

Correction Slip No. 388 Dated: 20.02.2001

Page No.103 (English Edition)

Major Head: - 2020- Collection of Taxes on Income and expenditure

(a) Substitute the nomenclature of the minor head '108- Interest paid on delayed refunds of disputed tax' opened vide correction slip No. 53 dated 8-5-89 with the following: -

108- Interest on refunds (3)

(b) Insert the following note (3) thereunder;

(3) Interest for different categories of refund be shown at a detailed head level.

(This takes effect from 01.04.2000)
(Authority: - T-14018/3/99-Codes)

Correction Slip No. 389 Dated: 28.02.2001

Page No.1 (English Edition)

Major Head: - 0020- Corporation Tax

(i) Insert the following minor head below the minor head "800-Other Receipts":

901- Share of net proceeds assigned to States (7)

(ii) Insert the following Note (7) below Note (6) of this Major head ;

(7) This minor head will figure as a "minus-entry" in the Central accounts and as a "plus-entry" in the State accounts.

(Effective from 01.04.2000)
(Authority: - T-14018/3/99-Codes)

Correction Slip No. 390 Dated: 28.02.2001

Page No.5 (English Edition)

Major Head: - 0024 - Interest Tax

- (i) Insert the following minor head below the minor head “800-Other Receipts”:

901- Share of net proceeds assigned to States (4)

- (ii) Insert the following Note (4) below Note (3) of this Major head ;

(4) This minor head will figure as a “minus-entry” in the Central accounts and as a “plus-entry” in the State accounts.

(Effective from 01.04.2000)

(Authority: - T-14018/3/99-Codes)

Correction Slip No. 391 Dated: 28.02.2001

Page No.6 (English Edition)

Major Head: - 0028 – Other Taxes on Income and Expenditure

- (i) Insert the following minor head below the minor head “500 - Receipts awaiting Transfer to other Minor Heads”:

901- Share of net proceeds assigned to States (2)

- (ii) Insert the following Note (2) below Note (1) of this Major head ;

(2) This minor head will figure as a “minus-entry” in the Central accounts and as a “plus-entry” in the State accounts.

(Effective from 01.04.2000)

(Authority: - T-14018/3/99-Codes)

Correction Slip No. 392 Dated: 28.02.2001

Page No.10 (English Edition)

Major Head: - 0032 – Taxes on Wealth

- (i) Insert the following minor head below the minor head “800-Other Receipts’ under Sub-major Head ‘60- Other than Agricultural Land:

901- Share of net proceeds assigned to States (2)

- (ii) Insert the following Note (2) below Note (1) of this Major head ;

(2) This minor head will figure as a “minus-entry” in the Central accounts and as a “plus-entry” in the State accounts.

(Effective from 01.04.2000)

(Authority: - T-14018/3/99-Codes)

Correction Slip No. 393 Dated: 28.02.2001

Page No.13 (English Edition)

Major Head: - 0037 - Customs

- (i) Insert the following minor head below the minor head “800-Other Receipts’:

901- Share of net proceeds assigned to States (6)

- (ii) Insert the following Note (6) below Note (5) of this Major head ;

(6) This minor head will figure as a “minus-entry” in the Central accounts and as a “plus-entry” in the State accounts.

(Effective from 01.04.2000)

(Authority: - T-14018/3/99-Codes)

Correction Slip No. 394 Dated: 28.02.2001

Page No.14 (English Edition)

Major Head: - 0038 – Union Excise Duties

- (i) Insert the following minor head below the minor head “104-Special Excise Duties’ under Sub-major Head ‘01-Sharable Duties’:

901- Share of net proceeds assigned to States (8)

- (ii) Insert the following minor head below the minor head “102- Excise Duties on Generation of Power’ under Sub-major Head ‘02- Duties assigned to States

901- Share of net proceeds assigned to States (8)

- (iii) Insert the following Note (8) below Note (7) of this Major head ;
- (4) This minor head will figure as a “minus-entry” in the Central accounts and as a “plus-entry” in the State accounts.

