

Ministry of Finance
Department of Expenditure
Office of Controller General of Accounts
Mahalekha Niyantrak Bhawan
Block-E, GPO Complex, INA
New Delhi-110023

Email: dama-cga@nic.in

Dated: 08/10/2026

OFFICE MEMORANDUM

Subject: Allotment of New Account Codes for the Financial Year 2027-28.

I am directed to invite your attention to the Budget Circular 2027-28, which states that the budget documents will be generated using the Detailed Demands for Grants (DDGs) prepared by the respective Ministries /Departments on the UBIS.

2. The 'Financial Year 2027-28' tab has been activated in the **e-Lekha** for applying online requests for New Heads of Account. To facilitate the incorporation of new Schemes/Budget lines, all Ministries/Departments are requested to approach the DAMA Section of this office to obtain the New Account Codes. Account Code Directory of the PFMS will be shared with the UBIS to prepare DDGs.

3. It is important to ensure that the classification, namely, Major Head, Minor Head, etc. is as per the heads of account prescribed in the LMMHA and also description of heads of account should be in proper case. The steps to change nomenclature of head of accounts were circulated vide O/o CGA OM No. G-25018/ CGA-AA/Integration/PFMS/2024-25/3343 dated 11.04.2025 (copy enclosed).

4. **All Ministries / Departments are requested to submit online requests for next financial year in the tab "Financial Year 2027-28" only** and in advance to allow sufficient time for proper examination and allotment of appropriate account codes.

5. This issues with the approval of Competent Authority.

(Dr. Madhu Sharma)

Sr. Dy. Controller General of Accounts (A&FR)

To

1. All Pr.CCAs/CCAs/Sr.CAs/CAs (I/c)
2. Non Civil Ministries & Departments
3. All UTs (without Legislature)
4. Joint CGA (GIFMIS), O/o CGA for information.
5. Sr. AO (GIFMIS) with the request to upload the OM on CGA website.

No.G-25018/CGA-AA/Integration/PFMS/2024-25/ 3343

Government of India
Ministry of Finance
Department of Expenditure
Controller General of Accounts
Mahalekha Niyantrak Bhawan
GPO Complex, INA Colony, New Delhi-110023

Dated: 11-04-2025

OFFICE MEMORANDUM

Subject: Change of nomenclature in Functional Head Master– reg

During the scrutiny of Detailed Demand for Grants for the F.Y. 2024-2025, it is observed that under many DDGs, nomenclatures for account heads are depicted in capital letters. As per Para 15.1 of Budget Circular 2024-2025 of Department of Economic Affairs, *'while preparing the DDG it is important to ensure that the classification, namely Major Head, Minor Head etc. is as per the heads of account prescribed in the heads of account prescribed in the List of Major and Minor Head of Accounts'.*

The issue is faced particularly in grants where the DDGs have been printed through UBIS data. The matter has been taken up with GIFMIS(o/o CGA) and it has been informed that descriptions under Function Head Master has been updated from capital to proper case and now PrAO users have to perform following tasks:-

- (i) Check the description with the List of Major and Minor Head (LMMH) and initiate necessary changes from the Account Code Editing Functionality available at AAO user of PrAO.
- (ii) PrAOs needs to contact DAMA Section, O/o CGA for initiating changes related to Major Head, sub-Major Head and Minor Head.
- (iii) Changes related to sub Head and Detailed Head, AAO user of PrAO initiate the changes and forward it to PrAO for onward transmission to DAMA Section, O/o CGA.
- (iv) Changes will be updated in the Function Head Master once it will be approved by DAMA Section, O/o CGA.

It is requested that necessary corrigendum to DDG in respect of your grants may be issued after performing the above mentioned tasks. A comprehensive user guide is available on the CGA website www.cga.nic.in and a copy of the same is attached herewith for ready reference.


