

**C. Economic services****(a) Agriculture and Allied Activities**

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2401 Crop Husbandry</b>	
	001 Direction and Administration
	102 Food grain crops
	103 Seeds (1)
	104 Agricultural Farms (2)
	105 Manures and Fertilisers
	106 Import of Fertilizers
	107 Plant Protection
	108 Commercial Crops (3)
	109 Extension and Farmers' Training (4)
	110 Crop Insurance
	111 Agricultural Economics and Statistics
	112 Development of Pulses
	113 Agricultural Engineering (5)
	114 Development of Oil Seeds
	115 Scheme of Small/Marginal farmers and agricultural labour
	119 Horticulture and Vegetable Crops (6)
	129 Issue of Special Bonds to Fertilizers Companies as compensation towards fertilizer subsidy
	195 Assistance to Farming Cooperation
	798 International Co-operation
	800 Other expenditure

**Note:**

- (1) This minor head will also record expenditure on seed farms.
- (2) This minor head will include expenditure on commercial farms and experimental farms other than seed farms (vide Note (1) above).
- (3) Expenditure on development of each type of commercial crop will be recorded under distinct sub-heads. Thus there will be distinct sub-heads for Jute, Cotton, Sugarcane, Potato, Tobacco, Coconut, Cashew, Arecanut, Pepper, Cardamom etc.
- (4) This minor head will record expenditure on information, publicity demonstration, farmers' training and education.
- (5) This minor head will include expenditure on agency for the hire and servicing of agricultural machinery and implements including tractors.
- (6) This minor head will include expenditure on schemes relating to fruits, vegetables, Nurseries, Kitchen gardens and Orchards, and suitable sub-heads for individual scheme or a group of schemes may be opened, with appropriate grouping under 'Fruits', 'Vegetables' and 'Nursery'. It will, however, exclude expenditure on forest nursery' which will be recorded under the major head '2406-Forestry and Wild life.'

**MAJOR / SUB-MAJOR HEADS      MINOR HEADS****2402    Soil and Water  
Conservation**

001	Direction and Administration
101	Soil Survey and Testing
102	Soil Conservation (1) (2)
103	Land reclamation and Development
109	Extension and Training
800	Other expenditure

**Note:**

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

**MAJOR / SUB-MAJOR HEADS      MINOR HEADS****2403    Animal Husbandry**

001	Direction and Administration
101	Veterinary Services and Animal Health (1)
102	Cattle and Buffalo Development (2)
103	Poultry Development
104	Sheep and Wool Development
105	Piggery Development
106	Other Live Stock Development
107	Fodder and Feed Development
108	Insurance of Live Stock and Poultry
109	Extension and Training
111	Meat Processing
113	Administrative Investigation and Statistics
195	Assistance to Animal Husbandry Cooperatives
800	Other expenditure

**Note:**

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

**MAJOR / SUB-MAJOR HEADS      MINOR HEADS****2404 Dairy Development (1)**

001	Direction and Administration
102	Dairy Development Projects (3)
109	Extension and Training
191	Assistance to Cooperatives and other Bodies (4)
	Each Milk Scheme will be a minor head (2)
800	Other expenditure

**Note:**

- (1) This major head will include expenditure on Milk Supply Schemes.
- (2) (a) Each Milk Supply scheme which has been declared as commercial will be treated as a minor head and will have the following sub-heads with suitable detailed heads there under, as may be found necessary, viz:-
 

(i) Administration	(iv) Distribution
(ii) Procurement	(v) Land and Buildings
(iii) Processing	(vi) Other expenditure
- (b) Milk Supply Schemes which are not declared as commercial will however be treated as sub-head below the Minor Head 'Diary Development Projects'.
- (3) Operation Flood Project will be a Sub-head under this minor Head.
- (4) National Dairy Development Board will be a Sub-head under this minor Head.

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

**Note:**

- (1) Landing and berthing facilities will be sub-heads.
- (2) In addition to sub-heads, as in Note (1) above, this minor head will have two more sub-heads viz., (i) off-shore fisheries and (ii) Deep sea fisheries. The latter covers pearl and chank fisheries.
- (3) Will include expenditure on aquarium.

<b>MAJOR/SUB. MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2406 Forestry and Wild Life</b>	
<i>01 Forestry</i>	001 Direction and Administration
	003 Education and Training
	004 Research
	005 Survey and Utilization of Forest Resources
	013 Statistics
	070 Communications and Buildings
	101 Forest Conservation, Development and Regeneration
	102 Social and Farm Forestry (1)
	105 Forest Produce
	110 Expenditure on management of Ex- Zamindari Forest Estates
	111 Departmental working of Forest Coupes and Depots
	112 Resin and Turpentine Factories (2)
	190 Assistance to Public Sector and Other Undertakings
	800 Other expenditure
<i>02 Environmental Forestry and Wild Life</i>	
	110 Wild Life Preservation
	111 Zoological Park
	112 Public Gardens
	798 International Co-operation
	800 Other expenditure
<i>04 Afforestation and Ecology Development</i>	
	101 National Afforestation and Ecology Development programme
	102 National Compensatory Afforestation (NCA)
	103

**Note:**

- (1) This minor head will include expenditure relating to grassland schemes, orchards etc, within the forest area. It also includes economic plantations and plantations of quick growing species such as Teakwood, Eucalyptus, Bamboo, Matchwood etc.
- (2) Each factory will be recorded as a minor head with suitable sub-head thereunder.
- (3) This Minor Head may be divided into Sub-Head for various activities viz. Compensatory Afforestation, Additional Compensatory Afforestation, Penal Compensatory Afforestation, Net Present Value of Forest Land, Protected Areas(National Parks, Wildlife, Sanctuaries) etc.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2407 Plantations</b>	
<i>01 Tea</i>	015 Payment against collection of Cess 016 Subsidy for re-plantation 800 Other expenditure
<i>02 Coffee</i>	015 Payment against collection of Cess 016 Subsidies for Plantation 800 Other expenditure
<i>03 Rubber</i>	015 Payments against collection of Cess 800 Other expenditure
<i>04 Spices</i>	015 Payments against collection of Cess 800 Other expenditure
<i>60 Others</i>	533 Jute 811 Coconuts 813 Cashew 822 Cinchona 829 Areca nut 830 Tobacco

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****2408    Food, Storage and  
Warehousing (1)***01 Food*

001	Direction and Administration
003	Training (4)
004	Research and evaluation (4)
101	Procurement and Supply (2)
102	Food Subsidies (3)
103	Food Processing
190	Assistance to Public Sector and Other Undertakings
195	Assistance to Co-operatives
798	International Co-operation
800	Other expenditure (5)

