

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

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
2202 General Education (1)	
<i>01 Elementary Education (10)(2)</i>	<ul style="list-style-type: none"> 001 Direction and Administration 052 Equipment 053 Maintenance of Buildings 101 Government Primary Schools 102 Assistance to Non Government Primary Schools 103 Assistance to Local Bodies for Primary Education 104 Inspection 105 Non-Formal Education 106 Teachers and other Services 107 Teachers Training 108 Text Books (4) 109 Scholarships and Incentives 110 Examinations 111 Sarva Shiksha Abhiyan 112 National Programme of Mid Day Meals in Schools 800 Other expenditure (3)
<i>02 Secondary Education(2)(12)</i>	<ul style="list-style-type: none"> 001 Direction and Administration 004 Research and Training (11) 052 Equipments 053 Maintenance of Buildings 101 Inspection 103 Non-formal Education 104 Teachers and Other Services 105 Teachers Training 106 Text Books (4) 107 Scholarships 108 Examinations 109 Government Secondary Schools 110 Assistance to Non-Govt. Secondary Schools 191 Assistance to Local Bodies for Secondary Education 800 Other expenditure (3)
<i>03 University and Higher Education</i>	<ul style="list-style-type: none"> 001 Direction and Administration 102 Assistance to Universities. 103 Government Colleges and Institutes 104 Assistance to Non-Government Colleges and Institutes 105 Faculty Development Programme (8) 106 Text Books Development (9)

	107	Scholarships
	112	Institutes of higher learning (7)
	113	Interest subsidy on Education loan to bright & needy students
	800	Other expenditure
<i>04 Adult Education</i>		
	001	Direction and Administration
	101	Grants to Voluntary Organisations
	102	Shramik Vidya Peeths
	103	Rural Functional Literacy Programmes
	200	Other Adult Education Programmes
	800	Other expenditure
<i>05 Language Development</i>		
	001	Direction and Administration
	102	Promotion of Modern Indian Languages and Literature (5)
	103	Sanskrit Education
	200	Other Languages Education (6)
	800	Other expenditure
<i>80 General</i>		
	001	Direction and Administration
	003	Training
	004	Research
	107	Scholarships
	108	Examinations
	798	International Co-operation
	800	Other expenditure

Note:

- (1) This major head will record the expenditure on all activities connected with education except Agricultural Education, Medical Education, Animal Husbandry Education and other special types of education, the expenditure on which will be recorded under the respective functional head, viz. 'Crop Husbandry', 'Medical and Public Health', etc. Expenditure on special programmes for the scheduled castes, scheduled tribes and other backward classes intended to supplement benefits and facilities available to the whole community should be recorded under the major head '2225 - Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes' and expenditure on special programmes for physically handicapped should be booked under the major head '2235-Social Security and Welfare'.
- (2) Expenditure common to both Elementary and Secondary Education such as common directorate at Headquarters and District level, common Inspectorate etc., will be recorded below the respective minor heads under the sub-major head '02-Secondary Education'.
- (3) School lunch/ mid day meal programme will be recorded under a distinct sub head under this minor head.
- (4) Expenditure on Text Book Committee, printing, publication and distribution of Text Books will be recorded under this minor head.
- (5) Expenditure on teaching of modern Indian languages in Government schools and colleges as part of wider curricula will be recorded under the relevant minor head below the sub major heads '01-Elementary Education', '02-Secondary Education', '03 -University and other higher education'. The minor head 'Promotion of modern Indian languages and literature' under the sub major head '05-Language

Development', will record other expenditure either directly by Government or as grant for promotion of modern Indian languages including Hindi and Urdu.

- (6) This minor head will record expenditure on promotion of other languages like Russian, French, Persian, German etc. Expenditure in connection with the teaching of these languages in schools and colleges will however be recorded under the relevant minor heads below the sub-major heads 02, 03, 04 as the cases may be.
- (7) This minor head will record expenditure of other Institutions of higher learning not affiliated to any university e.g. Indian Institute of Management.
- (8) This minor head will record expenditure on orientation courses, summer seminars etc.
- (9) These minor heads will record expenditure on bringing out the cheap editions of textbooks for university and higher education and technical education.
- (10) This will include pre-primary, primary and middle school education.
- (11) This excludes teachers' training.
- (12) This will include pre-university education.