Narender Singh)

Dy. Controller General of Accounts

Copy to:

All CCAs/CAs/Head of Deptt. of other account submitting units

P-31002(01)/1/2023-DAMA-CGA/E-13065/41
O/o Controller General of Accounts
Ministry of Finance, Department, Department of Expenditure
(Data Analytics & Monthly Accounts Section)
Mahalekha Niyantak Bhawan
New Delhi

Dated:- 8th May, 2024

OFFICE MEMORANDUM

Subject:- User guide for the users in the Principal Accounts Office to change the nomenclature of Accounting Heads -reg

Reference is invited to changes required in accounting head nomenclature. Presently, no such facility was not available with Principal Accounts office of Ministries/Departments. Now, editing functionality for the change in nomenclature of Accounting Heads as per the Detailed Demand for Grants is developed and placed on the live server of PFMS under the Account Code Editing Module. The functionality works for O/o CGA as well as the Principal Accounts Office.

2. DAMA Section, O/o CGA can initiate changes upto Minor Head Level and for heads below minor heads of the accounting heads Principal Accounts Office needs to initiate the changes which will be approved by the DAMA Section after due verification.
3. A user guide for Principal Accounts Offices to change the nomenclature/description of Accounting Heads is enclosed.
4. All Ministries/Departments/Non Civil Ministries/UTs(without legislature) are requested to use this new editing functionality for change of nomenclature/description of Accounting Heads. For query and discrepancy, if observed, the GIFMIS Section may be contacted under intimation to DAMA section ,so that corrective measures can be taken expeditiously. GIFMIS Section may be contacted for any training on this module, if required.
5. This issues with the approval of Addl. CGA (A&FR).

Encl: As above


(Narender Singh)

Asstt. Controller General of Accounts

To

All Principal Chief Controllers of Accounts/Chief Controllers of Accounts/Controllers of Accounts(with independent charge)/ Non Civil Ministries /UTs (without legislature)

Copy for information to:-

1. PPS to CGA
2. PS to Addl.CGA (A&FR/PFMS Division)
3. Jt.CGA (GIFMIS)/ Jt. CGA (A&FR)
4. Sr.AO (GIFMIS), O/o CGA for uploading on the website of CGA

Manual
for the users in Pr. Accounts Office

**To change the Nomenclature/
Description of the Account Head**

A new interface has been developed on PFMS for initiating changes in function head description if there is any difference in the description/ nomenclature available in PFMS vis-à-vis Detailed Demands for Grant or corrigendum approved by the competent authority. This works at two levels;

- i) at DAMA Level (from Major Head to Minor Head level) – the request for change will be initiated and approved by DAMA Section users, and

- ii) at Principal Accounts Office Level (from Sub-Head and Detailed Head), the request for change will be initiated from AAO level of Principal Accounts Office and approved by the Pr. Accounts Officer level. After approval from Principal Accounts Officer level, the request will be then available at DAMA Section, O/o CGA for final approval in consultation with Appropriation Accounts Section, O/o CGA.

To Edit Account Head Description

- (i) Request to change (description) in Major Head, Sub Major Head and Minor Head would be initiated by users of DAMA Section.
- (ii) Request to change (description) in Sub Head and Detailed Head would be initiated by users of Pr. Accounts Office.

Editing (description) in Major Head, Sub Major Head and Minor Head

- (i) DAMA1 user will initiate the request and forward/ submit the same to DAMA2 user with remarks.
- (ii) Two fields will be available to the users (i) "Existing Description" (in Non-editable form) and (ii) "Proposed Description" which is a free text field where user needs to enter correct description in Proper form (All Capital should be avoided).
- (iii) DAMA1 user also upload a document (.pdf) in support of change in description.
- (iv) DAMA2 user would view the request received from DAMA1 user and redirect to DAMA1 user in case of any discrepancy with remarks or approve the same with remarks.
- (v) DAMA2 user may also download the document uploaded by the DAMA1 user.

- (vi) If, the DAMA2 user redirect the request to DAMA1 user in case of any discrepancy with remarks, then the DAMA1 user have to correct the details and resubmit the same to the DAMA2 user.
- (vii) DAMA1 user may also Delete/Cancel the request.
- (viii) When the DAMA2 user approves the request, "Proposed Description" would become the part of the Master.