*02 Storage and  
Warehousing (6)*

001	Direction and Administration
003	Training (4)
004	Research and Evaluation (4)
101	Rural Godowns Programme
103	Assistance to Warehousing Development and Regulatory Authority
190	Assistance to Public Sector and Other Undertakings
195	Assistance to Co-operatives
800	Other expenditure

**Note:**

- (1) This major head will be operated for the recording of expenditure of State Civil Supplies Department to the extent of their activities relating to procurement, storage and distribution of food grains and pulses. Expenditure on other activities of the State Civil Supplies Department will be recorded under the major head '3456-Civil supplies'.
- (2) This minor head will record expenditure on trading schemes in food grains and pulses (including trading losses written off from Capital head). The element of subsidies under these schemes will be transferred and finally accounted for under the minor head 'Food subsidies'.
- (3) This minor head will include subsidy to the Food Corporation of India.
- (4) This minor head will include expenditure on Hapur Institute and Modern Rice Mills etc.
- (5) This minor head will include incidental expenses on Gift Food Grains from abroad.
- (6) This sub-major head will include expenditure on cold storage facilities for fruits and vegetables.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2415 Agricultural Research and Education</b>	
<i>01 Crop Husbandry</i>	001 Direction and Administration 004 Research 120 Assistance to other Institutions 150 Assistance to I.C.A.R 277 Education 800 Other expenditure
<i>02 Soil and Water Conservation</i>	001 Direction and Administration 004 Research 120 Assistance to other Institutions 150 Assistance to I.C.A.R. 277 Education 800 Other expenditure
<i>03 Animal Husbandry</i>	001 Direction and Administration 004 Research 120 Assistance to other Institutions 150 Assistance to I.C.A.R 277 Education 800 Other expenditure
<i>04 Dairy Development</i>	001 Direction and Administration 004 Research 120 Assistance to other Institutions 150 Assistance to I.C.A.R. 277 Education 800 Other expenditure
<i>05 Fisheries</i>	001 Direction and Administration 004 Research 120 Assistance to other Institutions 150 Assistance to I.C.A.R 277 Education 800 Other expenditure
<i>06 Forestry</i>	001 Direction and Administration 004 Research 120 Assistance to other Institutions 150 Assistance to I.C.A.R 277 Education 800 Other expenditure
<i>07 Plantations</i>	001 Direction and Administration 004 Research 120 Assistance to other Institutions 150 Assistance to I.C.A.R 277 Education 800 Other expenditure



*80 General*

001	Direction and Administration
004	Research
013	Statistics
120	Assistance to other Institutions
150	Assistance to I.C.A.R.
277	Education
800	Other expenditure

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**2416    Agricultural Financial**  
**Institutions**

(Each aided Institute will be a separate Minor Head)

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**2425    Co-operation (1)**

001	Direction and Administration
003	Training
004	Research and Evaluation
101	Audit of Co-operatives
105	Information and Publicity
106	Assistance to multipurpose rural co-operatives
107	Assistance to credit co-operatives
108	Assistance to other co-operatives
109	Agriculture Credit Stabilisation fund
190	Assistance to Public Sector and Other Undertakings
277	Cooperative Education (2)
800	Other expenditure

**Note:**

- (1) This major head will cover only such expenditure on co-operative ventures, which are of a Composite/General Type and cannot be properly identified with and classified under any of the various functional heads.
- (2) This minor head is intended to account for the transactions made to propagate the co-operative principles, ideology and philosophy amongst the members of Co-operative Societies.

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

**Note:**

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

*(b) Rural Development*

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

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

**Note:**

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

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

**Note:**

- (1) This major head will include expenditure on land reforms relating to Agriculture Development and for the development and cultivation of ceiling surplus land assigned to the landless.
- (2) Expenditure on consolidation of holding for development of agriculture will be recorded under this head.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****2515   Other Rural Development  
Programmes**

001	Direction and Administration
003	Training
004	Research
101	Panchayati Raj
102	Community Development
103	Dry land Development Programme
104	DRDA Administration
105	Public Cooperation
106	Provision of Urban Amenities in Rural Areas
800	Other expenditure

**MAJOR / SUB-MAJOR HEADS      MINOR HEADS****2551 Hill Areas***01 Western Chats**60 Other Hill Areas*

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

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

101 Contribution to Central Resource Pool for Development of North Eastern Region

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

**MAJOR / SUB-MAJOR HEADS****2553 MPs Local Area  
Development Scheme****MINOR HEADS**

101 Assistance to District Rural Development Agencies

102 Assistance to Local Bodies.

**MAJOR / SUB-MAJOR HEADS****MINOR HEADS****2575 Other Special Area  
Programmes***01 Dangs District**02 Backward Areas**03 Tribal Areas**04 Ladakh Autonomous Hill  
Development Council**05 Jharkand Area Autonomous  
Council**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****2700 Major Irrigation**

*Each Commercial project  
will be a sub major head*

001	Direction and Administration
052	Machinery and Equipment
101	Maintenance and Repairs(1)
799	Suspense
800	Other Expenditure (2)

*Each Non-Commercial  
project will be a sub major  
head*

001	Direction and Administration
052	Machinery and Equipment
101	Maintenance and Repairs(1)
799	Suspense
800	Other Expenditure (2)

*80-General(3)*

001	Direction and Administration (4)
002	Data Collection
003	Training
004	Research
005	Survey
006	Consultancy
052	Machinery and Equipment
190	Assistant to Public Sector and Other Undertakings
799	Suspense
800	Other Expenditure
901	Deduct-Amount recovered from other Governments and agencies for common works

Note:

1. This minor head will be sub-divided into the following sub-heads:-
  - (i) Work Charged Establishment
  - (ii) Other Maintenance Expenditure
2. This minor head will include interest on capital and expenditure on extension and improvements
3. Three sub-heads may be opened under the minor head 'Direction and Administration' below the sub-major head '80-General' to record the following expenditure:-
  - (i) Expenditure on common establishment not pertaining exclusively to any of the sub-major heads under this major head or the corresponding Capital major head.
  - (ii) Expenditure on common establishments not related to any particular project opened as minor head under various sub-major heads.
  - (iii) Expenditure on general planning and research connected with irrigation, Navigation, Embankment and Drainage works.
4. This will include Regional Co-ordination.

