

## **GENERAL DIRECTIONS**

### **1 General**

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

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

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

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

### **2 Receipt Heads**

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

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

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

(i) Leave Salary Contributions

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

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

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

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

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

- (a) 'Direction and Administration'(Code '001') (being placed as the first minor head)
- (b) 'Other Expenditure' (code '800') (being placed as the last minor head)  
Where there is separate establishment expenditure for 'monitoring evaluation and statistics,' the expenditure on such establishment may be distinctly recorded in accounts under a sub-head under 'Direction and Administration' or other appropriate minor head as the case may be.
- (c) Assistance to Public Sector and other undertakings (Code '190').
- (d) Assistance to Municipal Corporation (Code '191')
- (e) Assistance to Municipalities / Municipal Councils (Code '192')
- (f) Assistance to Nagar Panchayats / Notified Area committees or equivalent thereof (Code '193')
- (g) Training (Code '003')
- (h) Assistance to Zilla Parishads / District level Panchayats (Code '196')
- (i) Assistance to Block Panchayats / Intermediate level Panchayats (Code '197')
- (j) Assistance to Gram Panchayats (Code '198')
- (k) Assistance to Co-operatives (Code '195')
- (l) Assistance to Other Non-Government Institutions (Code '199')

Note-1: - *The minor head 'Direction and Administration' when required to be operated in irrigation, Roads and Bridges, Public Health etc. Division working on P.W.D. pattern will record expenditure on Designs, Architecture, stores control etc.' for which distinct sub head may be opened.*

Note-2:- *Details of each Scheme/Project/Programme, etc. as the case may be, shall be indicated at the sub-head level below the standard minor head 'Training'. Likewise, at the detailed head and object head levels, details of sub-schemes or activities and object of expenditure shall be indicated respectively. In this schematic arrangement, care should be taken to avoid double provisioning/budgeting and accounting of training expenditure – both*

*under standard minor head 'Training' as well as establishment oriented minor heads such as 'Direction and Administration, etc.'*

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

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

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

3.4 The minor head 'Transfer to Reserve Funds/Deposits Accounts (code 797) may be opened wherever necessary under the functional major/sub major heads in the Section

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

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

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

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

3.8 'Tribal Area Sub-plan' (Codes '796') 'Special Component Plan for Scheduled Castes' (Code '789') may be opened as minor head below the major/ sub-major heads of Sector – Expenditure Heads (Revenue Account/ Capital Account), wherever necessary.

3.9 In addition to minor heads codified below the major heads '3601-Grants-in-aid to State Governments' and '3602-Grants-in-Aid to Union Territory Governments', new minor head (s) may be opened corresponding to the programme minor heads in the Section 'Expenditure Heads (Revenue Account)' to which the assistance can be related. For this purpose, the nomenclature of the minor head may indicate the function as per sub-major head or as per major head, in the absence of a sub-major head, on the revenue expenditure side followed by the programme minor head. For example 'Adult Education - Rural Functional Literacy Programmes', 'Crop Husbandry - Agricultural Engineering', 'Consumer Industries - Textiles' etc. When the nomenclature of the sub-major head does not give an indication of the concerned function the nomenclature of the minor head will also indicate the name of the major head also within brackets after the sub-major head. For example 'General (Medical & Public Health) - Health Statistics and Evaluation', 'General (Nutrition) - Diet Surveys and Nutrition Planning' etc. Where it is not possible to identify

the assistance with any programme distinctly, the minor head will indicate the relevant sub-major/major head as above followed by the words 'Other Grants', e.g. 'General (Education) - Other Grants', 'Crop Husbandry - Other Grants', etc. When the nomenclature of a new minor head to be opened cannot be fitted in any of the above pattern, advice of the C.G.A. should be sought. Please refer also to direction 6.5 for illustrations.

