

*Accounting procedure for Budget and Account  
Formats for PRIs*

**List of Codes for Functions, Programmes  
& Activities of Panchayati Raj Institution**

*(G.O.Ms.No.172, PR & RD (Accts.I) Department, Dated: 16.5.2005)*



**AMR-Andhra Pradesh Academy of Rural Development  
Rajendranagar, Hyderabad - 30**

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## **GENERAL DIRECTIONS**

### **1. General**

1.1 The codification of functions, programmes and activities of PRIs and the general directions are broadly patterned on the List of Major Minor Heads, issued by the Ministry of Finance, Government of India for the accounts of Union and the States. However, minor modifications have been made as required, to suit the environment of the PRIs.

1.2 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 Village Panchayat/Panchayat Samiti/Zilla Parishad. Any addition or deletion of a major head, sub-major head or a minor head will be done only with the approval of the State Accountant General. Below the minor heads, scheme head or sub-scheme head or object heads can be opened/modified on the recommendation of the administrative and finance department of the State Government after approval of the State Accountant General. 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 one opened only when really necessary.

### **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 practical 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 net collection of each tax/duty is readily ascertainable from the accounts.

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.

2.3 In addition to the minor heads prescribed under the major head "1601, Grants-in-Aid/assistance from Central/State Government", new minor heads, corresponding to programme minor heads in the Section "Expenditure Heads (Revenue Account)" to which the assistance from Central Government/State Government relates, may be opened. 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 Programme", "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 major head 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.

2.4 For example account of plan grants receipts and expenditure would be shown as follows:

<b>Receipts</b>	<b>Payments</b>
1601 - Grants-in-aid/ assistance from Central/State Govt	2501 - Special Programmes for Rural Development
02 - Plan Grants from Central Govt.	06 - Self Employment programmes
501 - Special Programmes for Rural Development - SGSRY	101 - SGSRY
Axx - Grants received for SGSRY	Axx - SGSRY

The following minor heads will be opened and operated by the State Governments to transfer funds to the Local Bodies and shown in their budget on the expenditure side as revenue expenditure.

- (a) Assistance to Co-operatives (Code '195')
- (b) Assistance to Zilla Parishads/District Level Panchayats (Code '196')
- (c) Assistance to Block Panchayats/Intermediate Level Panchayats (Code 197)
- (d) Assistance to Gram Panchayats (Code '198')

### 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 a 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.

3.2. 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.

3.3 The minor head "Suspense" (code '799') may be opened wherever necessary only under those major heads, where expenditure on 'works' is involved. This minor head will have the following sub-heads viz (a) Stock (b) Miscellaneous Works Advances and (c) Work Shop Suspense.

3.4 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.

3.5 "Tribal Area Sub-plan" (Codes '796') "Special Component Plan for Scheduled Castes" (Code '789') may be opened as minor head below the functional major/sub-major heads whenever necessary.

3.6 Recoveries of overpayments whether made in cash or by short drawal 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.

### 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")

4.2 "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 where from 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 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.

4.3 The provisions in the directions 3.3 and 3.5 apply to 'Expenditure Heads (Capital Account)' also.

## 5. Loans and Advances

5.1 The minor head "Other Loans"(code '800') wherever not specifically prescribed may be opened below the major/sub major heads in the sector "Loans and Advances",wherever necessary.

5.2 The directions contained in para 3.3 and 3.5 apply *mutatis mutandis* to functional major/sub-major heads in the sector "Loans and Advances", wherever necessary.

## 6. Coding Pattern

### Major Head

6.1 A four digit code has been allotted to the Major Head, the first digit indicating whether 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.

6.2 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

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.

### Sub Major Head

6.3 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

6.4 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 number from '900' are always reserved for Deduct Receipt or Deduct Expenditure Heads.

The Code for 'Other Expenditure is '800' while the code 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:

<b>Standard 3 digit code</b>	<b>Common nomenclature</b>
001	Direction and Administration
003	Training
004	Research/Research Development
005	Investigation
050	Land
051	Construction
052	Machinery and Equipment
190	Assistance to Public Sector and other undertaking
501	Services and Service fees
793	Special central assistance for scheduled castes component plan
794	Special central assistance for Tribal sub plan
796	Tribal area sub plan
799	Suspense
800	Other Receipts/Other Deposits/Other Loans/Other Expenditure

### **Sub Head and Below**

6.5 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 these levels has been allotted a two/three digit numeric code. *(Three digit numeric codes may be adopted in States where there are more than 99 schemes in operation)*

The two/three digit numeric code given to the scheme shall be unique irrespective of the fact that it appears under more than one Major Head (function).

For the purpose of coding of schemes all the schemes shall be catalogued in the first instance. The identical schemes shall be grouped together to ensure that the code is unique to a particular scheme, even if it features under more than one function.

In order, however, to identify a scheme to a particular source of financing, the two/three digit scheme code will be preceded by alpha code which should be 'A' for Government of India grants, 'B' for State Government grants, 'C' for State Finance Commission funds, 'D' for State Plan funds, 'E' for 11th Finance Commission funds, 'F' for Member Parliament Local Area Developments schemes, 'G' for MLA Local Area Development Schemes and 'H' for schemes funded by Panchayats from their own resources. In case of a central scheme like, Swanjayanti Gram Swarojgar Yojna has been allotted 01 as unique scheme code and is funded by GOI, the classification code would be A01 and in case it is funded by the State Government, the Classification code would be B01, A or B representing source of financing and 01 representing the unique scheme codes.

The object heads (inputs) for the sake of uniformity across the State have been standardized. The list of object heads with the standard code for each head is given in the Annexure and is recommended to be used. Itemised details of Object head expenditure like dearness allowance, house rent allowance, etc under Salaries may be kept outside accounts, if required.

In order to distinguish between expenditure incurred under plan and the other expenditure, plan and non-plan expenditure classification shall be adopted.

## Receipt Heads (Revenue Account)

### Tax Revenue

#### MAJOR/SUB-MAJOR HEADS

#### MINOR HEADS

#### **0028 *Other Taxes on Income and Expenditure***

107 Taxes on Professions, Trades, Callings and Employment

800 Other Receipts

#### MAJOR/SUB-MAJOR HEADS

#### MINOR HEADS

#### **0029 *Land Revenue***

101 Land Revenue

102 Taxes on Plantations

800 Other Receipts (1)

#### Notes:

(1) This records all items of receipts, which cannot be accommodated under any other minor head under this major head. It will include the following receipts for which distinct sub-head may be opened:-

- (i) Recovery of the cost of maintenance of Boundary pillars.
- (ii) Leave salary contributions.
- (iii) Sale proceeds of dead stock, waste paper and other articles, the cost of which was met from office expenses and
- (iv) Other items.

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>0035 Taxes on Immovable Property other than Agricultural Land</b>	101 Ordinary Collections
	800 Other Receipts (1)

Note:

- (1) This minor head will include the receipts on account of house tax levied by Panchayat Samities.

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>0041 Taxes on Vehicles</b>	800 Other Receipts (1)

Note:

- (1) This will include receipts from Non-Motor Vehicle Acts, if any, which may be recorded under a separate sub-head.

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>0042 Taxes on Goods and Passengers (1)</b>	102 Tolls on Roads (2)
	106 Tax on entry of goods into Local Areas (3)
	800 Other Receipts

Notes:

- (1) This major head will cover the taxes on goods and passengers carried by Road or Inland water-way only.
- (2) This minor head will record receipts relating to tolls on roads etc, when such tolls are levied by Village Panchayats/Panchayat Samities/Zila Parishads. In other cases these receipts will be recorded under the major head "1054-Roads and Bridges".
- (3) This minor head would be operated in the books of Village Panchayats/Panchayat Samities/Zila Parishads, which have levied a tax on entry of goods into local areas for consumption, use or sale of goods therein. This minor head will be divided into the following sub-heads:
- (a) Tax Collections
  - (b) Deduct-Refunds

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****0045 Other Taxes and Duties on  
Commodities and Services***

- 101 Entertainment Tax (1)
- 111 Taxes on Advertisement (1)
- 112 Receipts from cesses under other Acts (1) (2)
- 115 Forest Development Tax
- 800 Other Receipts (3)

Notes:

- (1) The minor heads will be divided into the following sub-heads:-
- (a) Tax Collections
  - (b) Other Receipts
  - (c) Deduct-Refunds

The sub-head "Other Receipts" will record miscellaneous receipts like penalties, fine etc. in the administration of the relevant Acts/Regulations.

- (2) This minor head will include receipts from cesses, which are not accountable under other minor heads below this major head.
- (3) This minor head will include receipts from 'Registration of boats and 'levy of ferry rent'.

**Non-Tax Revenue**

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b><i>0049 Interest Receipts</i></b>	
<i>04 Interest Receipts of Village Panchayats/Panchayat Samities/Zila Parishads</i>	107 Interest from cultivators
	110 Interest realised on investment of cash balances
	190 Interest from Panchayat Samities/Village Panchayats
	191 Interest from Municipal Corporation
	195 Interest from Co-operative Societies
	800 Other Receipts (1)

Note: (1) Will include interest receipts from bank accounts

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

Notes:

- (1) This minor head will record all receipts relating to Public Works (Non-Residential Buildings).
- (2) Rents of buildings include Panchayat Bhawans and furniture and other special amenities will be recorded under this minor head.
- (3) This minor head will have the following sub heads:
  - (i) Sale proceeds of dead stock, waste paper and other items, the cost of which was met from office expenses.
  - (ii) other items.