Editing (description) in Sub Head and Detailed Head

- (i) AAO user will initiate the request and forward / submit the same to PrAO user (with remarks) for approval.
- (ii) AAO user would also upload a document (.pdf) in support of change in description.
- (iii) Pr.AO user would view the request received from AAO user and redirect to AAO user in case of any discrepancy with remarks / forward the same (with remarks) to DAMA Section (DAMA1 user), O/o CGA for approval.
- (iv) Pr. AO user may also download the document, uploaded by the AAO user.
- (v) DAMA1 user would view the request received from Pr.AO user and redirect the request to Pr.AO user in case of any discrepancy with

remarks / submit the same to DAMA2 user (with remarks) for approval. DAMA 2 user may also redirect the request to Pr. AO user. Option for redirection will be available to both DAMA users.

- (vi) Pr. AO user will redirect the request (redirected by DAMA user) to AAO user for further correction. AAO user have to correct the details and resubmit the same to the Pr.AO user.
- (vii) AAO user may also Delete/Cancel the request.
- (viii) So far as uploading of document is concerned, document uploaded in the first instance will becomes the part of Function Head Master and in case of redirection, if the redirection was caused due to wrong data entry, then the uploaded document(s) will be treated as final

document and there is no need to re-submit the same after rectification.

- (ix) When the DAMA2 user approves the request, "Proposed Description" would become the part of the Master.

Account head having "00" in Sub Major Head" or "Detailed Head"

- (i) If, any account head containing "00" in "Sub Major Head" or "Detailed Head" then the system should update the "Sub Major Head" or "Detailed Head" with the description/ nomenclature of the previous level i.e., "Major Head" / "Sub-Head", as updated by the user.

(A) Pr. Accounts Office

1. User – PrAOAAO

(a) Edit Account Head

- (i) To edit/ change the description, user has to select the menu (Accounting Code Editing→Edit Account Head)

Account Code Editing	▷	Edit Account Head
		Manage Account Head

- (ii) When the user clicks on "Edit Account Head", below page appears.

Ministry of Accounts, Ministry of Finance (formerly CPMS)		User Type: PrAOAAO Financial Year: 2024-2025
Edit Account Code Directory		
Search Account Head		
Type : ☒ Sub Head ☐ Detail Head		
Controller Name : 002 - WATER RESOURCES		
Grant No : --Select--		
Account Head :		Validate Details

- (iii) User may select the option "Sub Head" or "Detailed Head" as the case may be. By default, Option "Sub Head" is auto selected.
- (iv) User has to select the Grant Number and Enter the Account Head
- (v) Here, user wants to change/ update the nomenclature/ description of the "Sub-Head:27018000401-NATIONAL INSTITUTE OF HYDROLOGY"

Report of Final Budget Estimate										
Controller:	002 - WATER RESOURCES									
Grant:	062 - Department of Water Resources, River Development and Ganga Rejuvenation									
Financial Year :	2024-2025	Figures In:	Actuals							
Grant Name & Number	Description	Function Head	Budget Estimate Original	S1	S2	S3	Supplementary Total[S1+S2+S3]	Reappropriation Amount	Surrender Amount	Final Estimate
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]=[5]+[6]+[7]	[9]	[10]	[11]=[4]+[8]+[9]-[10]
	RESEARCH	270180004								
	NATIONAL INSTITUTE OF HYDROLOGY	27018000401								
	HEADQUARTERS	2701800040101								

- (vi) User selects the "Grant No. 062", entered the "Account Head 27018000401" and clicks on "Validate Details". Below page appears wherein system populate the "Existing Nomenclature" of the given "Account Head".

Ministry of Accounts, Ministry of Finance (formerly CPSMS)		User Type: PrAOAAO Financial Year: 2024-2025	
Edit Account Code Directory			
Search Account Head			
Type : ☒ Sub Head ☐ Detail Head			
Controller Name : 002 - WATER RESOURCES			
Grant No : 062 - Department of Water Resources, River De ▾			
Account Head :		27018000401	Validate Details
Existing Nomenclature :		NATIONAL INSTITUTE OF HYDROLOGY	
		Edit	

- (vii) In the above screen, user may check that the "Existing Nomenclature" is as per the "Detailed Demand for Grants" of the Ministry/ Department or not.
- (viii) If, the user wants to "Edit" the nomenclature, he/she has to click on "Edit" button. When the user clicks on "Edit" button system prompts the below message "Are you sure you want to Edit the Head"

Type : ☒ Sub Head ☐ Detail Head

Controller Name : 002 - WATER RESOURCES

G

Account

Existing Nomenclature

Are you sure you want to Edit Head ?