(Effective from 01.04.2000)
(Authority: - T-14018/3/99-Codes)

Correction Slip No. 395 Dated: 28.02.2001

Page No.19 A (English Edition)

Major Head: - 0044 – Service Tax

(inserted vide C.S. 246 dated 04.07.1994)

- (i) Insert the following minor head :
- 901- Share of net proceeds assigned to States (2)**
- (ii) Insert the following Note (2) below Note (1) of this Major head ;
- (2) This minor head will figure as a “minus-entry” in the Central accounts and as a “plus-entry” in the State accounts.

(Effective from 01.04.2000)
(Authority: - T-14018/3/99-Codes)

Correction Slip No. 396 Dated: 28.02.2001

Page No.20 (English Edition)

Major Head : - 0045 – Other Taxes and Duties on Commodities and Services

- (i) Insert the following minor head below the minor head “800-Other Receipts’:

901- Share of net proceeds assigned to States (5)

- (iii) Insert the following Note (5) below Note (4) of this Major head ;

(5) This minor head will figure as a “minus-entry” in the Central accounts and as a “plus-entry” in the State accounts.

(Effective from 01.04.2000)
(Authority: - T-14018/3/99-Codes)

Correction Slip No. 397 Dated: 28.02.2001

Page No.230 (English Edition)

Major Head: - 3603-Payment of State’s share of Union Excise Duties

Delete the existing Major Head together with all the Minor Heads below this Major Head.

(Effective from 01.04.2000)
(Authority: - T-14018/3/99-Codes)

Correction Slip No. 398 Dated: 04.04.2001

Page No.132 (English Edition)

Major Head: - 2075- Miscellaneous General Services

- (i) Insert the following minor head below the minor head “111- repayments of Loans by State Governments written-off in terms of recommendations of the Tenth Finance Commission’ inserted vide Correction Slip No. 283 dated 25-07-1996 :-

112 – Loans to State Governments written-off in terms of recommendations of the Eleventh Finance Commission (3)

(ii) Insert the following Note (3) below this Major head :-

(3)(a) The following sub-heads will be opened under this Minor Head

(i) Fiscal Performance linked Debt Relief

(ii) Security Expenditure linked Debt Relief.

(3)(b) Name of the States would appear at detailed head level below the sub-head.

(Effective from 01.04.2000)

(Authority: - T-14018/3/99-Codes)

Correction Slip No. 399 Dated: 25.04.2001

Page No.94 (English Edition)

Major Head: - 1603- State's share of Union Excise Duties

Delete the existing Major Head together with all the Minor Heads below this Major Head.

(This takes effect from 01.04.2000)

(Authority: - T-14018/3/99-Codes)

Correction Slip No. 400 Dated: 10.05.2001

Page No.403 (English Edition)

Major Head: - 8121- General and Other Reserve Funds

Insert the following minor head below the existing minor head "117-Employees Welfare Fund (Andhra Pradesh State)":-

122- Calamity Relief Fund

(Effective from the year 2000-2001)

(Authority: - T-14018/29/2000-Codes)

Correction Slip No. 401 Dated: 21.05.2001

Page No.96 (English Edition)

Major Head: - 1606- Aid Material and Equipment (1)

Insert the following minor head below the existing minor head “248-Assistance from International Development Research Centre ’:-

249- Assistance from Department for International Development (DFID),U.K.

(Effective from the year 2000-2001)
(Authority: - T-14018/9/2000-Codes)

Correction Slip No. 402 Dated: 21.05.2001

Page No.233 (English Edition)

Major Head: - 3606- Aid Material and Equipment (1)

Insert the following minor head below the existing minor head “248-Assistance from International Development Research Centre ’:-

249- Assistance from Department for International Development (DFID),U.K.