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

Note:

- (1) The minor head 'Technical schools' will record expenditure on schools imparting training and education in trades to pre-matric or middle school students. The minor head 'Polytechnics' will record expenditure on institutions imparting education and training to post-matric students for a diploma course.
- (2) See note (9) below Major Head '2202'.
- (3) Will also include Management and Commercial Institutes.

MAJOR / SUB-MAJOR HEADS MINOR HEADS**2204 Sports and Youth Services**

001	Direction and Administration
101	Physical Education (1)
102	Youth Welfare Programmes for Students (2)
103	Youth Welfare Programmes for Non Students (2)
104	Sports and Games
800	Other expenditure

Note:

- (1) Expenditure on Colleges of Physical Education affiliated to Universities or not will be recorded under this minor head.
- (2) This minor head will include expenditure on organisation of youth camps. Youth Hostels, National Cadet Corps, National discipline schemes etc. which will be recorded under distinct sub-heads.

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

Note:

- (1) This major head will record transactions connected with promotion of art and culture, including educational institutions imparting education on art and culture.
- (2) This minor head will record expenditure on government institutions for imparting education in fine arts like Music, Drama, Art, Sculpture etc. and assistance to non-government institutions imparting such education.
- (3) This minor head will include expenditure relating to literary awards.
- (4) The minor head 'Archaeology' will record expenditure on the Department of Archaeology of the State Governments, while the minor head 'Archaeological Survey' will record expenditure on Archaeological Survey of India, including expenditure on preservation of ancient monuments etc.
- (5) This minor head will include expenditure on public libraries but not expenditure on libraries attached to educational institutions and departments.
- (6) This minor head will record expenditure on Film Censoring.

(b) Health and Family Welfare

MAJOR / SUB-MAJOR HEADS	MINOR, HEADS
2210 Medical and Public Health	
<i>01 Urban Health Services- Allopathy</i>	001 Direction and Administration 102 Employees State Insurance Scheme (5) 103 Central Government Health Scheme 104 Medical Stores Depots (2) 108 Departmental Drug Manufacture (3) 109 School Health Scheme 110 Hospital and Dispensaries (1) 200 Other Health Schemes 800 Other expenditure
<i>02 Urban Health Services- Other systems of medicine (6)</i>	101 Ayurveda 102 Homeopathy 103 Unani 104 Siddha 200 Other Systems
<i>03 Rural Health Services- Allopathy</i>	101 Health Sub-centers 102 Subsidiary Health Centres 103 Primary Health Centres 104 Community Health Centres 110 Hospitals and Dispensaries 800 Other Expenditure
<i>04 Rural Health Services- Other Systems of medicine (6)</i>	101 Ayurveda 102 Homeopathy 103 Unani 104 Siddha 200 Other Systems
<i>05 Medical Education, Training and Research (4)</i>	101 Ayurveda (10) 102 Homeopathy (10) 103 Unani(10) 104 Siddha (10) 105 Allopathy (10) 200 Other Systems (10) (11)
<i>06 Public Health</i>	001 Direction and Administration (12) 003 Training 101 Prevention and Control of diseases (7) 102 Prevention of food adulteration 104 Drug Control 106 Manufacture of Sera/Vaccine (8)

107	Public Health Laboratories (9)
112	Public Health Education
113	Public Health Publicity
200	Other Systems (11)
800	Other expenditure

80 General

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

Note:

- (1) This minor head will record expenditure on medical relief provided to general public through hospitals, dispensaries, primary health centers etc. Each major hospital may, if considered necessary, be treated as a separate sub head under this minor head, the other standard sub heads being 'Other Hospitals', 'Dispensaries', and 'Primary Health Centers'.
- (2) This minor head will record expenditure on establishment of Medical Stores Depots and also transactions connected with purchase of medicines, drugs, medical instruments and equipment etc., with suitable sub-heads if the Medical Stores Depots charge for the supplies made to hospitals, dispensaries etc. If on the other hand the Depots are intended only as a central procurement and stocking agency for the hospitals and dispensaries of the State, and supplies to the hospitals etc. are not charged for, the transactions on account of the purchase of medicines etc. may be recorded under the minor head '110-Hospital and Dispensaries' while the expenditure on the establishment of Medical Stores Depot may alone be recorded under this minor head.
- (3) This minor head will include expenditure on departmental manufacture of common pharmaceutical preparations.
- (4) This sub-major head will record expenditure on medical schools, colleges etc., imparting medical education and nursing education. Expenditure on hospitals attached to Medical Colleges will be recorded under 'Hospitals and dispensaries' below the sub-major heads '01' or '03' as the case may be.
- (5) This minor head will record expenditure incurred in hospitals, dispensaries etc, in connection with Employees' State Insurance Scheme.
- (6) The minor heads under the sub-major heads '01' and '03' may be opened as sub-heads, as deemed necessary under the minor heads under these sub-major heads, '02' and '04'.
- (7) Prevention and control of each major disease like Cholera, Leprosy, Malaria and Filaria etc. should be recorded under distinct sub heads with suitable detailed heads thereunder.
- (8) Will include expenditure on Pasteur Institute
- (9) Will include expenditure on Chemical Examiner.
- (10) Divided into the following sub-heads;
 - (i) Education (including education in pharmacy)
 - (ii) Training
 - (iii) Research and evaluation
 - (iv) Other Expenditure
- (11) This includes Yoga also.
- (12) This includes expenditure on Port Health Establishment including Airport Organisation.