3.10 Recoveries of overpayments whether made in cash or by short drawl from a bill, during the same financial year in which such overpayments were made, shall be recorded as reduction of expenditure under the concerned Service Head. Recoveries of overpayments pertaining to previous year(s) shall be recorded under distinct minor head 'Deduct-Recoveries of Overpayments' (code '911') below the concerned major/sub-major head 'without affecting the gross expenditure under the functional Major/Sub-Major Head in the Appropriation Accounts'. Refund of unspent balance of grant/contribution during the same financial year shall be recorded as reduction of expenditure under the concerned Grant-in-aid major/sub-major head. However, refund of unspent balance of grant/contribution in subsequent year(s) that are initially charged to major head '3605-Technical and Economic co-operation with other countries etc.' shall be adjusted under a distinct minor head 'Deduct Recoveries of unspent balance' (Code '912') below that major head. Similarly, refund of unspent balance of grants-in-aid by State/U.T. Government in subsequent year(s) shall be adjusted under a separate minor head 'Deduct -Recovery of unspent balance of grant-in-aid from State/U.T, Governments' (Code '913') below the major head '3601- Grants-in-aid to State Governments' or '3602-Grants-in-aid to Union Territory Governments' as the case may be.

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

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

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

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

Note: - *See note below para 3.1*

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

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

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

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

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

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

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

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

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

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

5.2 For State Trading Schemes not declared as commercial, distinct sub-heads for each or a group of similar such schemes as may be found convenient, may be opened under the relevant programme minor head below the appropriate revenue functional receipt/expenditure major/sub-major heads. If, however, it is decided to meet the expenditure on such trading scheme from capital, distinct sub-heads for each or a group of similar such schemes may be opened under the relevant minor head below the functional Capital major/sub-major head. The receipts from such schemes will, however, be treated as

reduction of Capital Expenditure under the relevant sub-heads. Where, however, it is not possible to identify the sub-heads, these receipts may be adjusted under a minor head with the nomenclature 'Deduct -Receipts & Recoveries on Capital Account' (code '901').

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

## **6 Loans and Advances**

6.1 The following minor heads may be opened wherever necessary if not specifically provided below functional major / sub-major heads in Loan Section:

- (a) Loans to Public Sector and Other Undertakings (Code '190')
- (b) Loans to Municipal Corporation ( Code '191')
- (c) Loans to Municipalities / Municipal Councils ( Code '192')
- (d) Loans to Nagar Panchayats / Notified Area Committees or equivalent thereof (Code '193')
- (e) Loans to Voluntary Organisations (Code '194')
- (f) Loans to Co-operatives (Code '195')
- (g) Loans to Zilla Parishads / District level Panchayats (Code '196')
- (h) Loans to Block Panchayats / Intermediate level Panchayats ( Code '197')
- (i) Loans to Gram Panchayats (Code '198')
- (j) Loans to Trading and Other Non-Government Institutions (Code '199')

(For example 'Loans to Fishermen's Co-operatives' could be opened below the major head '6405-Loans for Fisheries' and 'Loans to Labour Co-operatives' below major head '6250-Loans for other Social Services' with minor head code '195')

Each 'Public Sector and Other Undertaking', 'Municipal Corporation / Municipality / Municipal Council / Nagar Panchayat / Intermediate level Panchayat / Zilla Parishad / District level Panchayat / Block Panchayat / Gram Panchayat', 'Voluntary Organisation' etc. will be a distinct sub-head below the respective minor heads. For cases not covered under the above minor heads, sub-heads may be opened under the relevant programme minor heads to indicate the schemes for which the loans are granted. The institution / organisation (s) etc. to which loans are granted under each scheme will appear as detailed heads under the sub-heads concerned.

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

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

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

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

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

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

When the nomenclature of the sub major head does not give an indication of the concerned function, the nomenclature of the minor head shall indicate the major heads also in bracket after the sub-major head e.g. 'General - (Education) - Scholarships', 'General - (Urban Development) - Assistance to local bodies/ corporations/Urban Development Authorities/Town Improvement Boards etc'. Where it is not possible to identify the loan with any distinct programme head, the minor head will indicate the relevant sub-major/major head as above, followed by the words 'Other Loans' e.g. 'Special Education - Other Loans', 'General (Education) - Other Loans', 'Crop Husbandry -Other Loans' etc.

## **7 Public Account**

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

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

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

## **8 Coding Pattern**

### ***Major Head***

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

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

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

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

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

In exceptional circumstances where it is not possible to maintain the above correspondence between 'Revenue Receipts/Revenue Expenditure/Capital Expenditure/Loan' head codes, suitable Major Head codes other than the corresponding Major Head codes may be introduced.

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

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

### ***Minor Heads***

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

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

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

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

### ***Sub Head and Below***

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