(Effective from the year 2000-2001)
(Authority: - T-14018/9/2000-Codes)

Correction Slip No. 403 Dated: 16.07.2001

Page No.411 (English Edition)

Major Head: - 8235- General and other Reserve Funds

Insert the following minor head below the minor head "115-Telecom Regulatory Authority of India General Fund ' opened vide correction slip No.360 dated 25-2-99:-

116- Investor Education and Protection Fund

(Effective from 1-4-2001)
(Authority: - T-14018/14/99-Codes)

Correction Slip No. 404 Dated: 16.07.2001

Page No.33 (English Edition)

Major Head: - 0075- Miscellaneous General Services

- (i) Substitute the nomenclature of the minor head '104-Unpaid dividend of Companies' with the following :-

104- Unclaimed and Unpaid dividends,deposits and debentures etc. of Investors in Companies (2)

- (ii) Insert the following Note: (2) thereunder:

(2) This minor head will have the following sub-heads :-

- (a) Unpaid dividend
- (b) Unpaid application money received by companies for allotment of securities and due for refund
- (c) Unpaid Matured Deposits

- (d) Unpaid Matured Debentures
- (e) Interest accrued on the amounts referred to in sub-heads (a) to (d)

(iii) The existing Note: (1) may be substituted with the following:

This minor head will be divided into the following sub-heads:

- (a) Miscellaneous Receipts--- This sub-head will include the following receipts:-
 - (i) Unclaimed loans written off to revenue.
 - (ii) Adjustments of Write off of unclaimed securities of current loans.
 - (iii) Lapsed Wasika Pensions payable in lieu of interest on Oudh loans.
 - (iv) Sale Proceeds of toshakhana.
 - (v) Receipts from Bombay Land Scheme.
 - (vi) Contributions from State Governments for refugee relief.
 - (vii) Interest from banks on delayed remittances and excess/double reimbursement.
 - (viii) Forfeited amount under the scheme 11.55%, 8 year tenor Government Stock, 2002.
 - (ix) Other Miscellaneous Receipts
- (b) Investor's Education and Protection Fund--- Grants and donations received from State Governments, Companies and other Institutions will be credited to this sub-head

(This takes effect from 1-4-2001)
 (Authority: - T-14018/3/99-Codes)

Correction Slip No. 405 Dated: 02-08-2001

Page No.389 (English Edition)

Major Head: - 7810 – Inter State Settlement

Insert the following minor head below the existing minor head “121- Centre and Goa ’ opened vide correction slip No. 166 dated 27.03-1991:-

122 – Madhya pradesh and Chhattisgarh**123 – Utter Pradesh and Uttaranchal****124 – Bihar and Jharkhand**

[(Minor Head ‘122 – Madhya pradesh and Chhattisgarh’ is effective from 01.11.2000) (Minor Head ‘123 – Utter Pradesh and Uttaranchal’ is effective from 09.11.2000) (Minor Head ‘124 – Bihar and Jharkhand’ is effective from 15.11.2000)]

(Authority : - T-14018/13/2000-Codes)

Correction Slip No. 406 Dated: 06.08.2001

Page No.291(English Edition)

Major Head: - 5002 – Capital Outlay on Indian Railways-Commercial Lines

Substitute this Major Head with the following :-

**5002 – Capital Outlay on
Indian Railways-
Commercial Lines**

101	Manufacturing Suspense
102	Rolling Stock
103	Track Renewals
104	Bridge Works

- 105 Taking over of Line Wires from Department of Telecommunications
- 106 Electrification Projects
- 107 Other Electrical Works
- 108 Machinery And Plant
- 109 Workshops Including Production Units
- 110 Staff Quarters
- 111 Amenties For Staff
- 112 Passenger Amenties
- 113 Other Railways User's Amenties
- 114 Investment In Government Commercial Undertaking-Road Services
- 115 Signaling And Telecommunication Works
- 116 Other Specified Works
- 117 Computerisation
- 118 Railway Research
- 119 Metro Transport Project
- 120 New Lines (Construction)
- 121 Purchase Of New Lines
- 122 Restoration Of Dismantled Lines
- 123 Traffic Facilities-Yard Remodelling And Others
- 124 Road Safety Works-Conversion Of Unmanned Level Crossings
- 125 Road Safety Works-Conversion Of Level Crossings Into Road Over Bridges/Road Under Bridge
- 134 Gauge Conversion
- 135 Doubling
- 190 Investment In Government Commercial Undertaking-Other Public Sector Undertakings
- 700 Miscellaneous Advances
- 799 Stores Suspense
- 901 Deduct-Credit including Receipt on capital Account
- 902 Deduct-Amount met from Railway Depreciation Researve Fund
- 903 Deduct-Amount met from Railway Development Fund
- 905 Deduct-Amount met from Railway Pension Fund
- 906 Deduct-Amount transferred to major head '3004 – Open Line Works' (Revenue Works) from which the expenditure is met
- 907 Deduct-Amount met from Railway Capital Fund