**1. (d) Irrigation and Flood Control**

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2701 Medium Irrigation</b>	
<i>Each Commercial project will be a sub major head</i>	001 Direction and Administration
	052 Machinery and Equipment
	101 Maintenance and Repairs(1)
	799 Suspense
	800 Other Expenditure (2)
 <i>Each Non-Commercial project will be a sub major head</i>	
	001 Direction and Administration
	052 Machinery and Equipment
	101 Maintenance and Repairs(1)
	799 Suspense
	800 Other Expenditure (2)
 <i>80-General(3)</i>	
	001 Direction and Administration (4)
	002 Data Collection
	003 Training
	004 Research
	005 Survey
	006 Consultancy
	052 Machinery and Equipment
	190 Assistant to Public Sector and Other Undertakings
	799 Suspense
	800 Other Expenditure
	901 Deduct-Amount recovered from other Governments and agencies for common works

Note:

1. This minor head will be sub-divided into the following sub-heads:-
  - (i) Work Charged Establishment
  - (ii) Other Maintenance Expenditure
2. This minor head will include interest on capital and expenditure on extension and improvements
3. Three sub-heads may be opened under the minor head 'Direction and Administration' below the sub-major head '80-General' to record the following expenditure:-
  - (i) Expenditure on common establishment not pertaining exclusively to any of the sub-major heads under this major head or the corresponding Capital major head.
  - (ii) Expenditure on common establishments not related to any particular project opened as minor head under various sub-major heads.
  - (iii) Expenditure on General planning and research connected with irrigation, Navigation, Embankment and Drainage works.
4. This will include Regional Co-ordination

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

**Note:**

- (1) Will be operated where the expenditure cannot be identified with any of the sub-major heads above.
- (2) This minor head may be divided into the following sub-heads:
- (a) Work Charged Establishment
  - (b) Other maintenance expenditure

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****2705    Command Area  
          Development (1)**

Each command Area Development Authority will be a minor head

**Note:**

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

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

*(e) Energy*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2801 Power</b>	
<i>01 Hydel Generation</i>	001 Direction and Administration 005 Investigation 052 Machinery and Equipment 101 Purchase of Power 799 Suspense 800 Other expenditure Each Hydroelectric Scheme will be a minor head (1).
<i>02 Thermal Power Generation</i>	001 Direction and Administration 005 Investigation 052 Machinery and Equipment 101 Purchase of Power 102 Badarpur Thermal Power Station. 799 Suspense 800 Other expenditure Each Thermal Power Scheme will be a minor head (2)
<i>03 Nuclear Power Generation</i>	001 Direction and Administration 005 Investigation 052 Machinery and Equipment 101 Fuel Inventory 103 Waste Management 799 Suspense 800 Other expenditure Each Nuclear Power Scheme will be a minor head
<i>04 Diesel/Gas Power Generation</i>	001 Direction and Administration 005 Investigation 052 Machinery and Equipment 799 Suspense 800 Other expenditure Each Diesel/Gas Power Scheme will be a minor head (3)
<i>05 Transmission and Distribution (4)</i>	001 Direction and Administration 005 Investigation 052 Machinery and Equipment <del>104</del> Development of Power Systems-National Load 106 Despatch Centre 799 Suspense 800 Other expenditure Each Transmission/ Distribution Scheme will be a minor head

<i>06 Rural Electrification</i>	001	Direction and Administration	
	005	Investigation	
	052	Machinery and Equipment	
	101	Purchase of Power	
	102	Rajiv Gandhi Gramin Vidyut Yojna	
	103	Deen Dayal Upadhyaya Gram Jyoti Yojna	
	799	Suspense	
	800	Other expenditure	
	<i>80 General</i>	001	Direction and Administration
		003	Training
004		Research and Development	
005		Investigation	
101		Assistance to Electricity Boards (5)	
102		Administration of Electricity Act, 2003	
103		Administration of Energy Conservation Act, 2001	
800		Other expenditure	

**Note:**

- (1) The sub-heads will be (i) Head Works (ii) Hydro-Electric Installation (iii) Transmission.
- (2) The sub heads will be (i) Power House and Ancillary Works (ii) Transmission and Distribution.
- (3) The sub-heads will be (i) Power Plant and Ancillary Works (ii) Transmission and Distribution.
- (4) This sub-major head is intended to record common 'Transmission and Distribution Schemes', if any, which cater to Hydro, Thermal or Diesel schemes, and cannot be identified with the particular type of generation system.
- (5) 'Recoveries of overpayments of Assistance to Electricity Boards' shall be adjusted under distinct sub-head 'Deduct-Recoveries of overpayments of Assistance' below this major head.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****2802    Petroleum**

*01 Exploration and  
Production of Crude Oil and  
Gas*

- 001    Direction and Administration
- 003    Training
- 004    Research and Development
- 101    Assistance for Oil and Gas Exploration
- 102    Off-Shore Oil Development and Production
- 104    On-shore Oil Development and Production
- 105    Gas Development and Production
- 106    Payment of net proceeds of Cess on Indigenous  
Crude to Oil Industry Development Board
- 800    Other expenditure

*02 Refining and Marketing of  
Oil and Gas*

- 001    Direction and Administration
- 101    Refining of Oil
- 102    Marketing of Oil
- 103    Marketing of Gas
- 800    Other expenditure

*80 General*

- 101    Payment to Oil Companies in settlement of  
their claims under administered pricing
- 102    Subsidy to Oil Marketing Companies
- 103    Payment to Oil Marketing Companies as  
compensation for under-recoveries in their  
domestic LPG and Kerosene (PDS) operations
- 106    Assistance to Autonomous Bodies



**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****2803    Coal and Lignite**

001	Direction and Administration (1)
003	Training
004	Research and Development
101	Assistance to coal and lignite companies
102	Exploration & Detailed Drilling
800	Other expenditure

**Note:**

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

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****2810    New and Renewable  
Energy**

101	Grid Interactive and Distributed Renewable Power
102	Renewable Energy for Rural Applications
103	Renewable Energy for Urban, Industrial & Commercial Applications
104	Research, Design & Development in Renewable Energy
105	Supporting Programmes.
800	Other expenditure

*(f) Industry and Minerals*

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

**Note:**

- (1) The working Expenses of departmental commercial undertakings relating to 'Village and Small Industries' may be recorded under suitable sub-heads as indicated below:-
  - Management
  - Operation and maintenance
  - Renewals and replacements
  - Buildings
  - Machinery and equipment
  - Other expenditure (to record interest on capital and contribution to funds etc.)
 Co-operation for specific industry will be booked under a separate sub-head e.g. Handloom Co-operatives, Sericulture Co-operatives etc.
- (2) These minor heads will be downgraded to the level of sub-heads when expenditure on them is solely for a specific industry e.g. Handloom, Handicrafts, and Coir etc.
- (3) This minor head will record expenditure on the management and maintenance of Industrial Estates. There will be a distinct sub-head for each Industrial Estate. Expenditure on Government Units in the Industrial Estates, will however, be recorded under the relevant programme minor heads under this major head.