OK Cancel

- (ix) User clicks on "OK" current page expands with following details grouped under "Edit Account Head Details"
- (a) **Account Head** – Entered Account Head (in disabled mode)
 - (b) **Existing Nomenclature** – System populates the Existing Nomenclature (in disabled mode)
 - (c) **Proposed Nomenclature** – User has to enter correct/ updated nomenclature as per the Detailed Demand for Grants.
 - (d) **Upload Document** – User has to upload a supportive document wrt to change of nomenclature. This field is optional.

Edit Account Code Directory

Search Account Head

Type : ☒ Sub Head ☐ Detail Head
Controller Name : 002 - WATER RESOURCES
Grant No : 062 - Department of Water Resources, River
Account Head : 27018000401
Existing Nomenclature : NATIONAL INSTITUTE OF HYDROLOGY

Edit Account Head Details

Account Head : 27018000401
Existing Nomenclature : NATIONAL INSTITUTE OF HYDROLOGY
Proposed Nomenclature :

Upload Document

- (x) User entered the "Proposed Nomenclature as National Institute of Hydrology" and browse the document "Account Head Description Editing.pdf". At present uploading of document is optional.

Edit Account Code Directory

Search Account Head

Type : ☒ Sub Head ☐ Detail Head

Controller Name : 002 - WATER RESOURCES

Grant No : 062 - Department of Water Resources, Rhee ▼

Account Head : 27018000401 Validate Details

Existing Nomenclature : NATIONAL INSTITUTE OF HYDROLOGY Edit

Edit Account Head Details

Account Head 27018000401

Existing Nomenclature NATIONAL INSTITUTE OF HYDROLOGY

Proposed Nomenclature National Institute of Hydrology

Browse... Account Head Description Editing.pdf

Upload Document

Upload

Submit Reset

- (xi) After selecting the document, user has to upload the document. User clicks on "Upload" button. When the document uploaded, "Upload" button gets hidden and an option "Remove" appears. To enable the user to remove the document, if, required.

Edit Account Code Directory

Search Account Head

Type : ☒ Sub Head ☐ Detail Head

Controller Name : 002 - WATER RESOURCES

Grant No : 062 - Department of Water Resources, River &

Account Head : 27018000401 **Validate Details**

Existing Nomenclature : NATIONAL INSTITUTE OF HYDROLOGY **Edit**

Edit Account Head Details

Account Head : 27018000401

Existing Nomenclature : NATIONAL INSTITUTE OF HYDROLOGY

Proposed Nomenclature : National Institute of Hydrology

Upload Document : Account Head Description Editing.pdf **Remove**

Submit **Reset**

(b) Submission to Pr.AO

- (i) User clicks on "Submit" button to forward the request to Pr.AO user. System prompts the message "Are you sure you want to Submit".

The screenshot displays a web application interface for submitting a request. The form includes the following fields and controls:

- Type:** Radio buttons for ☒ Sub Head and ☐ Detail Head.
- Controller Name:** 002 - WATER RESOURCES
- Grant No:** 062 - Department of Water Resources, River
- Account Head:** 27018000401, with a **Validate Details** button next to it.
- Existing Nomenclature:** NATIONAL INSTITUTE OF HYDROLOGY

A confirmation dialog box is overlaid on the form, featuring the URL training.pfms.gov.in and the text "Are you sure you want to Submit?". The dialog has **OK** and **Cancel** buttons.

At the bottom left of the form, there is a tab labeled "Details" and a label "Account Head" followed by the value "27018000401".

- (ii) Message "Request forwarded to Principal Accounts Officer successfully for 27018000401" appears on the screen. It indicates that the request of editing of "Sub-Head:27018000401" has been submitted to Pr. Accounts Officer for further necessary action.