(Effective from 1-4-2000)

(Authority: - T-14018/18/99-Codes)

Correction Slip No. 407 Dated: 06.08.2001

Page No.292 (English Edition)

Major Head: - 5003 – Capital Outlay on Indian Railways-Strategic Lines

- (i) Delete the existing minor head '904 – Deduct-Amount met from Railway Accident Compensation,Safety and Passengers Amenties Fund'
- (ii) Substitute the nomenclature of the existing minor heads '119-Transport Projects' , 901- Deduct-Receipt on Capital account' and '906-Transfer Amount to major head "3008- Open Line Works" Revenue Works) as Under :-

119 - Metro Transport Project**901 - Deduct-Credit including Receipt on capital Account****906 - Deduct-Amount transferred to major head '3004 – Open Line Works' (Revenue Works) from which the expenditure is met**

- (iii) Insert the following minor head below the existing minor head '906 - Deduct-Amount transferred to major head '3004 – Open Line Works' (Revenue Works) from which the expenditure is met :-

907 - Deduct-Amount met from Railway Capital Fund

(This takes effect from 1-4-2001)

(Authority: - T-14018/18/99-Codes)

Correction Slip No. 408 Dated: 08.08.2001

Page No.90 (English Edition)

Major Head: - 1453 – Foreign Trade and Export Promotion

- (i) The nomenclature of the minor head '201-Receipts from Kandla free Trade Zone' may be changed as under' :-

'201 - Receipts from kandla Special Economic Zone'

- (ii) The nomenclature of the minor head '202-Receipts from Santacruz Electronic Export Processing Zone' may be changed as under' :-

'202 - Receipts from Santacruz Special Economic Zone'

- (iii) The nomenclature of the minor head '206-Receipts from Cochin Export Processing Zone' inserted vide correction slip No. 270 dated 20.02.1996 may be changed as under' :-

'206 - Receipts from Cochin Special Economic Zone'

(Effective from 01/04/2001)

(Authority: - T-14018/4/2000-Codes)

Correction Slip No. 409 Dated: 08.08.2001

Page No.309 (English Edition)

Major Head: - 5453 –Capital Outlay on Foreign Trade and Export Promotion

- (i) The nomenclature of the sub-major head '01- Kandla free Trade Zone' may be changed as under' :-
'01 - Kandla Special Economic Zone'
- (ii) The nomenclature of the sub-major head '02- Santacruz' may be changed as under' :-
'02 - Santacruz Special Economic Zone'
- (iii) The nomenclature of the sub-major head '06- Cochin EPZ' may be changed as under' :-
'06 - Cochin Special Economic Zone'

(Effective from 01/04/2001)

(Authority: - T-14018/4/2000-Codes)

Correction Slip No. 410 Dated: 09.08.2001

Page No.154 (English Edition)

Major Head: - 2245 – Relief on account of Natural Calamities (1)

Insert the following new sub-major and minor heads thereunder after the sub-major head '05-Calamity Relief Fund' inserted vide correction slip No.152 dated 16.01.1991 :-

Sub-major Head : '06-Earth Quake'**Minor Heads**

- | | |
|-----|---|
| 101 | Gratuitous Relief (2) |
| 102 | Drinking Water Supply |
| 104 | Supply of Fodder |
| 105 | Veterinary Care |
| 106 | Repairs and restoration of damaged roads and bridges |
| 107 | Repairs and restoration of damaged Government office buildings |
| 108 | Repairs and restoration of damaged Government residential buildings |