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

	202	Nuclear Fuel Complex
	203	Fuel Reprocessing
	204	Heavy Water Plant
	208	Rare Earth Development
	209	Centre for Advanced Technology
	211	Operating Plants for Nuclear Recycle Board (5)
	800	Other expenditure
<i>80 General</i>		
	001	Direction and Administration
	003	Industrial Education-Research and Training
	101	Standardisation and Quality Control
	102	Industrial Productivity
	103	Tariff and Price Regulation
	800	Other expenditure

**Note:**

- (1) Each departmental commercial undertaking will appear as a minor head under the sub-major heads appropriate to the nature of industry developed by the undertaking. The minor head for each departmental commercial undertaking may have the following standard sub heads with suitable detailed heads there under:-
- |                           |                         |
|---------------------------|-------------------------|
| Management                | Machinery and Equipment |
| Operation and Maintenance | Suspense                |
| Renewals and Replacements | Other expenditure       |
| Buildings                 |                         |
- (2) The minor heads under these sub-major heads will include expenditure on regulation and development of the categories of industries represented by them.
- (3) The minor heads under this sub-major head have the following sub-heads:-
- Direction and Administration
  - Research and Development
  - Subsidies
  - Assistance to cooperatives
  - Other expenditure
- (4) Will include Vanaspati, Food Beverages, Jute, Salt, Photo films, Soap, Plastics as sub-heads.
- (5) Expenditure on operating plants for Nuclear Recycle Board hitherto booked under any minor head would henceforth be charged to this minor head.

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

**Note:**

- (1) This will include expenditure on the administration of Section 16 of the Mines and Minerals Regulation Act.
- (2) This minor head will record miscellaneous expenditure which is not allocable to the other prescribed minor heads, such as payment to Railways on account of freight concessions etc.

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

**Note:**

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

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

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

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

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

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

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

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

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

*(g) Transport*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3001 Indian Railways-Policy Formulation, Direction, Research and Other Miscellaneous Organisation</b>	004 Research, Designs and Standards Organisation 005 Surveys (2) 090 Railway Board (1) 094 Miscellaneous Establishments (2) 101 Statutory Audit including Pensionary Charges etc.(2) 102 Payments to Worked Lines (4) 103 Subsidised Companies (5) 105 Appropriation to Special Railway Safety Fund 106 Appropriation of surcharge on Mumbai Suburban Passenger Fare to 'Loan Repayment Reserve Fund' 799 Suspense-Miscellaneous Advances (3) 810 Miscellaneous charges (1)(2) 901 Deduct-Amount met from Railway Pension Fund(2)

**Note:**

- (1) Further sub-division into sub-heads / detailed heads etc. is available in APP IV to Indian Railways code for the Accounts Department.
- (2) These will be divided into the sub-heads (i) Commercial Lines and (ii) Strategic Lines.
- (3) This minor head will record the following transactions, pending adjustments to the final heads of account: -
  - (a) Charges, the allocation of which is not known or which cannot immediately be carried to a final head
  - (b) Inter- departmental transactions awaiting acceptance by other departments
  - (c) Expenditure irregularly incurred for other than Public purpose in anticipation of receipts of deposits or pending realisation of the amount expended
  - (d) Payments made in advance for stores to be supplied or transfer debits for value of stores supplied pending receipt of materials.
- (4) This minor head will be divided into sub-heads:-
  - (i) Net earnings paid to worked lines;
  - (ii) Subsidy and rebate; and
  - (iii) Miscellaneous Payments.
- (5) There will be a sub-head for each Railway system and a detailed head for each Railway line under this head and will record payments of subsidy to Branch lines worked by the owning companies themselves and charges for land separately.



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

200 Miscellaneous Repairs and Maintenance Expenses

*05 Repairs & Maintenance of Plant and Equipment*

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

*06 Operating Expenses Rolling Stock and Equipment*

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

*07 Operating Expenses-Traffic*

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

*08 Operating expenses-Fuel*

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

*09 Staff Welfare and Amenities*

052 Residential and Welfare Buildings - Repairs and Maintenance  
 106 Canteen and Other staff amenities  
 107 Educational facilities  
 108 Medical Services

129	Credits or recoveries
282	Health and Welfare Services
800	Miscellaneous Expenses

*10 Miscellaneous-Working expenses*

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

*11 Provident Fund, Pension and Other Retirement Benefits*

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

*12 Appropriation to Funds*

101	Appropriation to Depreciation Reserve Fund
102	Appropriation to Pension Fund

*13 Suspense*

101	Demands payable
129	Credits or recoveries
700	Miscellaneous advances

14 Government Contribution for Defined Contribution Pension Scheme	101	Government Contribution for Defined Contribution Pension Scheme
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**Note**

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

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

*05 Repairs and Maintenance  
of Plant and Equipment*

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

*06 Operation Expenses  
Rolling stock and Equipment*

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

*07 Operating Expenses-  
Traffic*

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

*08 Operating Expenses-  
Fuel*

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

*09 Staff Welfare and  
Amenities*

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

*10 Miscellaneous Working Expenses*

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

*11 Provident Fund, Pension and Other Retirement benefits*

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

*12 Appropriation to Funds*

101	Appropriation to Depreciation Reserve Fund
102	Appropriation to Pension Fund

*13 Suspense*

101	Demands payable
129	Credits or Recoveries
700	Miscellaneous Advances

*14 Government Contribution for Defined Contribution Pension Scheme*

101	Government Contribution for Defined Contribution Pension Scheme
-----	---

**Note:**

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

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****3004    Indian Railways-Open Line****Works (Revenue)***01 Commercial Lines-**Revenue Works*

101    Amount Transferred from Major Head '5002'

*02 Strategic Lines-Revenue**works*

101    Amount Transferred from Major Head '5003'

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****3005    Payments to General****Revenues**

101    Dividend to General Revenues (1)

102    Contributions to General Revenues for Grants  
to States in lieu of Tax on Railway Passenger  
Fares103    Contributions to General Revenues for  
assisting the States for financing Safety works**Note:**

(1)    Divided into the sub-heads:-

(a)    Current dividend.

(b)    Deferred dividend in respect of the period from 1978-79 onwards.