The sub-head "Other items" under this minor head includes receipts on account of lapsed deposits, fines and confiscations (not representing compensation for damage to works in progress), profits on revaluation of stores, surplus on stock verification and unclaimed balances under purchases. When a fine is imposed or a deposit confiscated with the object of defraying the expenditure caused by action of an individual or a firm as when a contractor is penalised for abandonment of his contract owing to the fact that such abandonment has increased the cost of work, the amount of the penalty may be taken in reduction of expenditure.

- (4) In respect of establishment charges relatable to works done for private parties etc recoveries made on percentage basis as determined by Panchayat Samities will be credited to this minor head.

**MAJOR/SUB-MAJOR HEADS**

**MINOR HEADS**

***0071 Contributions and Recoveries  
towards Pension and other  
Retirement Benefits***

*01 Civil*

101 Subscriptions and contributions (1)

Note:

- (1) When leave and pension contributions are levied separately, recoveries representing leave contributions are credited to the receipt head corresponding to the functional major head to which the establishment relates or where there is no corresponding receipt head under the minor head "Other Receipts" in the residuary receipt major head. Recoveries representing pension contributions will be credited to this head. This minor head also accommodates the combined leave and pension contributions, where such recoveries are not levied separately.

**MAJOR/SUB-MAJOR HEADS**

**MINOR HEADS**

***0202 Education, Sports, Art  
and Culture***

*01 General Education (1)*

101 Elementary Education

102 Secondary Education

103 University and Higher Education

104 Adult Education

105 Languages Development

800 Other Receipts

*02 Technical Education(1)*

101 Tuition and Other fees

800-Other Receipts



<i>03 Sports and Youth Services</i>	101	Physical Education-Sports and Youth Welfare
	800	Other Receipts
<i>04 Art and Culture</i>	102	Public Libraries
	800	Other Receipts

Note:

- (1) 'Tuition Fees', 'Examination Fees' 'Other Fees' and 'Fines' may be treated as separate sub-heads under the various minor heads below this sub-major head, wherever possible and necessary.

**MAJOR/SUB-MAJOR HEADS**

**MINOR HEADS**

***0210 Medical and Public Health***

<i>02 Rural Health Services</i>	101	Receipts/contributions from patients and Others (1)
	800	Other Receipts (2)
<i>04 Public Health</i>	102	Sale of Sera/vaccine
	104	Fees and Fines etc. (3)
	105	Receipts from Public Health Laboratories
	501	Services and Service Fees
	800	Other Receipts

Notes:

- (1) This minor head will include the recoveries from patients for accommodation, supply of medicines, bacteriological and other tests, supply of blood and other services rendered.
- (2) Will be divided into following sub-heads:-
- (i) Bacteriological laboratory receipts
  - (ii) Sale of blood to Institutions, etc. other than in-patients.
  - (iii) Sale of dead stock, waste paper and other items the cost of which was met from office expenses.
  - (iv) Leave salary contributions.
  - (v) Income from endowments.
  - (vi) Other items.
- (3) Will include licence fees, fines etc. under Drug Control Acts and Prevention of Food Adulteration Acts etc. realised by Public Health authorities.

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****0211 Family Welfare***

101 Sale of contraceptives

800 Other Receipts

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****0215 Water Supply and Sanitation****01 Water Supply*

102 Receipts from Rural Water supply schemes (1)

104 Fees, Fines etc.

501 Services and Service Fees

800 Other Receipts

*02 Sewerage and Sanitation*

103 Receipts from Sewerage Schemes

104 Fees, Fines etc..

501 Services and Service Fees

800 Other Receipts

Note:

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

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****0216 Housing***

*01 Government Residential Buildings (2)*

106 General Pool accommodation (1)

*03 Rural Housing*  
(Each class of scheme will be a minor head) (2)

800 Other Receipts

Notes:

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

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****0235 Social Security and Welfare***

*01 Rehabilitation*

102 Relief and Rehabilitation of Displaced persons and repatriates

200 Other Rehabilitation schemes

800 Other Receipts

*60 Other Social Security and Welfare Programmes*

106 Receipts from correctional Homes

800 Other Receipts

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****0250 Other Social Services***

102 Welfare of Scheduled Castes, Scheduled Tribes and other backward Classes

800 Other Receipts (1)

Note:

- (1) Includes receipts on account of public exhibitions and fairs and recovery towards the cost of administration of Religious and Charitable Endowments Acts.

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****0401 Crop Husbandry***

- 103 Seeds
- 104 Receipts from Agricultural Farms
- 105 Sale of manures and fertilisers
- 108 Receipts from commercial crops
- 120 Sale, hire and services of agricultural implements and machinery including tractors
- 800 Other Receipts

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

- 102 Receipts from Cattle and Buffalo development
- 103 Receipts from Poultry development
- 104 Receipts from Sheep and Wool development
- 105 Receipts from Piggery development
- 106 Receipts from Fodder and Feed development
- 108 Receipts from other live stock development
- 501 Services and Service Fees (1)
- 800 Other Receipts

Note:

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

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

- Each milk scheme will be a minor head (1)
- 800 Other Receipts

Note:

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

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

011	Rents (1)
102	Licence Fees, Fines etc.
103	Sale of fish, fish seeds etc. (2)
501	Services and service fees (3)
800	Other Receipts

Notes:

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

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

101	Sale of timber and other forest produce (1)
102	Receipts from social and farm forestries (2)
104	Receipts from Forest Plantations
800	Other Receipts

*02 Environmental  
Forestry and Wild  
Life*

111	Zoological Park
112	Public Gardens
800	Other Receipts

Notes:

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

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b><i>0408 Food Storage and Warehousing</i></b>	101 Food
	102 Storage and Warehousing
	800 Other Receipts

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b><i>0506 Land Reforms</i></b>	101 Receipts from regulations/consolidations of land holdings and tenancy (1)
	103 Receipts from maintenance of land Records
	800 Other Receipts

Note:

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

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b><i>0515 Other Rural Development Programmes</i></b>	101 Receipts under Panchayati Raj Acts (1)
	102 Receipts from community development projects
	800 Other Receipts

Note:

- (1) This will include the following receipts:-
- (i) Registration charges and surcharge on Stamp duty.
  - (ii) Fees for use of quarry.
  - (iii) Rent for use of land vested in Zila Parishads.

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****0702 Minor Irrigation****01 Surface Water*

101 Receipts from water tanks

102 Receipts from lift irrigation schemes

800 Other Receipts

*02 Ground Water*

101 Receipts from tubewells

800 Other Receipts

*04 Flood Control*

101 Anti sea erosion Project

102 Flood Control Project

103 Drainage Project

800 Other Receipts

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****0801 Power****06 Rural Electrification*

800 Other Receipts

*80 General*

800 Other Receipts

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

101 Bio-Energy

102 Solar

103 Wind

800 Others

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****0851 Village and small Industries***

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

Note:

- (1) This minor head will record receipts on account of rent, lease charges and other amenities provided at the Industrial Estates

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

102	Tolls on Roads (1)
800	Other Receipts (2)

Notes:

- (1) Please refer to Note (2) below the major head '0042- Taxes on Goods and Passengers'.
- (2) This minor head will also record receipts on account of hire charge of machinery & equipment.

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

800	Other Receipts
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### Grants-in-aid and Contributions

MAJOR/SUB-MAJOR HEADS	MINOR HEADS
<b>1601 Grants-in-aid/assistance from Central /State Government</b>	
<i>01 Non-Plan Grants from Central Government (1)</i>	108 Grants in lieu of pension contribution
	109 Grants towards contribution to Calamity Relief Fund
	800 Other Grants
<i>02 Plan Grants from Central Government (1)</i>	101 Block Grants
	800 Other Grants
<i>03 Non-plan Grants from State Government (1)</i>	101 Block Grants
	800 Other Grants
<i>04 Plan Grants from state Government (1)</i>	101 Block Grants
	800 Other Grants

Notes:-

- (1) The minor heads corresponding to programme minor heads in the section "Expenditure Heads (Revenue Account)" to which the assistance from Central/State Government relates may be opened under the relevant sub-major heads.

MAJOR/SUB-MAJOR HEADS	MINOR HEADS
<b>1604 Compensation and Assignments from State Government (1)</b>	
	200 Other Miscellaneous Compensation and Assignments
	900 Deduct- Refunds (2)

Note:

- (1) The minor heads corresponding to programme minor heads in the section "Expenditure Heads (Revenue Account)", to which the compensation and assignments from State government relates may be opened.

- (2) Refund of Excess payment of Compensation and assignment from State Government may be recorded under this minor head.

### Expenditure Heads (Revenue Account)

MAJOR/SUB-MAJOR HEADS	MINOR HEADS
<i>2029 Land Revenue</i>	
	101 Collection Charges
	800 Other expenditure (1)

Note:

(1) This minor head includes expenditure of a regulation nature on “Consolidation of Holdings” for general land revenue purposes. See also Note (1) and (2) below the major head “2506 Land Reforms”.