- 109 Repairs and restoration of damaged water supply, drainage and sewerage works
- 110 Assistance for repairs and restoration of damaged water supply, drainage and sewerage works
- 111 Ex-gratia payments to bereaved families
- 112 Evacuation of population
- 113 Assistance for repairs/reconstruction of houses
- 114 Assistance to farmers for purchase of agricultural inputs
- 115 Assistance to farmers to clear sand/silt/salinity from land
- 116 Assistance to farmers for repairs of damaged tube wells/pump sets etc.
- 117 Assistance to farmers for purchase of live stock
- 118 Assistance for repairs / replacement of damaged boats and equipment for fishing
- 119 Assistance to artisans for repairs/replacement of damaged tools and equipments
- 120 Assistance to owners of salt works
- 121 Afforestation
- 122 Repairs and restoration of damaged irrigation and flood control works
- 123 Public Health
- 901 Deduct-Amount met from Calamity Relief Fund

(Effective from the year 2000-2001)
(Authority: - T-14018/6/2000-Codes)

Correction Slip No. 411 Dated: 03.09.2001

Page No.93 (English Edition)

Major Head: 1601 – Grants in aid from Central Government

Insert the following minor head below the minor head “109 Grants towards contribution to Calamity Relief Fund” under sub-major head ‘01-Non-Plan Grants’, opened vide correction slip No.151 dated 16.01.1991 :-)’:-

110 – Grants from National Calamity Contingency Fund

(Effective from the year 2000-2001)
(Authority: - T-14018/29/2000-Codes)

Correction Slip No. 412 Dated: 03.09.2001

Page No.154 (English Edition)

Major Head: 2245 – Relief on account of Natural Calamities

Insert the following minor head below the minor head “102 Management of Natural Disasters, Contingency Plans in disaster prone areas” under sub-major head ‘80-General’:-

**103 – Assistance to States from National Calamity
Contingency Fund**

(Effective from the year 2000-2001)
(Authority: - T-14018/29/2000-Codes)

Correction Slip No. 413 Dated: 03.09.2001

Page No.411 (English Edition)

Major Head: 8235 – General and other Reserve Funds

Insert the following minor head below the minor head “115 Telecom Regulatory Authority of India General Fund’ opened vide correction slip No.360 dated 25-2-99’:-

119 – National Calamity Contingency Fund

(Effective from the year 2000-2001)
(Authority: - T-14018/29/2000-Codes)

Correction Slip No. 414 Dated: 06.09.2001

Page No.13 (English Edition)

Major Head: 0038 – Union Excise Duties (1)

Sub-major head:- 03-Non –Shareable Duties

- (i) Insert the following minor head below the minor head “107 Additional Excise Duties on High Speed Diesel Oil”

108 – National Calamity Contingent Duty (8)

- (ii) Insert the following Note (8) below Note (7) of this Major Head:-

(8) National Calamity Contingent Duty is a surcharge.

(Effective from the year 2000-2001)
(Authority: - T-14018/3/2000-Codes)

Correction Slip No. 415 Dated : 10.10.2001

Corrigendum to Correction Slip No. 389 dated 28.02.2001

Page No. 1 (Reprint of Fourth Edition)

Major Head: - 0020-Corporation Tax

The numbers (6) and (7) appearing in the correction slip No. 389 dated 28.02.2001 may please be replaced by numbers (7) and (8) respectively.

(Effective from 01.04.2000)
(Authority T-14018/29/2000-Codes)

Correction Slip No. 416 Dated : 18.12.2001**Corrigendum to Correction Slip No. 414 dated 06.09.2001**

Page No. 13 (Reprint of Fourth Edition)

Major Head: - 0038-Union Excise Duties (1)

Sub-major Head: - 03-Non-Shareable Duties

The numbers (7) and (8) appearing in the correction slip No. 414 dated 06.09.2001 may please be replaced by numbers (8) and (9) respectively.