MAJOR / SUB-MAJOR HEADS MINOR HEADS**2211 Family Welfare**

001	Direction and Administration (1)
003	Training (6)
004	Research and Evaluation (6)
101	Rural Family Welfare Services (7)
102	Urban Family Welfare Services (8)
103	Maternity and Child Health (2)
104	Transport (3)
105	Compensation
106	Mass Education (5)
108	Selected area Programmes (including India population project)
109	Reproductive and Child Health Programme (9)
190	Assistance to Public sector and other undertakings
200	Other Services and Supplies (4)
798	International Co-operation
800	Other expenditure

Note:

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

State Sector

- (i) Sterility Centres and Helpers Scheme;
- (ii) Supply of surgical equipment to rural and urban family welfare Centres;
- (iii) Maintenance of beds and static sterilisation units;
- (iv) Conventional contraceptives;
- (v) Postpartum Centres;
- (vi) Supply of surgical equipment to selected hospitals;
- (vii) Construction of sterilisation theatres;
- (viii) Selected Area Programme;
- (ix) Intensive District Programme; and
- (x) Establishment of additional beds.

Central Sector

- (i) Expenditure on Family Welfare in Railways, P & T and Defence;
 - (ii) Nirodh Schemes;
 - (iii) Central Family Welfare Corps Doctors;
 - (iv) Awards and
 - (v) Vehicles, etc.
- (5) This will cover expenditure on
- (i) Mass education programme including orientation camps;
 - (ii) Mass mailing schemes and
 - (iii) Audio visual equipments and also expenditure incurred by the Ministry of Information and Broadcasting.
- (6) This will include expenditure under the following items

State sector

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

Central sector

- (i) Central Family Welfare Field units;
 - (ii) Training of personnel through I.M.A.;
 - (iii) Stipends to medical students;
 - (iv) Family Welfare Training Centres;
 - (v) Expenditure on L.S.M. and Homoeopathy and
 - (vi) Experimental projects.
- (7) This will have the following sub-heads:
- (i) Village Health Guides;
 - (ii) Postpartum Centres;
- (8) This will include expenditure on Postpartum Centres.
- (9) This minor head will be divided into two sub-heads: -
- (i) National component
 - (ii) District/sub-Project component

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

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

Note:

- (1) Each major scheme or group of small schemes will be recorded under distinct sub-heads with suitable detailed heads.
- (2) This minor head will be sub-divided into the following sub-Heads:
 - (a) Accelerated rural water supply programme.
 - (b) Rural piped water supply Programme.
 - (c) Other rural water supply programme.
- (3) Will include expenditure on supervisory establishments for sanitation services.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
2216 Housing (1)	
<i>02 Urban Housing</i>	(Each class of scheme will be a minor head)
	103 Assistance to Housing Boards
	104 Housing Co-operatives
	190 Assistance to Public Sector and Other Undertakings (3)
	800 Other expenditure
<i>03 Rural Housing</i>	(Each class of scheme will be a minor head)
	102 Provision of house site to the landless
	103 Assistance to Housing Boards
	104 Housing Co-operatives
	105 Indira Awaas Yojana
	190 Assistance to Public Sector and Other Undertakings (3)
	800 Other expenditure
<i>04 Bombay Building Repairs and Reconstructions Scheme(4)</i>	
	001 Direction and Administration
	051 Construction
	052 Machinery and Equipment
	053 Maintenance and Repairs
	799 Suspense
	800 Other expenditure
<i>05 General Pool Accommodation</i>	
	001 Direction and Administration
	052 Machinery and Equipment
	053 Maintenance and Repairs(5)
	799 Suspense
	800 Other expenditure(6)
<i>06 Police Housing</i>	
	001 Direction and Administration
	052 Machinery and Equipment
	053 Maintenance and Repairs(5)
	799 Suspense
	800 Other expenditure(6)
<i>07 Other Housing</i>	
	001 Direction and Administration
	052 Machinery and Equipment
	053 Maintenance and Repairs(5)
	799 Suspense
	800 Other expenditure(6)
<i>80 General</i>	
	001 Direction and Administration
	003 Training
	052 Machinery and Equipment
	101 Building Planning and Research
	103 Assistance to Housing Boards, Corporations etc (3)

