sub-heads.
- (3) One of these heads will be operated according as the transactions in a year results in net receipts or net payments, and if it is a net payment, it will be included in the relevant Demands for Grant.
- (4) This minor head will be divided into suitable sub-heads to record service fees for different types of services rendered by the P & T Department relating to postal services (e.g.) Fees for window delivery tickets, post boxes and bags, rent and taxes etc., special recoveries of rent from professional letter writers, recoveries from other Government departments for services rendered, advertisement receipts etc.
- (5) This will include receipts from sale of publications and forms and proceeds from sale of waste paper, dead stock etc., in respect of office furniture and other miscellaneous items.
- (6) This Minor Head will comprise of the following sub-heads:-
 - (i) Gross Amounts realised by sale of Passport fees stamps.
 - (ii) Deduct-Amounts transferred to '0070- Other Administrative Services- Other Services-Passport and visa fees.'
 - (iii) Net Amount of fees retained by the Postal Department-Commission on sale of Passport fees stamps.
- (7) This minor head will have the following Sub-heads:
 - (i) Gross amount realised by sale of Central Recruitment Fee Stamps.
 - (ii) Deduct amount transferred to '0051-Public Service Commission-UPSC/SSC Examination Fees'
 - (iii) Net amount of fees retained by the department as Service Charges-Commission on sale of Recruitment Fee Stamps.
At the end of the financial year, no amount will remain booked under sub-head (i) above.

- (8) This minor head will comprise of the following sub-heads:-
- (i) Gross Amounts realised by sale of Passport Application Forms.
 - (ii) Deduct - Amounts transferred to '0070-Other Administrative Services 60-Other Services 116-Passport Fees',
 - (iii) Net amount of fees retained by the Postal Department - 'Commission on sale of Passport Application Forms'.
- (9) This minor head will be divided into following sub-heads
- (i) Gross amount realised by sale of UPSC Forms.
 - (ii) Deduct-Amount transferred to '0051-Public Service Commission 104 UPSC/SSC Examination Fees'.
 - (iii) Net amount of fees retained by the Postal Department-Service Charges for sale of UPSC Forms.
- (10) See Note (1) below the Major Head '8781-Money Orders'

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

<i>Prospective Subscribers.</i>	101	Telephones
	102	Telex
	103	Leased Telecommunication Services.

Note:

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

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

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

Note:

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

- (i) Cellular Services
- (ii) Basic Services
- (iii) Others (for Radio Paging etc.).

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

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

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

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

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

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

Note:

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

C - Grants-In-Aid and Contributions

MAJOR / SUB-MAJOR HEADS	MINOR HEADS		
1601 Grants-in-aid from Central Government			
<i>01 Non-Plan Grants</i>	101	Grants under the Constitution (Distribution of Revenue order)	
	102	Grants in lieu of Tax on Railway Passenger Fares	
	103	Grants on account of Agricultural Wealth Tax	
	104	Grants under the proviso to Article 275(1) of the Constitution	
	105	Grants to meet non-plan revenue deficit (1)	
	106	Grants from Central Road Fund	
	107	Relief and Rehabilitation of Displaced persons and repatriates	
	108	Grants in lieu of pension contributions	
	109	Grants towards contribution to State Disaster Response Fund.	
	110	Grants from National Disaster Response Fund	
	800	Other grants	
<i>02 Grants for State/Union Territory Plan Schemes</i>	101	Block Grants	
	102	Grants as advance Plan Assistance for relief on account of Natural calamities (2)	
	103	Grants against External Assistance received in kind	
	104	Grants under Proviso to Article 275(1) of the Constitution	
	105	Grants from Central Road Fund	
	800	Other Grants	
<i>03 Grants for Central Plan Schemes</i>	103	National Rural Employment Programme	
	104	Grants under Proviso to Article 275(1) of the Constitution	
	106	Minor Ports – Development of Minor Ports	
<i>04 Grants for Centrally Sponsored Plan Schemes</i>	104	Grants under Proviso to Article 275(1) of the Constitution	
	105	Grants from Central Road Fund	
	800	Other grants	
<i>05 Grants for Special Plan Schemes</i>	101	Schemes of North Eastern Council	
<i>06 Centrally Sponsored Schemes</i>	101	Central Assistance/Share	
	102	Externally Aided Projects-Grants for Centrally Sponsored Schemes	
	103	Grants under proviso to Article 275(1) of the Constitution	
	104	Grants from Central Road Fund	
<i>07 Finance Commission Grants</i>			

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

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

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

Note:

- (1) This minor head will be operated only in the books of the Union Territory Governments.
- (2) Grants as advance Assistance for drought relief will be adjusted under a distinct Sub-Head 'Drought Relief.'
- (3) Sub-Major Heads '01 Non-Plan Grants', '02 Grants for State/Union Territory Plan Schemes', '03 Grants for Central Plan Scheme', '04 Grants for Centrally Sponsored Plan Schemes', '05 Grants for Special Plan Schemes' and Minor Heads thereunder will not be operational for fresh transactions w.e.f. 01-04-2017.

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

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

Note:

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

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

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

Note:

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