Ministry of Accounts, Ministry of Finance (formerly CPMS)		User Type: PrAOAAO Financial Year: 2024-2025	
Edit Account Code Directory			
Request forwarded to Principal Accounts Officer successfully for 27018000401			
Search Account Head			
Type : ☒ Sub Head ☐ Detail Head			
Controller Name : 002 - WATER RESOURCES			
Grant No : 062 - Department of Water Resources, River			
Account Head : Validate Details			

(c)Manage Account Head

Account Code Editing	▶ Edit Account Head
	Manage Account Head

- (i) User may check the status of the request in the below page by following the path "Account Code Editing→Manage Account Head". User may also "Search" the details by selecting
- Sub-Head or Detailed Head
 - Grant No.
 - Status
 - Sub Account Head

al of Accounts, Ministry of Finance

(Branch: CPSPM)

User Type: PrAOAAO
Financial Year: 2024-2025

05:17:33 PM

Login

English

Manage Account Head

Manage Account Head

Type :

☒ Sub Head ☐ Detail Head

Grant No :

--ALL--

Status :

--ALL--

Sub Account Head

Search Details

Sub Account Head

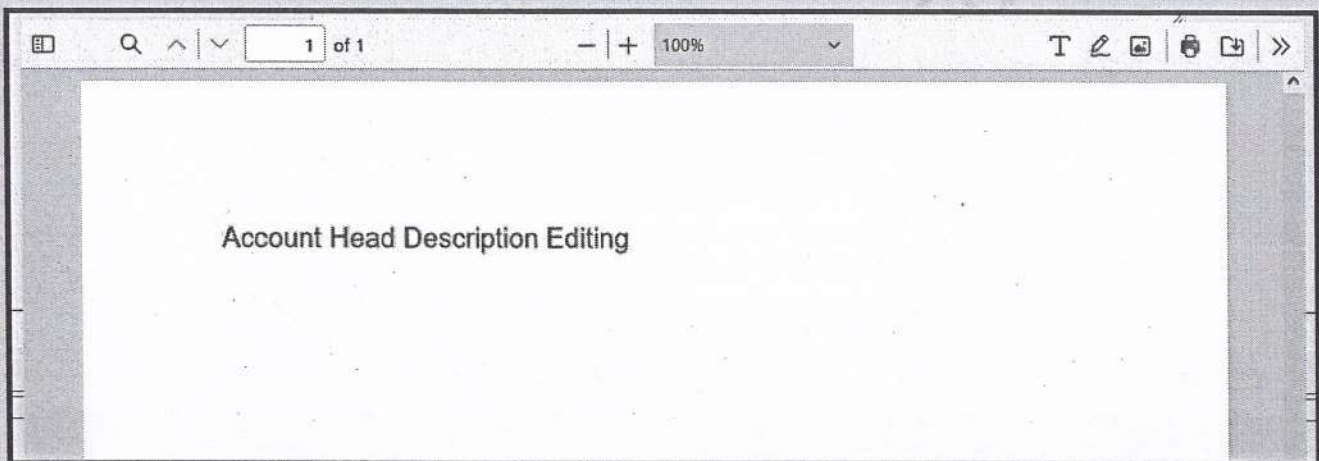
S.NO	Account Head Number	Controller Description	Status	Action
1	27018000401	002 WATER RESOURCES	ForwardToPrAO	Accept / Return / View

- (ii) User may also view the details of the submitted Account Head in the below page by clicking on hyperlink provided on "Accept/ Return/ View"

Ministry of Accounts, Ministry of Finance		(formerly CPSMS)		User Type: PrAOAAO Financial Year: 2024-2025	
Edit Account Code Directory					
Edit Account Head Details					
Grant No		062 - Department of Water Resources, River Development and Ganga Rejuvenation			
Account Head		27018000401			
Existing Nomenclature		NATIONAL INSTITUTE OF HYDROLOGY			
Proposed Nomenclature		National Institute of Hydrology			
Upload Document		Account Head Description Editing.pdf			
Back					

- (iii) User may also view the uploaded document by clicking on the hyperlink provided in the document name.