(c)    Subsidy to Railways towards Dividend Relief and other concessions.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3006 Appropriation from Railway Surplus</b>	
	102 Appropriation to Railway Development Fund
	103 Appropriation to Railway Capital Fund.
	105 Appropriation to Railway Safety Fund.
	107 Appropriation to Loan Repayment Reserve Fund

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3007 Repayment of Loans taken from General Revenues</b>	
	101 Repayment of Loans - Development Fund- Commercial Lines
	102 Repayment of Loans - Development Fund- Strategic Lines
	103 Interest on Loans to Development Fund- Commercial Lines
	104 Interest on Loans - Development Fund- Strategic Lines
	107 Payment of deferred Dividend liability
	901 Deduct-Amount met from Railway Development Fund-Commercial lines
	902 Deduct-Amount met from Railway Development Fund-Strategic lines



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

**Note:**

- (1) This minor head will record expenditure on preliminary investigations not related to any specific capital project.
- (2) This minor head will record expenditure on administrative, engineering and other staff, which cannot be adjusted under the other minor heads.
- (3) This minor head will record expenditure on Dredging and Survey Organisation, operation of dredgers and also payments to other parties for dredging and survey works.
- (4) This minor head will record expenditure on pilot age operations including salary of staff employed.
- (5) This minor head will record operating expenses of dockyards including work-shops attached to them.
- (6) This minor head will record expenditure on stevedoring staff and also cost of casual labour employed for stevedoring where stevedoring is done departmentally.

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

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

**Note:**

- (1) This minor head will record expenditure on Director General of Shipping and his establishment and supervising staff.
- (2) This minor head will record expenditure on the Mercantile Marine Department responsible for the administration of Merchant shipping Act, and other enactments for the safe transport of cargo and passengers on the high seas.
- (3) This minor head will record expenditure on training of ratings, marine engineering recruits and cadets for merchant ships, operation of training ship, Nautical Engineering College etc.
- (4) This minor head will record expenditure on welfare organisation, welfare measures for sea men and for arranging for employment of sea men.
- (5) This minor head will record expenditure on shipping services run departmentally and assistance to shipping services run by others including assistance for acquisition of ships.
- (6) This will include grants to 'Shipping Development Fund'.

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

**Note:**

- (1) This minor head will record expenditure on Director General of Civil Aviation and his headquarters establishment.
- (2) This minor head will record expenditure on inspection, issue of airworthiness certificates, registration of aircrafts and investigation of accidents.
- (3) This minor head will record expenditure on maintenance and management of terminal buildings, runways, aprons, taxi tracks etc.
- (4) This minor head will record expenditure on provision of aeronautical communication, radio aids to navigation and other facilities for operation of civil aircrafts.
- (5) This minor head will record expenditure on training in aviation including subsidies to flying clubs.
- (6) This minor head will record expenditure on type certification, laying down of design evaluation, development of indigenous equipment etc.
- (7) This minor head will record expenditure on subsidies to the corporations and passengers with a view to develop air transport.
- (8) Planes purchased by State Governments for use of high dignitaries should be classified as part of the general administrative expenditure of the Government and not under this major head.

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

**Note:**

- (1) This minor head will record expenditure on general establishment. The actual cost of construction, development, maintenance and repairs will be accounted for under distinct sub-heads below the respective minor heads, e.g. 'Planning and Research' to 'Railway Safety Works'.
- (2) Separate sub-heads may be opened for 'District Roads' and 'Rural Roads'.
- (3) The cost of collection of fees will be accommodated under a sub-head 'Cost of Collection of fees payable to State/UT Governments'. This sub-head will be relieved simultaneously by transfer from 'National Highways Permanent Bridges Fees Fund' - vide Note (1) below the major head '8225 Roads and Bridges Fund -01 National Highways Permanent Bridges Fees Fund'.
- (4) This minor head to be operated in the State Books, records expenditure on development and maintenance of 'Urban Link Roads' connected with National Highways falling within a State. Reimbursement of such expenditure, depending upon the terms of agreement in each case should be exhibited as a recovery below the line under this head.
- (5) This minor head will be sub-divided into the following sub-heads: -
  - (i) Work Charged Establishment - Machinery and Equipment
  - (ii) Work Charged Establishment - Bridges
  - (iii) Work Charged Establishment - Road Works
  - (iv) Other Maintenance Expenditure - Machinery and Equipment
  - (v) Other Maintenance Expenditure - Bridges
  - (vi) Other Maintenance Expenditure - Road Works
- (6) This minor head will be sub-divided into the following sub-heads: -
  - (i) Work Charged Establishment - Road Works
  - (ii) Other Maintenance Expenditure - Road Works

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

**Note :**

- (1) This minor head will record expenditure on Road Transport/Directorates, Regional offices etc.
- (2) This minor head will record grants and subsidies to Road Transport/Services.
- (3) This minor head will record expenditure on road transport training and research.
- (4) Expenses on each Government run transport service will be recorded under the following sub-heads with suitable detailed heads there under:-
  - (a) Management
  - (b) Operation
  - (c) Repairs and Maintenance
  - (d) Users' facilities
  - (e) Buildings
  - (f) Other expenditure (will include interest on Capital and Contribution to Funds).

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

**Note :**

- (1) This minor head will record expenditure on Water Transport Directorates, Regional offices etc.
- (2) This minor head will record grants and subsidies to Water Transport Services.
- (3) See Note (3) below the major head '3055-Road Transport'.
- (4) See Note (4) below the major head '3055-Road Transport'.
- (5) This minor head will include expenditure on development of inland ports etc.

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



*(h) Communications*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3201 Postal Services</b>	
<i>01 General Administration</i>	001 Direction and Administration (1) 101 Control and Supervision (2)
<i>02 Operation</i>	003 Training 101 Postal Net Work 102 Mail sorting 103 Conveyance of Mails (3) 104 Mechanisation and Modernisation
<i>03 Agency Services</i>	101 Banking and Life Insurance (4) 200 Other Services
<i>04 Accounts and Audit</i>	101 Audit (5) 102 Accounts
<i>05 Engineering</i>	053 Maintenance 101 Petty Works
<i>06 Amenities to Staff</i>	101 Amenities to Staff (6)
<i>07 Pension</i>	101 Superannuation and retirement allowances 102 Commuted value of Pension 103 Compassionate allowances 104 Gratuities 106 Contribution to Employees' Provident Fund 107 Family Pension 108 Leave Encashment Benefits (8) 109 Ex-gratia payments arising out of Special Voluntary Retirement scheme to employees declared surplus. 110 Government Contribution for Defined Contribution Pension Scheme 200 Other Pensions
<i>08 Stationery and Printing</i>	101 Postcards, envelopes, stamps etc. 102 Stationery and forms printing, storage and distribution
<i>60 Other Expenses</i>	009 Depreciation (7) 101 Contribution towards Capital Expenditure 102 Social Security and Welfare Programmes 800 Other expenditure