MAJOR/SUB-MAJOR HEADS	MINOR HEADS
<i>2035 Collection of Other Taxes on Property and Capital Transactions</i>	
	101 Taxes on Immovable Property other than Agriculture Land

MAJOR/SUB-MAJOR HEADS	MINOR HEADS
<i>2041 Taxes on Vehicles</i>	
	101 Collection Charges

MAJOR/SUB-MAJOR HEADS	MINOR HEADS
<i>2045 Other Taxes and Duties on Commodities and Services</i>	
	101 Collection Charges - Entertainment Tax
	104 Collection Charges - Taxes on Goods and Passengers
	105 Collection Charges - Services Tax
	200 Collection Charges - Other Taxes and Duties (1)

Note :

(1) This minor head includes charges if any, in connection with collection of tobacco vend fees, licence fees etc.

**MAJOR/SUB-MAJOR HEADS    MINOR HEADS*****2049 Interest Payments***

<i>01 Interest on Internal Debt</i>	101	Interest on Market Loans
	200	Interest on Other Internal Debts
	305	Management of Debt
<i>03 Interest on Small Savings Provident Funds</i>	104	Interest on Provident Funds
	107	Interest on Trusts and Endowment
	108	Interest on Insurance and Pension Fund
	109	Interest on Special Deposits and Accounts
	111	Interest on other Deposits and Accounts
<i>04 Interest on Loans and Advances from State/ Central Government</i>	101	Interest on Loans for Plan Schemes
	104	Interest on Loans for Non-Plan Schemes
<i>60 Interest on Other Obligations</i>	101	Interest on Deposits
	701	Miscellaneous

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****2059 Public Works (1)***

<i>01 Office Buildings</i>	051	Construction (1) (3)
	052	Machinery and Equipment (8)
	053	Maintenance and Repairs (4) (11)
	103	Furnishings (5)
	104	Lease Charges (6)
	799	Suspense (9)
	800	Other Expenditure (10)
<i>60 Other Buildings</i>	051	Construction (1) (3)
	052	Machinery and Equipment (8)

	053	Maintenance and Repairs (4) (11)
	103	Furnishings (5)
	104	Lease Charges (6)
	799	Suspense (9)
	800	Other Expenditure (10)
<i>80 General</i>	001	Direction and Administration (2)
	051	Construction (1) (3)
	052	Machinery and Equipment (8)
	053	Maintenance and Repairs (11)
	103	Furnishings
	104	Lease Charges
	105	Public Works Workshops (7)
	799	Suspense (9)
	800	Other Expenditure (10)

## Notes :

- (1) This Major Head and the Minor Head "Construction" thereunder is intended to record the expenditure on :
- all non-residential general purpose office and administrative buildings.
  - Buildings for the functional purposes such as Hospitals, Schools, Agricultural Colleges etc. shall be booked under the appropriate functional major heads concerned. For this purpose a specific sub head 'Buildings' may be opened below the relevant programme Minor Head under the functional expenditure major head concerned with necessary details (like works, Establishment, Machinery and Equipment) to be operated upon exclusively by the Village Panchayat/Panchayat Samiti/ Zilla Parishad e.g. expenditure on construction of Secondary Schools will be accounted for under the major head "2202 Education - 02 - Secondary - Government Secondary Schools" under a sub head "Buildings". Where it is not possible to identify the expenditure on buildings to a programme or a function, it will appear under "Buildings" below the residuary minor head "Other Expenditure" of the functional major/sub-major head. For residential buildings see Major Head "2216 Housing".
  - Expenditure on maintenance and repairs of Roads and Bridges will be accounted for under the major head "3054 Roads and Bridges".

(d) Cost of acquisition of land by Village Panchayat/Panchayat Samiti/Zilla Parishad for general purposes shall be accounted for under the minor head "Other Expenditure" below this major head or "4059 - Capital Outlay on Public Works - Acquisition of Land" depending upon whether such expenditure is treated as Revenue or Capital.

(e) Expenditure on the staff quarters (construction as well as maintenance) forming part of a scheme or project such as Doctors/Nurses in Hospital, will be normally accounted for under the relevant functional major head (Medical in this example) and not under the major head "Housing". If, however, for administrative reasons, Government decides otherwise, expenditure on maintenance of such staff quarters may be debited to this major head and correspondingly the receipt shall be accounted for under "0216 Housing" in such cases.

(2) This minor head will record the expenditure on 'Direction', 'Execution', 'Architecture', 'Designs', 'Stores Control' etc. for which distinct sub-heads may be opened. In addition, two distinct deduct-sub-heads may also be opened to record the transfers on percentage/pro-rata basis to other major heads, on account of apportionment of 'Common Establishment' viz.

(i) "Transfer of establishment charges on percentage basis to the Capital major heads". In cases where the P.W.Division execute works both of 'Capital' and 'Revenue' nature, and the common establishment charges relating to these divisions are initially recorded under this minor head, they will be allocated on a percentage basis in proportion to the works outlay recorded under the capital major heads.

(ii) "Transfer of establishment charges on a pro-rata basis to the major heads '2216-Housing', '3054-Roads and Bridges' wherever there is a common establishment for "Buildings and Roads" branches in the P.W.D. catering to buildings (both residential and non-residential) and 'Roads and Bridges'.

The contra debits for these deduct entry adjustments will appear either as detailed heads under the sub-head "Buildings" below the appropriate programme minor head under the relevant functional capital major heads or under "Direction and Administration" below "2216 Housing" and "3054-Roads and Bridges" as the case may be.

- (3) See Note (1) above. This minor head may be divided into sub-heads corresponding to various functional major heads as considered necessary.
- (4) This minor head will record the expenditure on maintenance and repairs of all non-residential buildings. No distinction need be made between "Ordinary Repairs" and "Special Repairs". For residential buildings - see Major Head "2216-Housing (1)".
- (5) This minor head will record the cost of furniture etc. provided in non-residential buildings which are not let out as regular residential accommodation.
- (6) This minor head will record the rent paid by Village Panchayat/Panchayat Samiti/Zilla Parishad for non-residential accommodation hired, requisitioned or leased by that Panchayat/Parishad/Samiti. Rent paid by the Village Panchayat/Panchayat Samiti/Zilla Parishad for non-residential buildings leased for their own use should, however, be debited to the detailed head "Rent, Rates and Taxes" below the concerned sub heads and the minor head "Direction and Administration". Lease charges paid by Village Panchayat/Panchayat Samiti/Zilla Parishad in respect of residential accommodation hired, requisitioned or leased by that Panchayat/Parishad/Samiti will be recorded under the major head "2216-Housing-Government Residential Buildings - Lease Charges".
- (7) This minor head will record the expenditure on the establishment of P.W. Workshops, plant and machinery and their maintenance etc.
- (8) This minor head will record expenditure on the common Tools and Plant acquired by the Village Panchayat/Panchayat Samiti/Zilla Parishad for executing both works of a revenue and capital nature. It will have suitable sub heads like "New Supplies", "Repairs and Carriage" etc. In addition there will be two specific deduct-sub-heads for adjustment of (i) percentage charges of Tools and Plant transferred to Capital major heads and (ii) Pro-rata transfer of Tools and Plant Charges to the major heads "2216-Housing" and "3054-Roads and Bridges". In respect of common P.W. Division catering to works both for buildings (residential as well as non-residential) and Roads and Bridges vide similar adjustments indicated in Note (2) above, for establishment charges.
- (9) This minor head will be divided into sub-heads "Stock", "Workshop Suspense", and "Miscellaneous Works Advances".
- (10) This minor head is intended to record expenditure which cannot be recorded under any of the other minor heads e.g. Land Development office, temporary structures not forming part of estimates of any capital work.
- (11) This minor head may be divided into the following sub-heads :-
  - (i) Work Charged Establishment
  - (ii) Other maintenance expenditure

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****2071 Pensions and other  
Retirement Benefits****01 Civil*

101 Superannuation and Retirement Allowances

102 Commuted Value of Pensions

104 Gratuities (1)

105 Family Pensions

107 Contributions to Pensions and Gratuities

108 Contributions to Provident Funds (2)

109 Pensions to Employees of state aided  
Educational Institutions

115 Leave Encashment Benefits (3)

200 Other Pensions

800 Other expenditure (4)

## Notes:

- (1) This minor head will also record expenditure on account of interest payable on delayed payment of Gratuity.
- (2) This minor head includes Government contributions to various Contributory Provident Funds.
- (3) This will record leave encashment benefits granted at the time of retirement, termination of service etc.
- (4) This minor head will include cost of remittance by money order of pensions debitable to this major head.