Upload Document Account Head Description Editing.pdf



2. User - PrAO

In PrAO user login "Manage Account Head" is grouped under "Menu-Accounting Editing"

Account Code Editing ▶ **Manage Account Head**

Manage Account Head

Manage Account Head

Type : ☒ Sub Head ☐ Detail Head

Grant No : --ALL--

Status : --ALL--

Sub Account Head

Search Details

Sub Account Head

S.NO	Account Head Number	Controller Description	Status	Action
1	27018000401	002 WATER RESOURCES	ForwardToPRAD	Accept / Return / View

(a) Acceptance of the Request

(i) User entered the Remarks and clicks on "Approve" button

Ministry of Accounts, Ministry of Finance (formerly CPMS)		User Type: PRAO Financial Year: 2024-2025	06:12:19 PM	Login Hi English
Edit Account Code Directory				
Edit Account Head Details				
Grant No	062 - Department of Water Resources, River Development and Ganga Rejuvenation			
Account Head	22018000401			
Existing Nomenclature	NATIONAL INSTITUTE OF HYDROLOGY			
Proposed Nomenclature	National Institute of Hydrology			
Remarks	Forwarded to <u>DAMA</u> Section, O/o <u>CSA</u> for Acceptance			
Upload Document	Account Head Description Editing.pdf			
Approve Return Back				

(ii) Message "Are you sure you want to Approve" appears.

The screenshot shows a software interface with a confirmation dialog box. The background interface includes the following text: "Grant No 062 - Department of Water Resources, River Development and Ganga Rejuvenation", "Account Head 27018000401", "Existing Nomenclature NATIONAL", "Proposed Nomenclature National", and "Forwarded to DAMA Section, O/o CGA for Acceptance". The dialog box, titled "training.pfms.gov.in", contains the text "Are you sure you want to Approve ?" and two buttons: "OK" and "Cancel".

(iii) User clicks on "OK". Message "Request forwarded to DAMA1 Successfully for 2708000401" appears

The screenshot shows the same software interface as before, but with a success message dialog box. The background interface text remains the same: "Grant No 062 - Department of Water Resources, River Development and Ganga Rejuvenation", "Account Head 27018000401", "Existing Nomenclature NATIONAL", "Proposed Nomenclature National", and "Forwarded to DAMA Section, O/o CGA for Acceptance". The dialog box, titled "training.pfms.gov.in", contains the text "REQUEST FORWARDED TO DAMA1 SUCCESSFULLY FOR 27018000401", a checkbox labeled "Don't allow training.pfms.gov.in to prompt you again" which is currently unchecked, and an "OK" button.

- (iv) User clicks on "OK". Message "Request forwarded to DAMA1 Successfully for 27018000401" that means the request has been forwarded to DAMA Section, for further action.

Ministry of Accounts, Ministry of Finance (Formerly CPSMS)		User Type: PRAO Financial Year: 2024-2025	06:13:51 PM	Login HI English
Edit Account Code Directory				
REQUEST FORWARDED TO DAMA1 SUCCESSFULLY FOR 27018000401				
Edit Account Head Details				
Grant No	062 - Department of Water Resources, River Development and Ganga Rejuvenation			
Account Head	27018000401			
Existing Nomenclature	NATIONAL INSTITUTE OF HYDROLOGY			
Proposed Nomenclature	National Institute of Hydrology			
Upload Document	Account Head Description Editing.pdf			
Back				

(v) Status is also changed to "ForwardToAccountClosingCreator"

General of Accounts, Ministry of Finance (formerly CPSSMS)	User Type: PRAO Financial Year: 2024-2025	06:16:20 PM	Login His English	
Manage Account Head				
Manage Account Head				
Type : ☒ Sub Head ☐ Detail Head				
Grant No : --ALL--				
Status : --ALL--				
Sub Account Head				
Search Details				
Sub Account Head				
S.NO	Account Head Number	Controller Description	Status	Action
1	27018000401	002 WATER RESOURCES	ForwardToAccountClosingCreator	Accept / Return / View

(vi) But the Description is yet to be updated. It will have updated after the approval of the DAMA Section.