**Note:**

- (1) Expenditure on the Directorate which cannot be segregated ab-initio in the accounts, between 'Postal' and Telecommunications' wing will be accounted for under a distinct sub-head below this minor head pending allocation and adjustment to '3225 Telecommunication services'.
- (2) This will include expenditure on general supervision and control offices like Posts and Telegraphs Circle offices, Divisional offices for Postal/R.M.S. wing etc. Expenditure on such of the offices as deal with the work of the Postal and Telecommunications Services, will be initially accounted for under this minor head, pending allocation and adjustment to the Telecommunications branch.
- (3) This will have the following sub-heads (i) Rail, (ii) Air, (iii) Departmental Mail Motor Services and (iv) Others.
- (4) This minor head will include expenditure on operation of Postal Savings Bank, if directly identifiable such 'Internal Check and Control Organisation' in Head Post offices. Other unallocable items of expenditure relating to Savings Bank will be recorded under the minor head 'Postal Network' under sub-major head- 02.
- (5) The expenditure on audit of Posts and Telegraphs department transferred from '2016- Audit' will be recorded initially under this minor head by a deduct entry under '2016-Audit'. At the close of the year proportionate charges on audit of Telecommunication Services will be allocated and transferred to the major head '3225-Telecommunication Services' under the minor head 'Audit'.
- (6) This minor head will include expenditure on contributions to Posts and Telegraphs Welfare Fund, Holiday Homes, Grants to Recreation Clubs etc.
- (7) This minor head will have the sub-head (i) depreciation on historical cost and (ii) supplementary depreciation.
- (8) This will record leave encashment benefits granted at the time of retirement, termination of service etc.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3225 Telecommunication Services</b>	
<i>01 General Administration</i>	001 Direction and Administration (1) 101 Control and Supervision (2) 799 Suspense (6)
<i>02 Operation</i>	003 Operational Training 101 Telephone Exchanges 102 Telephone Revenue Accounts 103 Telegraphs 104 Radio 799 Suspense (6)
<i>03 Stores and Factories</i>	101 Stores Depots 102 Stores Accounting 103 Factories 799 Suspense (6) 800 Miscellaneous expenditure
<i>04 Research and Development</i>	004 Telecommunication Engineering Centre 799 Suspense (6)
<i>05 Engineering</i>	003 Training (Engineering) 051 Construction (Civil Works) (4) 053 Maintenance 101 Petty Works 102 Construction (Engineering Works) (3) 203 Technical and Development Circle 799 Suspense (6)
<i>06 Accounts and Audit</i>	101 Audit 102 Accounts 799 Suspense (6)
<i>07 Amenities to Staff</i>	101 Amenities to Staff 799 Suspense (6)
<i>08 Pension</i>	101 Superannuation and retirement allowances 102 Commuted value of Pension 103 Compassionate allowances 104 Gratuities 106 Contribution to Employees' Provident Fund 107 Family Pensions 108 Leave Encashment Benefits (7) 200 Other Pensions
<i>09 Stationery and Printing</i>	101 Stationery and Printing
<i>60 Other Expenses</i>	009 Depreciation (5) 101 Contribution towards capital Expenses 102 Social Security and Welfare Programmes

190	Assistance to Public Sector and Other Undertakings
800	Other expenditure

**Note:**

- (1) See Note (1) below the major head '3201-Postal Services'. This minor head will also include expenditure relating to General Manager (Projects) and their Administrative offices under distinct sub-heads.
- (2) This minor head will include expenditure on Telegraph Traffic/Divisional offices and Telephone Districts/Divisional Offices.
- (3) This minor head will have following sub-heads:-
  - (a) Establishment for Telephones
  - (b) Establishment project Installations.
- (4) This will record the expenditure on the Civil Engineering Wing of the Telecommunication Services.
- (5) See Note (7) below the major head '3201-Postal Services'.
- (6) Each sub-head will have the following detailed heads:-
  - (i) Demand payable
  - (ii) Unpaid wages
  - (iii) Pre-paid expenses

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

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

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

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****3230    Dividends to General  
Revenues**

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

**Note:**

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

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****3231    Appropriations from  
Telecommunications  
Surplus**

701	Appropriations to Telecommunications Capital Reserve Fund
702	Appropriations to Telecommunications Revenue Reserve Fund

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

101	Repayment of Principal
102	Interest

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

**3252 Satellite systems (1)**

001	Direction and Administration
003	Training
004	Research and Development
053	Operation and Maintenance
101	Management
800	Other expenditure

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

**MAJOR / SUB-MAJOR HEADS      MINOR HEADS****3275 Other Communication  
Services**

101	Wireless Planning and Coordination
102	Monitoring Services
103	Compensation to Service provider for Universal service obligation
800	Other expenditure

*(i) Science Technology and Environment*

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

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

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

**Note:**

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

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3425 Other Scientific Research</b>	
<i>01 Survey of India</i>	001 Direction and Administration
	003 Training
	101 Topographical Survey
	102 Assistance to Scientific bodies
	103 Publications of map, charts, reports etc.
	104 Surveys of Developmental Projects
	283 Housing
	800 Other expenditure
<i>02 Pharmaceutical Research</i>	101 Assistance for Pharmaceutical Research
<i>60 Others</i>	001 Direction and Administration
	004 Research and Development
	101 National Test Houses
	102 National Atlas and Thematic Mapping Organisation
	151 Assistance to Council of Scientific and Industrial Research
	200 Assistance to other Scientific bodies
	600 Other Schemes
	800 Other expenditure (1)

**Note:**

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



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

*(j) General Economic Services***MAJOR / SUB-MAJOR HEADS    MINOR HEADS****3451    Secretariat-Economic  
Services (1)**

090	Secretariat (1)
091	Attached Offices (2)
092	Other Offices (2)
101	Niti Aayog
102	District Planning Machinery

**Note:**

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

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****3452    Tourism***01 Tourist Infrastructure (1)*

101	Tourist Centre (2)
102	Tourist Accommodation
103	Tourist Transport service(4)
190	Assistance to Public Sector and Other Undertakings
800	Other expenditure

*80 General*

001	Direction and Administration
003	Training
104	Promotion and Publicity (3)
798	International Cooperation
800	Other expenditure

**Note:**

- (1) This sub-major head will record expenditure on repairs and maintenance of tourist bungalows, hotels etc. under concerned minor heads.  
 (2) This minor head will record expenditure on repairs and maintenance facilities at tourist centres excluding that allocable to other minor heads e.g. expenditure on a bus shelter or booking office will be recorded under 'Tourist Transport Service'.  
 (3) This minor head will record expenditure on Tourist organisation except those allocable to other minor heads and also publicity either direct or through other bodies.  
 (4) This minor head will record expenditure on the purchases and repairs of vehicles as well as operational expenditure of Tourist Transport services including subsidies to agencies operating Air, Road and Water Transport services for Tourists.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****3453 Foreign Trade and Export  
Promotion**

101	Foreign Trade Control
102	Trade Representation (1)
103	Trade Information and Statistics (2)
104	Trade demonstration and publicity
105	Quality Control of Exports
106	Administration of Export Promotion Schemes (3)
107	Export Subsidy (5)
108	Trade Remedies and Trade Defence
190	Assistance for Public Sector and other undertakings
194	Assistance for export promotion and market Development (4)
798	International Cooperation
800	Other expenditure

**Note:**

- (1) This minor head will record expenditure on Trade Commissioners abroad.
- (2) This minor head will record expenditure on commercial intelligence and statistics.
- (3) This minor head will record expenditure of the Directorate of Export Promotion.
- (4) This minor head will record assistance to Export Promotion Bodies and for market development but excludes items relating to the minor head 'Export subsidy'.
- (5) This minor head will record expenditure on export subsidy schemes of all Ministries.