190	Assistance to Public Sector and Other Undertakings (3)
800	Other expenditure

Note:

- (1) See also Note (5) below the major heads '2230-Labour and Employment' and Note (1) below '2225-Welfare of Scheduled Castes, 'Scheduled Tribe and other Backward classes' for 'Labour Housing Schemes' and 'Housing Schemes for Welfare of Scheduled Castes, Scheduled Tribes and Other backward classes' respectively.
- (3) This minor head will record expenditure on assistance to Housing Boards, Corporations etc. not related to any particular scheme. Assistance for specific schemes e.g. slum clearance schemes, rental housing schemes, Subsidised Industrial Housing Schemes etc. will be recorded under the sub-major head '02' or '03' or '80'.
- (4) This sub-major head will record expenditure incurred by Government of Maharashtra under the Bombay Buildings Repairs and Reconstruction Board Act, 1969 as a social security measures to provide for the repairs or reconstruction of dangerous buildings in Bombay. The Act envisages collection of cess from the owners of the buildings and finding the net collections in a fund called the 'Bombay Buildings Repairs and Reconstruction Fund' to which will also be credited the Government contribution and the matching contribution by the Bombay Municipal Corporation. An amount equal to the expenditure will be transferred to this head from the fund. The transfers to and from the fund will appear as sub-head under the minor head 'Other expenditure'.
- (5) This minor head may be divided into the following sub-heads:-
 - (a) Work Charged Establishment
 - (b) Other maintenance expenditure
- (6) This minor head will have the following sub-heads:-
 - (a) Construction
 - (b) Furnishing
 - (c) Lease Charges
 - (d) Estate management

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

80 General

001	Direction and Administration (2)
003	Training
004	Research
191	Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.
800	Other expenditure

Note:

- (1) This major head will not include expenditure on Urban Housing schemes which will be booked under the major head 'Housing'.
- (2) This minor head will include expenditure relating to Municipal administration or other Urban Development Authority concerned.
- (3) A separate minor head will be opened for each state in which case the minor heads mentioned below the sub major head '01' will be sub-heads below that minor head.

(d) Information and Broadcasting

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

Note:

- (1) Will include the Directorate of Public Relations.
- (2) This will include general information services.
- (3) This Sub-Major Head will record all activities relating to Film Division, Film Institute etc.

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

Note:

- (1) Expenditure incurred from the Consolidated Fund of a State on Broadcasting in pursuance of any grant under Article 282 of the Constitution of India is classified in accounts in accordance with the following principles: -
- (i) Any expenditure from the Consolidated Fund of a State which is directly connected with broadcasting services proper (e.g. by way of contribution to any Radio Station), should be classified as State expenditure on a Union subject (List I of the Seventh Schedule) and accounted for under 'Other expenditure'.

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

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

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
2225 Welfare of Scheduled Castes, Scheduled Tribes Other Backward Classes and Minorities	
<i>01 Welfare of Scheduled Castes</i>	001 Direction and Administration 102 Economic Development 190 Assistance to Public Sector and Other Undertakings 277 Education 282 Health 283 Housing (1) 793 Special Central Assistance for Scheduled Castes Component Plan
<i>02 Welfare of Scheduled Tribes</i>	001 Direction and Administration 102 Economic Development 190 Assistance to Public Sector and Other Undertakings 277 Education 282 Health 283 Housing (1) 794 Special Central Assistance for Tribal sub-Plan 800 Other expenditure
<i>03 Welfare of Backward Classes</i>	001 Direction and Administration 102 Economic Development 190 Assistance to Public Sector and Other Undertakings 277 Education 282 Health 283 Housing(1) 800 Other expenditure
<i>04 Welfare of Minorities</i>	001 Direction and Administration 102 Economic Development 103 Subsidy for Operation of Haj Charter(2) 104 Subsidy for Special Operations(3) 190 Assistance to Public Sector and Other Undertakings 277 Education 282 Health 283 Housing(1)