**MAJOR/SUB-MAJOR HEADS**  
**2202 *General Education (1)***

*01 Elementary Education (2)*

**MINOR HEADS**

- 001 Direction and Administration
- 052 Equipment
- 053 Maintenance of Building
- 101 Primary Schools
- 102 Assistance to Voluntary Organisations for Primary Schools
- 104 Inspection
- 105 Non-Formal Education
- 106 Teachers and Other Services
- 107 Teachers Training
- 108 Text Books (3)
- 109 Scholarships and Incentives
- 110 Examinations
- 800 Other Expenditure (4)

*02 Secondary Education (5)*

- 001 Direction and Administration
- 004 Research and Training
- 052 Equipment
- 053 Maintenance of Buildings
- 101 Inspection
- 103 Non-Formal Education
- 104 Teachers and Other Services
- 105 Teachers Training
- 106 Text Books (3)



	107	Scholarships
	108	Examinations
	109	Secondary Schools
	110	Assistance to Voluntary Organizations for Secondary Schools
	800	Other Expenditure (4)
<i>04 Adult Education</i>	001	Direction and Administration
	101	Assistance to Voluntary Organizations
	102	Shramik Vidya Peeths
	103	Rural Functional Literacy Programmes
	200	Other Adult Education Programmes
	800	Other expenditure
<i>05 Language Development</i>	001	Direction and Administration
	102	Promotion of Modern Indian Languages and Literature (6)
	103	Sanskrit Education
	200	Other Languages Education (7)
	800	Other expenditure
<i>80 General</i>	001	Direction and Administration
	003	Training
	004	Research
	107	Scholarships
	108	Examinations
	800	Other Expenditure (8)

## Notes:

- (1) This major head will record the expenditure on all activities connected with education except expenditure on special programmes for the scheduled castes, scheduled tribes and other backward classes intended to supplement benefits and facilities available to whole community which should be recorded under the major head "Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes" and expenditure on special programmes for physically handicapped which should be booked under the major head "Social Security and Welfare".
- (2) This will include pre-primary, primary and middle school education.
- (3) Expenditure on Text Book Committee, printing, publication and distribution of Text Books will be recorded under this minor head.
- (4) School lunch/mid day meal programme will be recorded under a distinct sub-head under this minor head.
- (5) This will include pre-university education.
- (6) Expenditure on teaching of modern Indian Languages in schools as part of wider curricula will be recorded under the relevant minor head below the sub-major heads "01-Elementary Education", "02-Secondary Education". The minor head "Promotion of modern Indian Languages and Literature" under the sub-major "05-Language Development", will record other expenditure either directly by PRIs or as assistance for promotion of modern Indian Languages including Hindi and Urdu.
- (7) This minor head will record expenditure on promotion of other languages like Russian, French, Persian, German, etc. Expenditure in connection with the teaching of these languages in schools and colleges will, however, be recorded under the relevant minor heads below the sub-major heads 02, 04 as the cases may be.
- (8) Vocational education will be recorded under a distinct sub-head under this minor head.

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****2203 Technical Education***

001	Direction and Administration
003	Training
004	Research
101	Inspection
102	Assistance to Universities for Technical Education
103	Technical Schools (1)
104	Assistance to Private Technical Colleges and Institutes
105	Polytechnics (1)
106	Book Promotion (2)
107	Scholarships
108	Examinations
112	Technical Colleges and Institutes (3)
800	Other expenditure (4)

## Notes:

- (1) The minor head "Technical Schools" will record expenditure on schools imparting training and education in trades to pre-matric or middle school students. The minor head "Polytechnics" will record expenditure on institutions imparting education and training to post-matric students for a diploma course.
- (2) This will record expenditure on brining out cheap editions of text books for technical education.
- (3) Will also include Management and Commercial Institutes.
- (4) Vocational education will be recorded under a distinct sub-head under this minor head.

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

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

Notes:

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

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****2205 Art and Culture (1)***

- 001 Direction and Administration
- 101 Fine Arts Education (2)
- 102 Promotion of Arts and Culture (3)
- 105 Public Libraries (4)
- 107 Museums
- 800 Other expenditure

Notes:

- (1) This major head will record transactions connected with promotion of art and culture, including educational institutions imparting education on art and culture.
- (2) This minor head will record expenditure on institutions for imparting education in fine arts like Music, Drama, Art, Sculpture etc, and assistance to private institutions imparting such education.
- (3) This minor head will include expenditure relating to literary awards.
- (4) This minor head will include expenditure on public libraries but not expenditure on libraries attached to educational institutions and departments.

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****2210 Medical and Public Health****01 Urban health services-  
Allopathy*

- 001 Direction and Administration
- 102 Employees Insurance Scheme (4)
- 104 Medical Stores Depots (2)
- 108 Departments Drug Manufacture (3)
- 109 School Health Scheme
- 110 Hospital and Dispensaries (1)
- 200 Other Health Schemes
- 800 Other expenditure

*02 Urban health Services- Other  
Systems of medicine (5)*

- 101 Ayurveda
- 102 Homeopathy
- 103 Unani
- 104 Siddha
- 200 Other Systems

*03 Rural Health Services-  
Allopathy*

- 101 Health sub-centes
- 102 Subsidiary Health Centres
- 103 Primary Health Centres
- 104 Community Health Centres
- 110 Hospitals and Dispensaries
- 800 Other Expenditure

*04 Rural Health Services - Other  
Systems of medicine (5)*

- 101 Ayurveda
- 102 Homeopathy
- 103 Unani
- 104 Siddha
- 200 Other systems

06	<i>Public Health</i>	001	Direction and Administration
		003	Training
		101	Prevention and Control of diseases (6)
		102	Prevention of food adulteration
		104	Drug Control
		107	Public Health Laboratories (7)
		112	Public Health Education
		113	Public Health Publicity
		200	Other Systems (8)
		800	Other expenditure
	<i>80 General</i>	004	Health Statistics and Evaluation
		798	International Co-operation
		800	Other expenditure

## Notes:

- (1) This minor head will record expenditure on medical relief provided to general public through hospitals, dispensaries, primary health centres etc. Each major hospital may, if considered necessary, be treated as a separate sub-head under this minor head, the other standard sub-heads being "Other Hospitals", "Dispensaries" and "Primary Health Centres".
- (2) This minor head will record expenditure on establishment of Medical Stores Depots and also transactions connected with purchase of medicines, drugs, medical instruments and equipment etc. with suitable sub-heads if the Medical Stores Depots charge for the supplies made to hospitals, dispensaries etc. If on the other hand the Depots are intended only as a central procurement and stocking agency for the hospitals and dispensaries of the Panchayats, and supplies to the hospitals etc. are not charged for, the transactions on account of the purchase of medicines etc. may be recorded under the minor head "110 Hospital and Dispensaries" while the expenditure on the establishment of Medical Stores Depot may alone be recorded under this minor head.
- (3) This minor head will include expenditure on departmental manufacturer of common pharmaceutical preparations.

- (4) This minor head will include expenditure incurred in hospitals, dispensaries etc. in connection with Employee's State Insurance Scheme.
- (5) The minor heads under the sub-major heads '01' and '03' may be opened as sub-heads, as deemed necessary under the minor heads under this sub-major head '02'.
- (6) Prevention and control of each major disease like Cholera, Leprosy, Malaria, Filaria etc. should be recorded under distinct sub-heads with suitable detailed heads thereunder.
- (7) Will include expenditure on Chemical Examiner.
- (8) This includes Yoga also.

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

- 001 Direction and Administration
- 003 Training
- 101 Rural Family Welfare Services (3)
- 103 Maternity and Child Health (1)
- 104 Transport
- 105 Compensation
- 106 Mass Education (4)
- 108 Selected area Programmes (including India population project)
- 109 Reproductive and Child Health Programme
- 110 Assistance to Voluntary Organisation
- 190 Assistance to Public Sector and other undertakings
- 200 Other Services and Supplies (2)
- 800 Other expenditure

Note:

- (1) This minor head will include expenditure on (i) immunisation of infants and pre-school children against diphtheria, polio and typhoid and of expectant mothers against tetanus and (ii) prophylaxis against nutritional anaemia for mothers and children and nutritional programme for control of blindness among children.
- (2) This will cover expenditure under the items:
  - (i) Sterility Centres and Helpers Scheme;
  - (ii) Supply of surgical equipment to rural and urban family welfare Centres;
  - (iii) Maintenance of beds and static sterilisation units;
  - (iv) Conventional contraceptives;
  - (v) Post Partum Centres
  - (vi) Supply of surgical equipment to selected hospitals;
  - (vii) Construction of sterilisation theaters;
  - (viii) Selected Area Programme;
  - (ix) Intensive District Programme; and
  - (x) Establishment of additional beds.
- (3) This will have the following sub-heads;
  - (i) Village Health Guides;
  - (ii) Post Partum Centres
- (4) This will cover expenditure on
  - (i) Mass education programme including orientation camps;
  - (ii) Mass mailing schemes and
  - (iii) Audio visual equipment.



**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****2215 Water Supply and Sanitation****01 Water Supply*

- 001 Direction and Administration
- 003 Training
- 004 Research
- 005 Survey and Investigation
- 052 Machinery and Equipment
- 102 Rural water supply Programmes (1)
- 799 Suspense
- 800 Other expenditure

*02 Sewerage and Sanitation*

- 001 Direction and Administration (2)
- 003 Training
- 004 Research
- 005 Survey and Investigation
- 052 Machinery and Equipment
- 105 Sanitation Services
- 106 Prevention of Air and Water Pollution
- 107 Sewerage Services
- 800 Other expenditure

## Notes:

- (1) This minor head will be sub-divided into the following sub-heads:
  - (a) Accelerated rural water supply programme.
  - (b) Rural piped water supply Programme
  - (c) Other rural water supply programme
- (2) Will include expenditure on supervisory establishments for sanitation services.