MA19-FunctionHeadListing		
Function Head	27018000401	☐ All
		View Report
0 of 0		
FUNCTION HEAD LISTING		
PARENT	FUNCTIONHEAD	FUNCTION DESCRIPTION
270180004	27018000401	NATIONAL INSTITUTE OF HYDROLOGY
27018000401	2701800040100	NATIONAL INSTITUTE OF HYDROLOGY
27018000401	2701800040101	HEADQUARTERS
27018000401	2701800040102	HYDROLOGICAL PROJECT

(vii) DAMA Section, O/o CGA approved the request

Ministry of Accounts, Ministry of Finance (formerly CPMS)		User Type: AccountClosingApprover Financial Year: 2024-2025		07:03:58 PM		English	
Edit Account Code Directory							
REQUEST APPROVED SUCCESSFULLY FOR 27018000401							
Edit Account Head Details							
Grant No 062 - Department of Water Resources, River Development and Ganga Rejuvenation							
Account Head 27018000401							
Existing Nomenclature NATIONAL INSTITUTE OF HYDROLOGY							
Proposed Nomenclature National Institute of Hydrology							
Upload Document Account Head Description Editing.pdf							
Back							

(viii) Accordingly, Account Head description has also been changed in the "Report-Function Head Listing" under column "Function Description"

MA19-FunctionHeadListing		
Function Head	27018000401	☐ All
		View Report
1 of 1		
FUNCTION HEAD LISTING		
PARENT	FUNCTIONHEAD	FUNCTION DESCRIPTION
270180004	27018000401	National Institute of Hydrology
27018000401	2701800040100	National Institute of Hydrology
27018000401	2701800040101	HEADQUARTERS
27018000401	2701800040102	HYDROLOGICAL PROJECT
PFMS	Page No:1 / 1	28/04/24 19:06

Appendix-XLI: List of Demands for Grants, 2027-28

(See para 1.9)

Code No.	Demand No.	Name of Ministry/Department	Code No.	Demand No.	Name of Ministry/Department
1		Ministry of Agriculture and Farmers Welfare	18		Ministry of Environment, Forests and Climate Change
	1	Department of Agriculture and Farmers Welfare			
	2	Department of Agricultural Research and Education		28	Ministry of Environment, Forests & Climate Change
2		Department of Atomic Energy			
	3	Atomic Energy	19		Ministry of External Affairs
3		Ministry of Ayush		29	Ministry of External Affairs
	4	Ministry of Ayush	20		Ministry of Finance
4		Ministry of Chemicals and Fertilisers		30	Department of Economic Affairs
	5	Department of Chemicals and Petrochemicals		31	Department of Expenditure
	6	Department of Fertilisers		32	Department of Financial Services
	7	Department of Pharmaceuticals		33	Department of Public Enterprises
5		Ministry of Civil Aviation		34	Department of Investment and Public Asset Management (DIPAM)
	8	Ministry of Civil Aviation		35	Department of Revenue
6		Ministry of Coal		36	Direct Taxes
	9	Ministry of Coal		37	Indirect Taxes
7		Ministry of Commerce and Industry		38	Indian Audit and Accounts Department
	10	Department of Commerce		39	Interest Payments
	11	Department for Promotion of Industry and Internal Trade		40	Repayment of Debt
8		Ministry of Communications		41	Pensions
	12	Department of Posts		42	Transfers to States
	13	Department of Telecommunications	21		Ministry of Fisheries, Animal Husbandry and Dairying
9		Ministry of Consumer Affairs, Food and Public Distribution		43	Department of Fisheries
	14	Department of Consumer Affairs		44	Department of Animal Husbandry and Dairying
	15	Department of Food and Public Distribution	22		Ministry of Food Processing Industries
10		Ministry of Cooperation		45	Ministry of Food Processing Industries
	16	Ministry of Cooperation	23		Ministry of Health and Family Welfare
11		Ministry of Corporate Affairs		46	Department of Health and Family Welfare
	17	Ministry of Corporate Affairs		47	Department of Health Research
12		Ministry of Culture	24		Ministry of Heavy Industries
	18	Ministry of Culture		48	Ministry of Heavy Industries
13		Ministry of Defence	25		Ministry of Home Affairs
	19	Ministry of Defence (Civil)		49	Ministry of Home Affairs
	20	Defence Services (Revenue)		50	Cabinet
	21	Capital Outlay on Defence Services		51	Police
	22	Defence Pensions		52	Andaman and Nicobar Islands
14		Ministry of Development of North Eastern Region		53	Chandigarh
	23	Ministry of Development of North Eastern Region		54	Dadra and Nagar Haveli and Daman and Diu
15		Ministry of Earth Sciences		55	Ladakh
	24	Ministry of Earth Sciences		56	Lakshadweep
16		Ministry of Education		57	Transfers to Delhi
	25	Department of School Education & Literacy		58	Transfer to Jammu & Kashmir
	26	Department of Higher Education		59	Transfers to Puducherry
17		Ministry of Electronics and Information Technology	26		Ministry of Housing and Urban Affairs
	27	Ministry of Electronics and Information Technology		60	Department of Capital Development
				61	Department of Urban Development
			27		Ministry of Information and Broadcasting
				62	Ministry of Information and Broadcasting