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

**Note:**

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

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

**Note:**

- (1) This major head will record expenditure on all meteorological services including Aviation, Agriculture Meteorology, Hydrometeorology, Seismological services and Agency Services.
- (2) This minor head will record expenditure on development, manufacture, calibration and repairs of the various instruments.
- (3) These minor heads will record expenditure on Research and Training not forming part of other minor heads.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3456 Civil Supplies (1)</b>	
	001 Direction and Administration
	101 Inspection
	102 Civil Supplies Scheme
	103 Consumer Subsidies
	104 Consumer Welfare Fund (2)
	190 Assistance to Public Sector and Other Undertakings
	195 Assistance to Consumers' Cooperatives in Rural Areas
	196 Assistance to Consumers' Cooperatives in Urban Areas
	800 Other expenditure

**Note:**

- (1) Please see Note (1) below the major head '2408-Food, Storage and Warehousing' and '2057-Supplies and Disposals'. This Major Head will record expenditure on civil supply schemes other than those relating to food grains and pulses, such as on procurement and distribution of vanaspati, edible oils, kerosene cement etc. The element of subsidies in respect of these schemes will be transferred and finally adjusted under the minor head 'Consumer Subsidies'.
- (2) This head will accommodate the direct expenditure of the Government, including expenditure of union territories without legislature (Delhi, Chandigarh etc.) and grants-in-aid to autonomous bodies and institutions. Grants assistance to be provided to States and Union Territory Governments, out of the 'Consumer Welfare Fund', may be classified under relevant sub-major and minor heads below major heads '3601 - Grants-in-aid to State Governments' and '3602 - Grants-in-aid to Union Territory Governments'.

**3465 General Financial and  
Trading Institutions**  
*01 General Financial  
Institutions*

190 Assistance to General Financial Institutions  
800 Other expenditure

*02 Trading Institutions*

101 Trading operation in Liquors etc. (1)  
192 Assistance to Trading Institutions  
800 Other expenditure

**Note:**

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

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

**3466 International Financial  
Institutions**

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

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3475 Other General Economic Services</b>	
	101 Regulation of Monopolies and Restrictive Trade Practices
	102 Regulation of Patents, Designs and Trade Marks
	103 Quality Control and Standardisations
	105 Regulation of Joint Stock Companies
	106 Regulation of Weights and Measures
	107 Regulation of Markets
	108 Urban Oriented Employment Programmes (5)
	109 Nehru Rozgar Yojana.
	110 Exchange loss under Foreign Currency (Non-Resident) Accounts Scheme'.
	111 Exchange Loss under Resurgent India Bonds
	112 Exchange Loss under India Millennium Deposits
	113 Fees to Portfolio Managers for management of investments from National Investment Fund
	114 Debt Relief Schemes
	115 Financial Support for Infrastructure Development
	116 Commission for Sovereign Gold Bond Scheme, 2015
	117 Commission for Gold Monetisation Scheme, 2015
	200 Regulation of Other Business Undertakings (3)
	201 Land Ceilings (other than agricultural land)(1)
	798 International Cooperation
	800 Other expenditure (4)

**Note:**

- (1) This minor head will include compensation (including amounts initially debited to capital major head '5475-Capital Outlay on Other General Economic Services' transferred to revenue), and administrative expenditure for enforcing the land ceiling laws for which separate sub-heads may be opened.
- (2) This minor head will include expenditure on official Liquidators under companies Act, Regional Directors, Company Law Board and Court Liquidators under Banking Companies Act.
- (3) This minor head will include expenditure on Controller of Insurance, Administration of Indian Partnership Act, Money Lenders Act and Chit Fund Act.
- (4) This minor head includes inter-alia (i) Payments against Tax Credit Certificates and (ii) Expenditure on trade representatives of State Governments. Expenditure connected with Emergency Risk (Goods) Insurance Scheme/Emergency Risks (Undertakings) Insurance Schemes/War Risks (Marine Hulls) Re-Insurance Schemes/Emergency Risks (Factories) Insurance Schemes may be booked under distinct sub-heads below this minor head.
- (5) Each Urban Oriented Employment Programme except 'Nehru Rozgar Yojana' will be opened as a sub-head under this minor head.

## D. Grants-In-Aid and Contributions

MAJOR /SUB-MAJOR HEADS	MINOR HEADS
<b>3601 Grants-in-aid to State Governments (1) (3) (4)</b>	
<i>01 Non-Plan Grants</i>	101 Grants under the Constitution (Distribution of Revenue Order)
	102 Grants in lieu of Tax on Railway Passenger Fares
	103 Grants on account of Agricultural Wealth Tax
	104 Grants under the Proviso to Article 275(1) of the Constitution
	105 Grants from Central Road Fund
	107 Compensation to meet revenue loss on introduction of VAT
	108 Grants in lieu of pension contributions
	109 Grants towards contribution to State Disaster Response Fund.
	110 Grants to cover gap in resources.
	111 States' share in the proceeds of the Voluntary Disclosure of Income Scheme, 1997
<i>02 Grants for State Plan Schemes</i>	
	101 Block Grants
	102 Grants as advance Plan Assistance for relief on account of Natural Calamities (2)
	103 Grants against External Assistance received in kind
	104 Grants under Proviso to Article 275(1) of the Constitution
	105 Grants from Central Road Fund
<i>03 Grants for Central Plan Schemes (1)</i>	
	101 Special Central additive to S.C. component Plans
	102 Special Central additive to Tribal sub-plan
	103 National Rural Employment Programme
	104 Grants under Proviso to Article 275(1) of the Constitution
	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
<i>05 Grants for Special Plan Schemes</i>	
	101 Schemes of North Eastern Council
	102 Development of Border Areas.
	104 Special Package for Bodoland Territorial Council
	105 Special Package for economic development of



	the Karbi Anglong Autonomous Territorial Council (KAATC) Area
106	Special Package for Dima Hasao Autonomous Territorial Council (DHATC)
<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
<i>08 Other Transfer/Grants to States</i>	
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	Special Assistance
112	Compensation for loss of revenue arising out of implementation of GST