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS****2216 Housing***01 Government Residential Buildings*

106 General Pool accommodation (1)

700 Other Housing (1)

*03 Rural Housing*

102 Provision of house site to the landless

104 Housing Co-operatives

190 Assistance to Public Sector and other undertakings

800 Other expenditure

*80 General*

001 Direction and Administration

003 Training

052 Machinery and Equipment

101 Building Planning and Research

190 Assistance to Public Sector and other undertakings

800 Other expenditure

Note:

(1) This will have the following sub-heads;

- (i) Direction and Administration
- (ii) Construction
- (iii) Maintenance and Repairs
- (iv) Furnishing
- (v) Lease charges
- (vi) Estate Management
- (vii) Machinery and Equipment
- (viii) Suspense
- (ix) Other expenditure

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****2225 Welfare of Scheduled Castes,  
Scheduled Tribes and other  
Backward classes****01 Welfare of Scheduled  
Castes*

- 001 Direction and Administration
- 102 Economic Development
- 190 Assistance to Public Sector and other undertakings
- 277 Education
- 282 Health
- 283 Housing (1)
- 793 Special Central Assistance for Scheduled Castes Component Plan

*02 Welfare of Scheduled Tribes*

- 001 Direction and Administration
- 102 Economic Development
- 190 Assistance to Public Sector and other undertakings
- 277 Education
- 282 Health
- 283 Housing (1)
- 794 Special Central Assistance for Tribal sub-Plan
- 800 Other expenditure

*03 Welfare of Backward Classes*

- 001 Direction and Administration
- 102 Economic Development
- 190 Assistance to Public Sector and other undertakings
- 277 Education

	282	Health
	283	Housing (1)
	800	Other expenditure
<i>80 General</i>	001	Direction and Administration
	101	Welfare of de-notified and other nomadic tribes
	102	Aid to voluntary Organisation
	190	Assistance to Public Sector and other undertakings
	800	Other expenditure

Note:

- (1) This minor head will include provision of house site to landless members of scheduled castes, scheduled tribes and backward classes.

**MAJOR/SUB-MAJOR HEADS**

**MINOR HEADS**

**2235 Social Security and Welfare**  
*01 Rehabilitation*

001	Direction and Administration
200	Other Relief Measures (1)
202	Other Rehabilitation Schemes
800	Other expenditure

*02 Social Welfare*

001	Direction and Administration (2)
101	Welfare of handicapped
102	Child Welfare
103	Women's Welfare
104	Welfare of aged, infirm and destitute
105	Prohibition

	106	Correctional Services
	107	Assistance to Voluntary Organisation
	109	Pre- Vocational Training
	190	Assistance to Public Sector and other undertakings
	200	Other programmes
	800	Other expenditure
<i>03 National Social Assistance Programme</i>	101	National Old Age Pension Scheme
	102	National Family Benefit Scheme
	103	National Maternity Benefit Scheme
<i>60 Other Social Security and Welfare programmes</i>	101	Personal Accident Insurance Scheme for poor families (each special insurance Scheme will be a minor head)
	102	Pensions under Social Security Schemes
	103	Protected Savings Schemes
	110	Other Insurance Schemes (3)
	800	Other expenditure

Note:

- (1) Will include expenditure on relief measures, as distinct from relief and rehabilitation schemes.
- (2) Expenditure on Direction and Administration pertaining exclusively to any of the minor heads mentioned under sub-major head "02-Social Welfare" will be booked to that minor head. Where it is not so, the expenditure will be booked to the minor head "Direction and Administration."
- (3) This minor head will include management expenditure of Life and other Insurance Schemes by Panchayats.

**MAJOR/SUB-MAJOR HEADS****2236 Nutrition**02 Distribution of nutritious  
food and beverages

80 General

**MINOR HEADS**

101 Special Nutrition Programmes

102 Mid-day Meals

800 Other expenditure

101 Diet Surveys and Nutrition planning

102 Nutrition education and extension

800 Other expenditure

**MAJOR/SUB-MAJOR HEADS****2401 Crop Husbandry****MINOR HEADS**

001 Direction and Administration

102 Food grain crops

103 Seeds (1)

104 Agricultural Farms (2)

105 Manure and Fertilizers

106 Import of Fertilizers

107 Plant Protection

108 Commercial Crops (3)

109 Extension and Farmers' Training (4)

110 Crop Insurance

111 Agricultural Economic 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)

195 Assistance to Farming Cooperation

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, Areca nut, Pepper, Cardamom etc.
- (4) This minor head will include 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***

- 101 Soil Survey and Testing
- 102 Soil Conservation (1) (2)
- 103 Land reclamation and development
- 109 Extension and Training
- 800 Other expenditure

Note:

- (1) The 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

Notes:

- (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
195	Assistance to the Co-operatives Each Milk Scheme will be a minor head (2)

Notes:

- (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 thereunder, 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 "Dairy Development Projects".



**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****2405 Fisheries***

001	Direction and Administration
101	Inland fisheries (1)
102	Estuarine/Brackish water Fisheries (1)
103	Marine Fisheries (2)
105	Processing, Preservation and Marketing
109	Extension and Training
120	Fisheries Cooperatives
195	Assistance to Shipping Credit and Investment Company and other bodies
800	Other expenditure (3)

## Notes:

- (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 and schemes for relief and welfare of fishermen.

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****2406 Forestry and Wild Life****01 Forestry*

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
	112	Raisin and Turpentine Factories (2)
	800	Other expenditure
<i>02 Environmental Forestry and Wild Life</i>	110	Wild Life Preservation
	111	Zoological Park
	112	Public Gardens
	800	Other expenditure

Notes:

- (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.

**MAJOR/SUB-MAJOR HEADS**

**MINOR HEADS**

***2408 Food, Storage and Warehousing (1)***

*01 Food*

001	Direction and Administration
003	Training
004	Research and evaluation
101	Procurement and Supply (2)
102	Food Subsidies
103	Food Processing
195	Assistance to Co-operatives
800	Other expenditure

<i>02 Storage and Warehousing (3)</i>	001	Direction and Administration
	003	Training
	101	Rural Go-downs Programme
	195	Assistance to Co-operatives
	800	Other expenditure

## Notes:

- (1) This major head will be operated for the recording of expenditure for the activities relating to procurement, storage and distribution of food grains and pulses.
- (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". The expenditure relating to Public Distribution System will also be recorded under this minor head.
- (3) This Sub-Major head will include expenditure on cold storage facilities for fruits and vegetables.

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****2501 Special Programmes for Rural Development****01 Integrated Rural**Development Programme*

001	Direction and Administration
003	Training (Will cover TRYSEM Training of Rural Youth for Self-employment)
800	Other expenditure

*02 Drought Prone Areas**Development Programme*

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
03	<i>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
04	<i>Integrated Rural Energy Planning Programme</i>		
		003	Training
		101	Development of Design and Approach for Area bound Block level IRE Projects
		104	Project Implementation
		109	Monitoring
05	<i>Waste Land Development</i>	101	Waste land Development Programme
06	<i>Self Employment Programmes</i>	101	Swarnajayanti Gram Swarozgar Yojana
		800	Other expenditure

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS****2505 Rural Employment**

01 National Programmes

702 Jawahar Gram Samridhi Yojna

60 Other Programmes

Each Programme like employment guarantee scheme will be a minor head

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS****2506 Land Reforms (1)**

101 Direction and Administration

102 Consolidation of Holdings (2)

800 Other expenditure

Notes:

- (1) This major head will include expenditure on land reforms relating to Agriculture development and for the development and cultivation of ceiling surface 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 (1) (2)

102 Community Development (3)

103 Dry land Development Programme

800 Other expenditure

Notes:

- (1) The salary, allowances and honorarium of Chairman, Vice-Chairman, Councilors and Members will be shown separately. The objects of expenditure as detailed below will be shown thereunder as per requirement.
- (i) Salary (DA, HRA, CCA, Bonus LTC)
- (ii) Travel Expenses
- (iii) Honorarium
- (iv) Other Allowances

- (2) It will include the expenditure on
- (i) Office Expenses (postage, stationery, printing, telephone, Public TV, Radio)
  - (ii) Rent, Rates, and Taxes
  - (iii) Other charges (expenditure on meetings, committees)
- (3) This minor head will record expenditure relating to the maintenance of community assets.

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****2702 Minor Irrigation****01 Surface Water*

- 101 Water Tanks
- 102 Lift Irrigation Schemes
- 103 Diversion Schemes
- 104 Ayacut Development
- 800 Other expenditure

*02 Ground water*

- 005 Investigation
- 016 Subsidy
- 052 Machinery and Equipment
- 103 Tube wells
- 800 Other expenditure

*80 General (1)*

- 001 Direction and Administration
- 005 Investigation
- 052 Machinery and Equipment
- 799 Suspense
- 800 Other expenditure

Note:

- (1) Will be operated where the expenditure cannot be identified with any of the sub-major heads above.