Cont...

Code No.	Demand No.	Name of Ministry/Department	Code No.	Demand No.	Name of Ministry/Department
28	63	Ministry of Jal Shakti Department of Water Resources, River Development and Ganga Rejuvenation	43	86	Ministry of Railways Ministry of Railways
	64	Department of Drinking Water and Sanitation	44	87	Ministry of Road Transport and Highways Ministry of Road Transport and Highways
29	65	Ministry of Labour and Employment Ministry of Labour and Employment	45	88	Ministry of Rural Development Department of Rural Development
30	66	Ministry of Law and Justice Law and Justice		89	Department of Land Resources
	67	Election Commission	46	90	Ministry of Science and Technology Department of Science and Technology
	68	Supreme Court of India		91	Department of Biotechnology
31		Ministry of Micro, Small and Medium Enterprises		92	Department of Scientific and Industrial Research
	69	Ministry of Micro, Small and Medium Enterprises	47		Ministry of Skill Development and Entrepreneurship Ministry of Skill Development and Entrepreneurship
32	70	Ministry of Mines Ministry of Mines		93	
33	71	Ministry of Minority Affairs Ministry of Minority Affairs	48	94	Ministry of Social Justice & Empowerment Department of Social Justice & Empowerment
34	72	Ministry of New and Renewable Energy Ministry of New and Renewable Energy		95	Department of Empowerment of Persons with Disabilities
35	73	Ministry of Panchayati Raj Ministry of Panchayati Raj	49	96	Department of Space Department of Space
36	74	Ministry of Parliamentary Affairs Ministry of Parliamentary Affairs	50		Ministry of Statistics and Programme Implementation Ministry of Statistics and Programme Implementation
37	75	Ministry of Personnel, Public Grievances and Pensions Ministry of Personnel, Public Grievances and Pensions		97	
	76	Central Vigilance Commission	51	98	Ministry of Steel Ministry of Steel
38	77	Ministry of Petroleum and Natural Gas Ministry of Petroleum and Natural Gas	52	99	Ministry of Textiles Ministry of Textiles
39	78	Ministry of Planning Ministry of Planning	53	100	Ministry of Tourism Ministry of Tourism
40	79	Ministry of Ports, Shipping and Waterways Ministry of Ports, Shipping and Waterways	54	101	Ministry of Tribal Affairs Ministry of Tribal Affairs
41	80	Ministry of Power Ministry of Power	55	102	Ministry of Women and Child Development Ministry of Women and Child Development
42		The President, Parliament, Union Public Service Commission and the Secretariat of the Vice President	56	103	Ministry of Youth Affairs and Sports Ministry of Youth Affairs and Sports
	81	Staff, Household and Allowances of the President			
	82	Lok Sabha			
	83	Rajya Sabha			
	84	Secretariat of Vice President			
	85	Union Public Service Commission			