**Note:**

- (1) Minor heads corresponding to Major/Sub-Major Heads and programme Minor Heads under 'Expenditure Heads (Revenue Section)' to which the assistance can be related may be opened under these Sub-Major Heads (see para 3.9 of General Direction to the LMMHA).
- (2) Grants as advance Assistance for drought relief will be adjusted under a distinct sub-head 'Drought Relief'.
- (3) Minor head 'Deduct recoveries of Grants-in-aid from State Governments', may be opened, when required, under the relevant sub-major heads below this major head to record refund in cash of unspent balance of Grants-in-aid by the State Governments.
- (4) If commodities are purchased by Government of India out of its own resources, the value thereof will be debited to the relevant functional major head. In case such materials are supplied to the State Governments as aid, the value thereof will be debited to this major head by contra credit (minus debit) to the functional major head to which the value of the materials on their acquisition has originally been debited. The State Government will credit the value of the material received as aid to the major head '1601 - Grants - in - aid from Central Government ' by contra debit to the

functional major head, relevant to the functions/programme on which the material are proposed to be utilised.

- (5) Sub-Major Heads '01 Non-Plan Grants', '02 Grants for State Plan Schemes', '03 Grants for Central Plan Scheme', '04 Grants for Centrally Sponsored Plan Schemes', '05 Grants for Special Plan Schemes' and Minor Heads thereunder will not be operational for fresh transactions w.e.f. 01-04-2017.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3602 Grants-in-aid to Union Territory Governments with Legislature (1) (3)</b>	
<i>01 Non-Plan Grants</i>	101 Grants to meet Non-Plan deficit
	102 Grants in lieu of share in Central Taxes and Duties
	105 Grants from Central Road Fund
	107 Compensation to meet revenue loss on introduction of VAT
<i>02 Grants for Union Territory Plan Schemes</i>	
	101 Block Grants
	102 Grants as advance Plan Assistance for relief on account Natural Calamities (2)
	103 Grants against External Assistance received in kind
	105 Grants from Central Road Fund
<i>03 Grants for Central Plan Schemes (1)</i>	
	103 National Rural Employment Programme
<i>04 Grants for Centrally Sponsored Plan Schemes</i>	
	105 Grants from Central Road Fund
<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
<i>07 Finance Commission Grants</i>	
<i>08 Other Transfer/Grants to Union Territory Governments with Legislatures</i>	
	101 Schemes of North Eastern Council
	102 Grants to meet Revenue Deficit
	103 Grants as advance Assistance for relief on account of Natural Calamities (2)
	104 Special Assistance
	105 Grants from Central Road Fund
	106 Compensation for loss of revenue arising out of implementation of GST

**Note:**

- (1) Refer to Note (1) below the major head '3601 Grants-in-Aid to State Governments'
- (2) Please see Note (2) below major head '3601'.
- (3) Please see Note (3) below major head '3601'.
- (4) Sub-Major Heads '01 Non-Plan Grants', '02 Grants for Union Territory Plan Schemes', '03 Grants for Central Plan Scheme', '04 Grants for Centrally Sponsored

Plan Schemes', '05 Grants for Special Plan Schemes' and Minor Heads thereunder will not be operational for fresh transactions w.e.f. 01-04-2017.

<b>MAJOR/ SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>	
	101 Land Revenue
	102 Stamp Duty
	103 Entertainment Tax
	104 Betting Tax
	105 Terminal Tax
	106 Taxes on Vehicles
	107 Tax on Entry of Goods into local areas (1)
	108 Taxes on Professions, Trade, Callings and Employment
	200 Other Miscellaneous Compensations and Assignments
	901 Deduct-Recoveries of Excess payment of Compensation and assignment to Local Bodies and Panchayati Raj Institutions

**Note:**

(1) Please refer to Note (3) below major head '0042'.

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

**Note:**

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

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>3606 Aid Materials and Equipments (1)</b>	
	201 Assistance from Abu Dhabi fund for Arab Economic Development
	202 Assistance from the Federal Austrian Government
	203 Assistance from the Government of the Kingdom of Belgium
	204 Assistance from the Government of Canada
	205 Assistance from the Government of Czechoslovak Republic
	206 Assistance from the Government of Denmark
	207 Assistance from the European Economic Community
	208 Assistance from the Government of France
	209 Assistance from the Government of Federal Republic of Germany
	210 Assistance from the Government of Hungarian People's Republic
	211 Assistance from the Government of Iraq
	212 Assistance from the Government of Italy
	213 Assistance from the International Development Association
	214 Assistance from I.F.A.D.
	215 Assistance from International Monetary Fund
	216 Assistance from the International Bank for Reconstruction and Development
	217 Assistance from the Government of Japan
	218 Assistance from Kuwait fund for Arab Economic Development
	219 Assistance from the Government of Norway
	220 Assistance from the Government of Netherlands
	221 Assistance from the O.P.E.C. Special Fund
	222 Assistance from the Government of Polish People's Republic
	223 Assistance from the Government of Swiss Confederation and Swiss Banks
	224 Assistance from Saudi fund for Development
	225 Assistance from the Government of United Kingdom
	226 Assistance from the Agency for International Development -U.S.A.
	227 Assistance from the Government of U.S.A. under PL-480 convertible local currency credits
	228 Other miscellaneous Loans from the Government of U.S.A.
	229 Assistance from the Exim Bank of U.S.A. (Repayable in U.S. Dollars)
	230 Assistance from the Government of Russian

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

**Note:**

- (1) This major head will record adjustments on account of aid-materials, equipments, and commodities received from the foreign countries. In the Central books the value of the materials etc. received will be adjusted by debit to this major head by per contra credit to the receipt major head '1606—Aid Material & Equipments'. In the case of aid received by or passed on to the State/UT Governments, another adjustment on the basis of its value will be made in the Central books under '3601/3602-Grants-in-aid to State/UT Governments' or '7601/7602-Loans to State/UT Governments', as the case may be, depending upon the manner of the utilisation of the aid by the State/U.T. Governments and provisions made therefore in the Central Budget. In the books of the State/U.T. Governments, the corresponding receipt will be shown against the major head '1601—Grants-in-aid from Central Government-02 Grants, for State/Union Territory Plan Schemes—103 Grants against External Assistance received in kind' or '6004—Loans and Advances from the Central Government-02 Loans for State/Union Territory Plan Schemes-103 Loans against External Assistance received in kind,' as the case may be, per contra debit to '3606—etc.' which will be relieved on the basis of sanctions after the materials are issued/utilised. The expenditure by State/U.T. will be shown in their books against the relevant functional major/ minor etc. head. In cases where there is an obligation to create a fund for the aid materials, accounts of such funds will be maintained on pro-forma by the departments concerned.