156

800 Other expenditure

80 General

001 Direction and Administration

101 Welfare of de-notified and other nomadic tribes

102 Aid to voluntary Organisations

190 Assistance to Public Sector and Other Undertakings

800 Other expenditure

Note:

- (1) This Minor head will include provision of house site to landless members of Scheduled Castes, Scheduled Tribes and Backward Classes.
- (2) Minor Head '103-Subsidy for Operations of Haj Charter' below Sub-Major Head '04-Welfare of Minorities' will not be operational for fresh transactions w.e.f. 01-04-2017.
- (3) This Minor Head will include expenditure on subsidy for Operation of Haj Charters.

(f) Labour and Labour Welfare

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
2230 Labour, Employment and Skill Development	
<i>01 Labour(1)</i>	001 Direction and Administration (2)
	004 Research and Statistics
	101 Industrial Relations (3)
	102 Working Conditions and Safety (4)
	103 General Labour Welfare (5)
	104 Coal-Mines Labour Welfare
	105 Mica Mines Labour Welfare
	106 Iron/Manganese/Chrome Ore Mines Labour Welfare
	107 Limestone and Dolomite Mines Labour Welfare
	108 Dock Labour Welfare
	109 Beedi Workers Welfare
	110 Cine Workers Welfare
	111 Social Security for labour (6)
	112 Rehabilitation of Bonded labour
	113 Improvements in Working Conditions of Child/Women labour
	114 Welfare of emigrant labour (9)
	115 Rural Labour (8)
	116 Welfare schemes for Fishermen(12)
	195 Assistance to Labour Cooperatives
	277 Education (7)
	798 International Cooperation
	800 Other expenditure
<i>02 Employment Service (10)</i>	
	001 Direction and Administration (11)
	004 Research, Survey and Statistics
	101 Employment Services
	102 Assistance to the Urban poor
	800 Other expenditure
<i>03 Training</i>	
	001 Direction and Administration
	003 Training of Craftsmen & Supervisors
	004 Research and Statistics
	101 Industrial Training Institutes
	102 Apprenticeship Training
	800 Other expenditure

Note:

- (1) The expenditure on Special Commissions of Enquiry relating to labour will be recorded under a distinct sub head under the programme minor heads to which the terms of reference to the Committee/Commission are closely related. Expenditure relating to International Labour Conference and other General National Conference on Labour may be recorded as part of expenditure of the Ministry. Contribution to the International Labour Organisation will be recorded under the minor head 'International Co-operation'. (See General direction No.3.2).
- (2) Includes Labour Commissioner and his establishment.
- (3) This minor head will include enforcement of labour laws, settlement of disputes and wage boards. These may be shown under separate sub heads under this head. Expenditure on Labour Courts and Industrial Tribunals will also be recorded under this minor head.
- (4) This minor head will include Directorate General of Factory Advice Service, Inspectorate of Factories, Inspector of Steam Boilers, Labour Institutes, Rescue Services, Director-General of Mines Safety under distinct sub-heads.
- (5) This minor head will record labour welfare measures not related to sectors covered by minor heads for Coal, Mica and Iron Ore Mines labour welfare. All these minor heads may have sub heads 'Housing', 'Education', 'Health' etc. as the case may be.
- (6) This minor head will include government contributions towards social security measures for labour and industrial workers such as Family Pension-cum-Life Assurance scheme, Personal Injuries Compensation schemes etc.
- (7) This minor head will record expenditure on education, including workers' education programme, National Institute of Labour etc.
- (8) This minor head will be divided into the following sub-heads:
 - (i) National Commission on Rural Labour.
 - (ii) Rural Workers cell.
- (9) This will include services on Migratory Labour Recruiting Agencies for labour going abroad etc.
- (10) This does not include 'Urban Oriented Employment Programmes' which will be accounted for under the major head '3475-General Economic Services'.
- (11) This includes the expenditure on Directorate General of Employment and Training.
- (12) This Minor Head will not be operational for fresh transactions w.e.f. 04-10-2017.