**MAJOR/SUB-MAJOR HEADS MINOR HEADS****2801 Power***06 Rural Electrification*

001 Direction and Administration

005 Investigation

052 Machinery and Equipment

101 Purchase of Power

799 Suspense

800 Other expenditure

*80 General*

001 Direction and Administration

003 Training

004 Research and Development

005 Investigation

800 Other expenditure

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS****2810 Non-Conventional Sources  
of Energy***01 Bio-energy*

001 Direction and Administration

003 Training

004 Research and Development

101 National Programme for Bio-gas development

102 Community and Institutional Bio-gas  
Development

103 Bio-mass

800 Other expenditure

*02 Solar*

101 Solar Thermal Energy Programme

102 Photo-voltaic

800 Other expenditure

*03 Wind*

004 Research and Development

103 Demonstration

104 Wind Energy Centre

800 Other expenditure

*60 Others*

101 Choolahs

600 Other Sources of Energy

800 Other expenditure

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****2851 Village and Small  
Industries***

001 Direction and Administration

003 Training

102 Small Scale Industries (Cottage Industries)

103 Handloom Industries

104 Handicraft Industries

105 Khadi and Village Industries

106 Coir Industries

107 Sericulture Industries

108 Power loom Industries

109 Monitoring and Evaluation

110 Composite village and Small Industries  
and Co-operatives111 Employment Scheme for Unemployed  
Educated Youths

200 Other Village Industries

800 Other expenditure



<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b><i>3054 Roads and Bridges</i></b>	
<i>03 State Highways</i>	102 Bridges (1)
	337 Road works (1)
	799 Suspense
	800 Other expenditure
<i>04 District and other Roads (2)</i>	337 Road works (1) (2)
	800 Other expenditure

Notes:

- (1) It will include maintenance and repairs (works expenditure and work charged establishment expenditure to be shown separately).
- (2) Separate sub-heads may be opened for "District roads" and "Rural Roads".

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b><i>3055 Road Transport</i></b>	
	001 Direction and Administration
	003 Training
	004 Research
	800 Other expenditure (1)

Note:

- (1) Expenses on each Panchayats run transport service will be recorded under the following sub-heads with suitable detailed heads thereunder:-
  - (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).

**Receipt Heads (Capital Account)**

<b>MAJOR/SUB- MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4000 Capital Receipts (1)</b>	<b>800 Other Receipts (1)</b>

**Expenditure Heads (Capital Account)**

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4059 Capital Outlay on Public Works (2)</b>	
<i>01 Office Buildings</i>	051 Construction (2) (3) 201 Acquisition of Land (4)
<i>60 Other Buildings</i>	051 Construction (2) (3) 201 Acquisition of Land (4)
<i>80 General</i>	051 Construction (2) (3) 201 Acquisition of land (4)

Notes:

- (1) To be operated as per local needs. This would include sale proceeds from Panchayat land
- (2) This Major Head and the Minor Head "Construction" thereunder is intended to record the capital expenditure by Village Panchayat/ Panchayat Samiti/Zila Parishad on all non-residential buildings in respect of all general-purpose office and administrative buildings, irrespective of the function to which they relate. Other principles explained in Note (1) below the Major Head "2059 Public Works" shall apply mutatis mutandis for the account of Capital Outlay on construction and acquisition.
- (3) See Note (2) above. This minor head may be divided into sub-heads corresponding to various functional major heads, as considered necessary.
- (4) This minor head will record expenditure on acquisition of land by the Village Panchayat/ Panchayat Samiti/Zila Parishad for general purposes. Cost of land acquired for any specific work or purpose will be recorded either as part of the works or separately, under the relevant functional major/minor head.

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>	
<i>01 General Education</i>	201 Elementary Education (1) 202 Secondary Education (1) 203 University and Higher Education (1) 204 Adult Education (1)
<i>03 Sports and Youth Services</i>	101 Youth Hostels 102 Sports Stadia 800 Other Expenditure
<i>04 Art and Culture</i>	105 Public Libraries

Note:-

- (1) The sub heads under these minor heads will be "Land", "Buildings", "Equipment" and other expenditure

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

**4210 Capital Outlay on Medical  
and Public Health**  
*02 Rural Health Services*

- 101 Health Sub-Centres  
102 Subsidiary Health Centres  
103 Primary Health Centres  
104 Community Health Centres  
110 Hospitals and Dispensaries  
800 Other Expenditure

*04 Public Health*

- 101 Prevention and Control of Diseases  
106 Manufacture of Sera/Vaccine  
107 Public Health Laboratories(1)  
112 Public Health Education  
200 Other Programmes

Note:-

- (1) Each laboratory will be recorded under distinct sub-head with suitable detailed heads.

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

**4211 Capital Outlay on Family  
Welfare**

- 101 Rural Family Welfare Service (1)  
103 Maternity and Child Welfare  
106 Services and Supplies

Note:-

- (1) The expenditure relating to construction is to be indicated separately in respect of each centre.

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****4215 Capital Outlay on Water Supply and Sanitation****01 Water Supply*

102 Rural Water Supply

800 Other Expenditure

*02 Sewerage and Sanitation*

102 Rural Sanitation services

106 Sewerage Services

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****4216 Capital Outlay on Housing****03 Rural Housing*

102 Provision of House site to the landless

800 Other expenditure

Each class of scheme will be a minor head

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes****01 Welfare of Scheduled Castes*

277 Education

282 Health

283 Housing

800 Other expenditure

*02 Welfare of Scheduled Tribes*

277 Education

282 Health

283 Housing

800 Other expenditure

*03 Welfare of Backward Classes*

277 Education

282 Health

283 Housing

800 Other expenditure

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****4235 Capital Outlay on Social Security and Welfare****02 Social Welfare*

101 Welfare of handicapped

102 Child Welfare

103 Women's Welfare

104 Welfare of aged, infirm and destitute

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS****4401 Capital Outlay on Crop Husbandry (1)**

101	Farming Co-operatives
102	Food Grain Crops
103	Seeds (2)
104	Agricultural Farms (3)
105	Manure and Fertilizers
107	Plant Protection
108	Commercial Crops
112	Development of Pulses
114	Development of oil seeds
119	Horticulture and Vegetable Crops
800	Other expenditure

Notes:

- (1) Sub-heads "Buildings" and "Equipment" may be opened below the concerned programme minor heads, wherever necessary.
- (2) This will include expenditure on seed farms.
- (3) This will include expenditure on commercial, experimental and other agricultural farms other than seed farms.

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS****4402 Capital Outlay on Soil and Water Conservation**

101	Soil Survey and Testing
102	Soil Conservation
203	Land Reclamation and Development
800	Other expenditure

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS****4404 Capital Outlay on Dairy Development (1)**

102	Dairy Development Projects
109	Extension and Training
	Each Milk Supply Scheme will also be a minor head

Note:

- (1) This minor head will record the capital expenditure on the various departmentally run milk supply scheme also.

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS****4405 Capital Outlay on Fisheries**

101	Inland Fisheries
191	Fishermen's Cooperatives
800	Other Expenditure

**MAJOR/SUB-MAJOR HEADS*****4406 Capital Outlay on Forestry and Wild Life****01 Forestry***MINOR HEADS**

102 Social and Farm Forestry

105 Forest Produce

800 Other expenditure

*02 Environmental Forestry and Wild Life*

112 Public Gardens

800 Other expenditure

**MAJOR/SUB-MAJOR HEADS*****4408 Capital Outlay on Food Storage and Warehousing****01 Food*

101 Procurement and Supply(1)

*02 Storage and Warehousing*

101 Rural Godown programmes(2)

Notes:-

- (1) This minor head will record the expenditure on Grain Supply Schemes relating to procurement, storage and distribution of food grains and pulses. Each such scheme will appear as sub head.
- (2) This minor head will record the expenditure on schemes for construction and development of rural godowns, mandis and Warehouses.

**MAJOR/SUB-MAJOR HEADS*****4425 Capital Outlay on Co-operation*****MINOR HEADS**

106 Investments in Multipurpose Rural Co-Operatives

107 Investments in Credit Co-operatives

108 Investments in other Co-operatives

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****4515 Capital Outlay on other  
Rural Development  
Programmes***

- 101 Panchayati Raj
- 102 Community Development
- 103 Rural Development
- 800 Other expenditure

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****4702 Capital Outlay on Minor  
Irrigation***

- 051 Construction (1)
- 052 Machinery & Equipment
- 799 Suspense

Note:-

- (1) Each scheme i.e Canals, Tubewells and tanks etc. are to be shown separately.

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****4801 Capital Outlay on Power  
Projects  
06 Rural Electrification***

- 799 Suspense
- 800 Other expenditure (1)

Note:

- (1) This minor head will record the Capital Expenditure on fixing of streetlight also.

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****4810 Capital Outlay on Non-  
Conventional sources of  
Energy***

- 101 Bio-energy
- 102 Solar

**MAJOR/SUB-MAJOR HEADS****5054 Capital Outlay on Roads  
and Bridges***03 State Highways**04 District & Other Roads***MINOR HEADS**

101 Bridges

337 Road Works

101 Bridges

337 Road Works

**MAJOR/SUB-MAJOR HEADS****5055 Capital Outlay on Road  
Transport****MINOR HEADS**

050 Lands and Buildings

102 Acquisition of Fleet

103 Workshop Facilities



***Debt***

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b><i>6003 Internal debt</i></b>	101 Market Loans (1)
	103 Loans from Life Insurance Corporation of India
	105 Loans from the National Bank for Agricultural and Rural Development
	107 Loans from the State Bank of India and other Banks
	109 Loans from other Institutions (2)
	800 Other Loans

Notes:

- (1) This minor head shall have three sub-heads namely:-
- (a) Market loans bearing interest
  - (b) Market loans not bearing interest
  - (c) Market Loans suspense

Each denomination of loan will appear as a distinct detailed head under the sub-head (a) above. The amounts representing unclaimed balance of old loans which have been notified for discharge and have ceased to bear interest from the due date of discharge will be transferred from the sub-head (a) above to the sub-head (b) and will appear under corresponding detailed heads under the later sub-head. These unclaimed balances are usually retained in Panchayat/Samiti/Parishad Accounts as debit for 20 years from the date of discharge of the loans, after which, the balances are transferred to Revenue by credit to the head "0515-Other Rural Development Programmes - 800 Other Receipts. Repayment of these amounts subsequently claimed likewise will be debited to the head "2515-Other Rural Development Programmes- 800 Other Expenditure".

- (2) Each institution from which loans are received will appear as a distinct sub-head under this minor head.

**MAJOR/SUB-MAJOR HEADS MINOR HEADS****6004 Loans and Advances from  
the Central/ State Government**

<i>01 Non-Plan Loans</i>	101	Loans to cover gap in resources
	102	Share of Small Savings Collections
	800	Other Loans
<i>02 Loans for Plan Schemes</i>	101	Block Loans
	321	Village and Small Industries

***Loans and Advances*****MAJOR/SUB-MAJOR HEADS****MINOR HEADS****6202 Loans for Education, Sports,  
Art and Culture**

<i>01 General Education</i>	201	Elementary Education
	202	Secondary Education
	203	University and Higher Education
<i>02 Technical Education</i>	103	Technical Schools
	104	Polytechnics
<i>03 Sports and Youth Services</i>	800	Other Loans
<i>04 Art and Culture</i>	102	Promotion of Arts and Culture
	105	Public Libraries

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS****6215 Loans for water Supply  
and Sanitation**

<i>01 Water Supply</i>	102	Rural Water Supply Programmes (1)
<i>02 Sewerage and Sanitation</i>	800	Other Loans

Note:

(1) Please see Note (1) below the major head 2215.

**MAJOR/SUB-MAJOR HEADS*****6216 Loans for Housing****03 Rural Housing***MAJOR/SUB-MAJOR HEADS*****6401 Loans for Crop Husbandry*****MINOR HEADS**

800 Other Loans

**MINOR HEADS**

104 Agricultural Farms

105 Manure and Fertilizers

107 Plant Protection

110 Scheme for small and marginal farmers and  
Agricultural labourers

195 Loans to Farming Co-operatives

**MAJOR/SUB-MAJOR HEADS*****6403 Loans for Animal  
Husbandry*****MINOR HEADS**

102 Cattle and Buffalo Development

103 Poultry Development

104 Sheep and wool Development

105 Piggery Development

195 Loans to animal husbandry co-operatives

**MAJOR/SUB-MAJOR HEADS*****6404 Loans for Dairy Development*****MINOR HEADS**102 Dairy Development Projects (Each milk  
supply scheme will be a minor head)**MAJOR/SUB-MAJOR HEADS*****6515 Loans for other Rural****Development Programmes***MINOR HEADS**

101 Panchayati Raj

102 Community Development

103 Rural Works Programmes

800 Other Loans

**MAJOR/SUB-MAJOR HEADS*****6851 Loans for Village and Small Industries*****MINOR HEADS**

- 102 Small Scale Industries
- 103 Handloom Industries
- 104 Handicraft Industries
- 105 Khadi and Village Industries
- 106 Coir Industries
- 107 Sericulture Industries
- 108 Power loom Industries
- 109 Composite Village and Small Industries  
Co-operatives
- 200 Other Village Industries

**MAJOR/SUB-MAJOR HEADS*****7610 Loans to Panchayat employees etc.*****MINOR HEADS**

- 201 House Building Advances
- 202 Advances for purchase of Motor conveyances
- 203 Advances for purchase of other conveyances
- 204 Advances for purchase of computers
- 800 Other Advances

**Part II**  
***Provident Funds etc.***

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b><i>8009 Provident Fund</i></b>	
<i>01 Civil</i>	101 General Provident Funds
	102 Contributory Provident Fund
<i>60 Other Provident Funds</i>	101 Workmen's Contributory Provident Fund
	102 Contributory Provident Pension Fund
<b>MAJOR/SUB-MAJOR HEADS</b>	
<b><i>8011 Insurance and Pension Funds</i></b>	
	107 Employees' Group Insurance Scheme (1)

Note:

- (1) This minor head will have two sub-heads viz:-
- (a) Insurance Fund
  - (b) Savings Fund

***Deposits and Advances***

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b><i>8443 Civil Deposits</i></b>	
	103 Security Deposits (1)
	106 Personal Deposits (2)
	108 Public Works Deposits
	109 Forest Deposits
	121 Deposits in connection with Elections
	123 Deposits of Educational Institutions
	124 Unclaimed Deposits in the G.P. Fund (3)
	126 Unclaimed deposits in other Provident Funds (3)
	800 Other Deposits

## Notes:

- (1) These will include earnest money deposits made by intending successful tenderers of the Panchyat/Samiti/Parishad.
- (2) 'Personal Deposits' are deposits of which a banking account only is kept.
- (3) The sums lying at the credit of the subscribers in these Provident Funds, of which payments have not been taken within the prescribed period after they become payable under the Provident Fund rules should be transferred to these heads at the end of each year, and dealt with under the ordinary rules relating to deposits, namely that action shall be taken to lapse all deposits to Panchayats. The amount should by transfer be credited to the head of account "0515 Other Rural Development Programmes -800 Other Receipts" after keeping a note in the register of deposits against the relevant items.

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b><i>8448 Deposits of Local Funds</i></b>	
	102 Municipal Funds
	109 Panchayat Bodies Funds (1)
	110 Education Funds
	111 Medical and Charitable Funds

112 Port and Marine Funds

120 Other Funds (2)

Notes:

- (1) Includes funds such as “Panchayat Samiti Funds”, “village Panchayat Funds”. “Zilla Parishad Funds” etc. which may be exhibited under distinct sub-heads.
- (2) Includes all other miscellaneous funds such as “Town and Bazaar Funds” which may be shown under distinct sub-heads.

**MAJOR/SUB-MAJOR HEADS****MINOR HEADS****8550 Civil Advances**

101 Forest Advances

102 Revenue Advances (1)

103 Other Departmental Advances (2)

Notes:

- (1) Will be divided under two sub-heads with details as follows:-

## Sub Heads

## Detailed Heads

Advance for Survey operations

Advances for boundary pillars

Revenue Survey Advances

Talukdari settlement advances

Cost of survey marks

Cost of boundary marks recoverable from land holders

Cost of boundary marks pending completion of survey operation

Excise Advances

Abkari Advances

- (2) Separate sub-heads may be opened for each type of advance granted for departmental purposes.

*Miscellaneous***MAJOR/SUB-MAJOR HEADS****MINOR HEADS*****8680 Miscellaneous Panchayat  
Account***102 Write off from heads of Account  
closing to balance (1)

Note:

- (1) This minor head is intended to accommodate "Writes off from heads of account closing to balance" sanctioned by the authorities competent to do so in connection with book keeping errors or other cases.



***Remittances*****MAJOR/SUB-MAJOR HEADS**

***8782 Cash Remittance between  
Zila Parishad and Panchayat  
Samities/Village Panchayat***

**MINOR HEADS**

102 Public Remittances between Zila Parishad  
and Panchayat Samities/Village Panchayat

**Annexure -1**  
**List of Object heads**

Sr No.	Description	Code	Description/Definitions
1.	Salaries	01	Salaries will include pay and allowances in all loans, forms of personnel. This object classification will also be utilised for recording expenditure on sumptuary allowance.
2.	Wages	02	Wages will include wages of labourers and of staff paid out of contingencies.
3.	Overtime allowance	03	
4.	Pensionary Charges	04	Pensionary charges will include contributions to service funds and contributory provident funds in addition to payments of pensions and gratuity in all forms. This will, however, not include social security expenditure such as old age pension.
5.	Honoraria	06	Will include honoraria, payable to Chairman, Vice-Chairman, Councilors,, Members, Panchayat Secretary
6.	Domestic travel expenses	11	Domestic travel expenses will cover all expenses on account of travel on duty in India including conveyance and fixed travelling allowance but excluding leave travel concessions which would be part of salaries. This will also include TA/DA to non-official members on account of travel in India.
7.	Foreign travel expenses	12	Foreign travel expenses will cover all expenses on account of travel on duty outside India. This will also include expenditure on TA/DA to non-official members going on tour abroad.
8.	Office expenses	13	Office expenses will include all contingent expenses for running an office such as furniture, postage, purchase and maintenance of office machines and equipment, liveries, hot and cold weather charges (excluding wages of staff paid from contingencies) telephones, electricity and water charges, stationery, printing of forms, purchase and maintenance of cars and other vehicles for office use as distinct from vehicles for functional purposes like ambulance vans etc. This will also include POL expenses on vehicles for office use.
9.	Rents, rates taxes	14	Will include payment of rent for hired buildings, municipal rates and taxes etc. It will also include lease charges for land.
10.	Audit fee	15	
11.	Publications	16	Will include expenditure on printing of codes, manuals and other documents whether priced or unpriced but will exclude expenditure on printing of publicity material. This will also include discount to agents on sale of publications etc.