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

<i>01 Rehabilitation (1)</i>	001	Direction and Administration
	101	Dandakamaya Development Scheme
	102	Displaced persons from former West Pakistan
	103	Displaced persons from former East Pakistan
	105	Repatriates from Sri Lanka
	108	Migrants from Pak-held Territories of Jammu & Kashmir
	109	Development of Andaman and Nicobar Islands for Rehabilitation
	110	Tibetan Refugees
	112	Relief and Rehabilitation of persons affected by Indo-Pak Conflict 1971
	140	Rehabilitation of repatriates from other countries
	200	Other Relief Measures (2)
	202	Other Rehabilitation Schemes
	800	Other expenditure

02-Social Welfare (3)

	001	Direction and Administration (6)
	101	Welfare of handicapped
	102	Child Welfare
	103	Women's Welfare
	104	Welfare of aged, infirm and destitute
	105	Prohibition
	106	Correctional Services
	107	Assistance to Voluntary Organisations
	108	Ex-gratia payments to Indian Nationals for properties seized by Pakistan during and after 1965 conflict
	109	Pre-Vocational Training
	190	Assistance to Public Sector and Other Undertakings
	200	Other programmes
	800	Other expenditure

03 National Social Assistance Programme.

	101	National Old Age Pension Scheme.
	102	National Family Benefit Scheme.
	103	National Maternity Benefit Scheme.

04 Debt Relief for Farmers

	101	Debt Relief/Waiver of Agricultural Loans
--	-----	--

60 Other Social Security and

Welfare Programmes

101	Personal Accident Insurance Scheme for poor families (Each Special Insurance Scheme will be a minor head)
102	Pensions under Social Security Schemes
103	Protected Savings Schemes
104	Deposit Linked Insurance scheme- Government P.F.
105	Government Employees Insurance Scheme (7)
106	Contributions to Solatiul Fund
107	Swatantrata Sainik Samman Pension Scheme
110	Other Insurance Schemes (4)
111	Government's contribution towards waiver of interest payable by farmers in debt stressed States of Andhra Pradesh, Karnataka, Kerala and Maharashtra
112	Other Charges payable to the retirees/deceased employees of Government of NCT Delhi (8)
200	Other Programmes (5)
800	Other expenditure

Note:

- (1) The expenditure on relief and rehabilitation of persons displaced as a result of natural calamities will be recorded under major head '2245-Relief on account of Natural calamities'.
- (2) Will include expenditure on relief measures, as distinct from relief and rehabilitation schemes.
- (3) The grants given to Central Social Welfare Board and other Bodies should be recorded under the various minor heads provided under this sub-major head, if the purpose of the grants is distinguishable.
- (4) This minor head will include management expenditure of Life and other Insurance Schemes run by State Governments.
- (5) This minor head will include expenditure on District Soldiers', Sailors' and Airmen's Welfare Boards, Legal Aid Committees, relief to persons affected by riots, ex-gratia payments to families of ministers, government servants etc dying in harness, and assistance to goldsmiths and their dependents. Expenditure out of compassionate fund will be adjusted under a separate sub-head 'Payment from Compassionate Funds.'
- (6) Expenditure on Direction and Administration pertaining exclusively to any of the minor heads mentioned under sub-major head '02-Social Welfare' will be booked to that minor head. Where it is not so, the expenditure will be booked to the minor head 'Direction and Administration'.
- (7) This minor head shall have distinct sub-heads for Central Government and each of the State / Union Territory Government to record transactions connected with the 'Government Employees Insurance Scheme' in vogue in central and other State Government including Union Territory Governments.
- (8) This Minor Head will include payment under Deposit Linked Insurance Scheme (DLIS), Central Government Employees Group Insurance Scheme (CGEGIS) etc. to the retirees/deceased employees of Government of NCT Delhi only

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

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
2245 Relief on account of Natural Calamities (1)	
<i>01 Drought</i>	101 Gratuitous Relief (2)
	102 Drinking Water Supply
	103 Special Nutrition
	104 Supply of Fodder
	105 Veterinary Care
	282 Public Health
	800 Other expenditure
	901 Deduct-Amount met from Natural Calamities unspent Margin Money Fund.
	902 Deduct-Amount met from the Famine Relief Fund
<i>02 Floods, Cyclones etc.</i>	101 Gratuitous Relief (2)
	102 Drinking Water Supply
	104 Supply of Fodder
	105 Veterinary care
	106 Repairs and restoration of damaged roads and bridges
	107 Repairs and restoration of damaged Government Office Buildings
	108 Repairs and Restoration of damaged Government Residential buildings
	109 Repairs and restoration of damaged water supply, drainage and sewerage works
	110 Assistance for repairs and restoration of damaged water supply, drainage and sewerage works
	111 Ex-gratia payments to bereaved families
	112 Evacuation of population
	113 Assistance for repairs/reconstruction of Houses
	114 Assistance to Farmers for purchase of Agricultural inputs
	115 Assistance to Farmers to clear sand/silt/salinity from land
	116 Assistance to Farmers for repairs of damaged tube wells, pump sets etc.
	117 Assistance to Farmers for purchase of live stock
	118 Assistance for repairs/replacement of damaged boats and equipment for fishing
	119 Assistance to artisans for repairs/replacement of damaged tools and equipments
	120 Assistance to owners of salt works
	121 Afforestation
	122 Repairs and restoration of damaged irrigation and flood control works
	193 Assistance to Local bodies and other non- Government Bodies/Institutions
	282 Public Health
<i>03 Unspent Margin Money</i>	101 Transfers to Reserve funds and Deposit

<i>Fund</i>		Accounts-Natural Calamities unspent Margin Money Fund
<i>04 Famine Relief Fund</i>	101	Transfers to Reserve Funds and Deposit Accounts-Famine Relief Fund
<i>05 State Disaster Response Fund</i>	101	Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund
	901	Deduct - Amount met from State Disaster Response Fund.
<i>06 Earthquake</i>	101	Gratuitous Relief (2)
	102	Drinking Water Supply
	104	Supply of Fodder
	105	Veterinary Care
	106	Repairs and restoration of damaged roads and bridges
	107	Repairs and restoration of damaged Government office buildings
	108	Repairs and restoration of damaged Government residential buildings
	109	Repairs and restoration of damaged water supply, drainage and sewerage works
	110	Assistance for repairs and restoration of damaged water supply, drainage and sewerage works
	111	Ex-gratia payments to bereaved families
	112	Evacuation of population
	113	Assistance for repairs / reconstruction of houses
	114	Assistance to farmers for purchase of agricultural inputs
	115	Assistance to farmers to clear sand/silt/salinity from land
	116	Assistance to farmers for repairs of damaged tube wells/pump sets etc.
	117	Assistance to farmers for purchase of livestock
	118	Assistance for repairs/replacement of damaged boats and equipment for fishing
	119	Assistance to artisans for repairs / replacement of damaged tools and equipments
	120	Assistance to owners of salt works
	121	Afforestation
	122	Repairs and restoration of damaged irrigation and flood control works
	123	Public Health
	901	Deduct- Amount met from State Disaster Response Fund
<i>80 General</i>	001	Direction and Administration
	101	Centre for Training in disaster preparedness
	102	Management of Natural Disasters, Contingency Plans in disaster prone areas

103	Assistance to States from National Disaster Response Fund
800	Other expenditure (3)

Note:

- (1) All expenditure incurred directly for the relief of distress shall be debited to this major head. Expenditure incurred indirectly due to any natural calamity shall be debited to appropriate functional major head.
- (2) This will be sub-divided into:-
 - (i) Cash doles
 - (ii) Food and clothing
 - (iii) Housing
 - (iv) Educational Concessions
 - (v) Supply of medicines
 - (vi) Supply of seeds, fertilizers and Agricultural implements
 - (vii) Supply of fodder
 - (viii) Other items
- (3) This minor head will record expenditure on prevention of cattle epidemic and other miscellaneous expenditure not identifiable with other sub-major/minor heads.

(h) Others

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

Note:

- (4) This minor head will include expenditure on Public exhibitions, fairs and pilgrimage beyond India.
- (5) This minor head will include a distinct sub-head in the name of the Fund from which the unclaimed deposit is refunded.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
2251 Secretariat-Social Services	

090	Secretariat (1)
091	Attached Offices (2)
092	Other Offices (2)

Note:

- (1) See Note (1) below major head '2052-Secretariat-General Services'. Separate sub-heads may be opened for the different wings of the secretariat dealing with policy formulation etc. relating to functions falling in this sector.
- (2) See Note (2) below the major head '2052-Secretariat-General Services'.