12.	Other Administrative Expenses	20	Will include expenditure on canteen hospitality/entertainment expenses, gifts and expenditure on conducted tours, expenditure on conferences/seminar/workshops etc. and expenditure on other training programmes.
13.	Supplies and materials	21	Will include expenditure on materials and supplies, stores and equipment etc.
14.	POL	24	POL will include expenditure on POL for purposes other than those mentioned in Sl. No.8
15.	Advertising and Publicity	26	Advertising and publicity will include commission to agents for sale and printing of publicity material. This would also include expenditure on exhibitions, fairs.
16.	Minor Works	27	Will also record expenditure on repairs and maintenance of works, machinery and equipment.
17.	Professional services	28	Professional services will include charges for legal services, consultancy fees, fees to staff artists, fee for preparation of annual accounts, remuneration to the examiners, invigilators, etc. for conducting examination and all types of remuneration.
18.	Other contractual services	30	Other contractual services will include expenditure on service or commitment charges and notional value of gifts received etc.
19.	Grants- in-aid	31	
20.	Contributions	32	This will also include expenditure on membership of International bodies.
21.	Subsidies	33	
22.	Scholarships/ Stipend	34	
23.	Suspense	43	
24.	Interest	45	Interest will include interest on capital and discount on loans.
25.	Share of taxes/duties	46	
26.	Other Charges	50	Other charges will include payment out of discretionary grants, other discounts, customs duty compensations, awards and prizes, etc. Any other expenditure which cannot be classified under any of these specified object heads will be debited to this head.
27.	Motor vehicles	51	Motor vehicles include purchase and maintenance of transport vehicles used for functional activities (i.e. ambulance, vans) which are distinct from those used for running an office.

28.	Machinery and Equipment	52	Machinery and equipment will include machinery equipment, apparatus etc. other than those required for the running of an office and special tools and plants, acquired for specific works.
29.	Major Works	53	Major works will be classified with reference to financial limits as per classification of major works. This will also include cost of acquisition of land and structure.
30.	Investments	54	
31.	Loans and Advances	55	Loans and advances will include all loans and advances granted to other Governments, Public Sector Enterprises, undertakings and other Government bodies etc. but will exclude repayments of borrowings.
32.	Repayment of borrowings	56	
33.	Other Capital expenditure	60	
34.	Depreciation	61	
35.	Reserves	62	
36.	Write off/losses	64	Write off/losses will include write off of irrecoverable loans: losses will include trading losses.
37.	Deduct recoveries	70	

**ANDHRA PRADESH**  
**Panchayat Raj Institutions: Accounting and Budget Formats**  
**List of common Object Heads:**

CODE	DESCRIPTION	DETAILS	CODE	DESCRIPTION	DETAILS
1	2	3	1	2	3
1	Salaries	Salaries will include pay and allowances	26	Advertising and Publicity	
2	Wages		27	Minor Works – repairs and maintenance	
3	Over time allowance		28	Professional Services	
4	Pensionary Charges		29		
5			30	Other Contractual Services	
6	Honoraria		31	Grants-in-Aid	
7			32	Contributions	
8			33	Subsidies	
9			34	Scholarships and Stipends	
10			35	Youth Camps	
11	Domestic Travel Expenses		36	Youth Hostels	
12	Foreign Travel Expenses		37	Crafts Centres	
13	Office Expenses and contingencies		38	NCC	
14	Rents		39	National Malaria Eradication Programme/TBC/National Aids Control Programme etc.	
15	Audit fee		40	Camps	
16	Publications		41	Immunization	
17	Mid Day Meal programme		42		
18	Vocational Education		43	Suspense	
19	Current Consumption Charges		44	GPF booster payments	
20	Other Administrative Expenses		45	Interest	
21	Supplies and materials		46	Share of taxes and duties	
22	Construction works		47	Livestock	This sub head includes Cattle shows, Cattle breeding, control of animal diseases, etc.
23			48		
24	POL		49		
25			50	Other Charges	

CODE	DESCRIPTION	DETAILS	CODE	DESCRIPTION	DETAILS
1	2	3	1	2	3
51	Motor Vehicles		76	Fees	
52	Machinery and Equipment		77	Auctions/leases	
53	Major Works		78	Receipts	
54	Investments		79		
55	Loans and Advances		80	Insurance Fund	
56	Repayment of borrowings		81	Savings Fund	
57	Public Distribution System/Fair Price Shops		82	Security Deposits from sub ordinates	
58	Cooperative Societies		83	Schemes including Bio Gas Plants	
59			84	Construction of Solar Energy Projects	
60	Other Capital Expenditure		85	Improve Chullahs	
61	Depreciation		86	Income Tax	
62	Reserves		87	Sales Tax	
63			88	Seinorage Charges	
64	Write off/losses		89	Earnest Money Deposit made by intending tenderers	
65	Other Industries		90	Deposits of Earnest Money by successful tenderers (EMD)	
66	Purchase and distribution of seeds, Fertilizers, Manure, Pesticides, etc.		91	Further Security Depsoit (FSD)	
67			92		
68			93	Plantation on Road Side	
69	Village Fisheries		94	Development of waste lands	
70	Deduct Recoveries		95	Development of grazing lands	
71	Taxes		96	Agricultural farms and orchards	
72	Tolls/Octroi		97		
73			98		
74	Registration		99		
75	Fines/Penalties		100		

**Eleventh Finance Commission Recommendations on  
Accounts and Audit of Panchayati Raj Institutions  
(Referred to at para 8.19 of the Report)**

The Commission had made the following recommendations, which were accepted by the Government of India.

- (a) States should review the existing accounting heads under which funds are being transferred to the local bodies. For each such major head/sub-major head, six minor heads should be created – three for the PRIs and another three for the Urban Local Bodies (ULBs) – so that a clear picture of transfers to each category of local bodies is readily available. In addition, specific demand heads should be created in the State Budgets for the rural and the Urban Local Bodies respectively, wherein transfer to these bodies under various detailed heads of account are enlisted. This may be done in consultation with the Comptroller and Auditor General of India (C&AG) and the Controller General of Accounts (CGA), to ensure uniformity among the States.
- (b) The C&AG should be entrusted with the responsibility of exercising control and supervision over the proper maintenance of accounts and their audit for all the supervision over the proper maintenance of accounts and their audit for all the tiers/levels of Panchayats and Urban Local Bodies.
- (c) The Director, Local Fund Audit or any other agency made responsible for the audit of accounts of the local bodies should

work under the technical and administrative supervision of C&AG in the same manner as the Chief Electoral Office of the States operate under the control and supervision of the Central Election Commission. In no case should the Director for Panchayats or for Urban Local Bodies be entrusted with this work. This prescribed authority entrusted with the audit and accounts should not have any functional responsibility in regard to the local bodies, so as to ensure his independence and accountability.

- (d) The C&AG should prescribe the format for the preparation of budgets and for keeping of accounts for the local bodies. Such formats should be amenable to computerisation in a networked environment.
- (e) Local bodies particularly the village level Panchayats and in some cases the intermediate level Panchayats, that do not have trained accounts staff, may contract out the upkeep of accounts to outside agencies/persons. For this purpose:
  - (i) The C&AG may lay down the qualifications and experience of the agency/person who could be contracted for the work of maintenance of accounts. The Director, Local Fund Audit or his equivalent authority may do the registration of such agency/person.
  - (ii) A group of local bodies may be entrusted to an agency/person for upkeep of accounts on payment of



remuneration as may be fixed by the C&AG in consultation with the State Government.

- (iii) The Director, Local Fund Audit or his equivalent authority, under the direction of the C&AG, may do the supervision over the quality of work of such agency/person.
- (iv) Non-compliance or poor performance should lead to deregistration of the agency/person entrusted with such task.
- (f) Audit of accounts of the local bodies be entrusted to the C&AG who may get it done through his own staff or by engaging outside agencies on payment of remuneration fixed by him. An amount of half-a-per cent of the total expenditure incurred by the local bodies should be placed with the C&AG for this purpose.

The report of the C&AG relating to audit of accounts of the Panchayats and the Municipalities should be placed before a Committee of the State Legislature constituted on the same lines as the Public Accounts Committee.

**Recommendations  
of Eleventh Finance  
Commission on  
Accounts and Audit  
of Panchayati Raj  
Institutions.**

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**Minor Heads opened  
(Expenditure – Revenue  
Account).**

**1. Assistance to Municipal Corporation.**

**2. Assistance to Municipality/  
Municipal Councils.**

**3. Assistance to Nagar Panchcyats/  
Notified Areas Committees or equivalent thereof.**

**4. Assistance to Zilla Parishads/  
District Level Panchayats.**

**5. Assistance to Block Panchayats/  
Intermediate Level Panchcyats.**

**6. Assistance to Gram Panchayats.**

**Corresponding Minor Heads under Loans & Advances.**