(Effective from 2000-2001)
(Authority T-14018/3/2000-Codes)

Correction Slip No. 417 Dated: 16.01.2002

Page No.xv (Reprint of Fourth Edition)

General Directions:-**1. Para 3.1 of General Directions to LMMH:**

- (i) Substitute the existing sub-para (d) Assistance to local bodies and Municipalities / Municipal Corporation (Code '191') by the following:-
 - (d) Assistance to Municipal Corporation (Code '191')
- (ii) The existing sub-paras (e) and (f) may be renumbered as (I) and (k) and the "(Code'192')' indicated at sub-para (e) be replaced by " (Code '199')" to read as under:
 - (k) Assistance to Co-operatives (Code '195')
 - (l) Assistance to Other Non-Government Institutions (Code '199')
- (iii) Insert the following at Serial No.(e),(f),(h),(I),and (j):
 - (e) Assistance to Municipalities / Municipal Councils (Code '192')
 - (f) Assitance to Nagar Panchayats / Notified Area Committees or equivalent thereof (Code '193')
 - (h) Assitance to Zila Parishads / District level Panchayats (Code'196')

- (i) Assistance to Block panchayats / Intermediate level Panchayats (Code '197')
- (j) Assistance to Gram panchayats (Code '198')

Page No. xix (Reprint of Fourth Edition)

(2). Para 6.1 of General Directions to LMMH:

Substitute the para 6.1 with the following:

6.1 The following minor heads may be opened wherever necessary if not specifically provide below functional major / sub –major heads in Loan Section ;

- (a) Loans to public Sector and Other Undertakings [Code `190`]
- (b) Loans to Municipal Corporation [Code `191`]
- (c) Loans to Municipalities / Municipal Councils [Code `192`]
- (d) Loans to Nagar panchayats / Notified Area Committees or equivalent thereof [Code `193`]
- (e) Loans to Voluntary Organisation [Code `194`]
- (f) Loans to Co-operatives [Code `195`]
- (g) Loans to Zilla parishads / District level panchayats [Code `196`]
- (h) Loans to Block panchayats / Intermediate level panchayats [Code `197`]
- (i) Loans to Gram panchayats [Code `198`]
- (j) Loans to Trading and other Non –Government Institutions [Code `199`]

[For example “Loans to Fisherman ‘s Co-operatives” could be opened below the major head “6405- Loans for fisheries “ and “ Loans to Labour Co- operatives” below the major head “6250-Loans for other Social Services” with minor head code `195`].

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

(Effective from 01.04 .2001)

(Authority; T-14018/29/ 2000 – Codes)

Correction Slip No. 418 Dated: 07.02.2002

Page No.369 (A) (Reprint of Fourth Edition)
(New Head of Account)

The following new major head and minor heads thereunder may be opened:

8119 Railway Safety Fund
101 Railway Safety Fund (Commercial)
102 Railway Safety Fund (Strategic)

(Effective from 01.04.2001)
(Authority T-14018/18/99-Codes)

Correction Slip No. 419 Dated: 07.02.2002

Page No.(xi) of Table of Contents (Reprint of Fourth Edition)

Sector : J. Reserve Fund

Sub-sector (a) Reserve Funds bearing Interest

Insert the following new major head after the existing major head

‘8118-Capital Reserve Funds’:-

8119- Railway Safety Fund 369-A

(Effective from 01.04.2001)
(Authority: - T-14018/18/99-Codes)

Correction Slip No. 420 Dated: 07.02.2002

Page No.196 (Reprint of Fourth Edition)

Major Head: - 3006- Appropriation from Railway Surplus

Insert the following new minor head below the existing minor head “103- Appropriation to Railway Capital Fund’: -

105 – Appropriation to Railway Safety Fund

(Effective from 01.04.2001)
(Authority: - T-14018/18/99-Codes)

Correction Slip No. 421 Dated: 07.02.2002

Page No.283 (Reprint of Fourth Edition)

Major Head: - 5002-Capital Outlay on Indian Railways-Commercial Lines

Insert the following minor head below the minor head ‘907 – Deduct-Amount met from Railway Capital Fund’ opened vide correction slip No. 406 dated 06.08.2001: -

908 – Deduct- Amount met from Railway Safety Fund

(Effective from 01.04.2001)
(Authority: - T-14018/18/99-Codes)

Correction Slip No. 422 Dated: 07.02.2002

Page No.285 (Reprint of Fourth Edition)

Major Head: - 5003-Capital Outlay on Indian Railways-Strategic Lines

Insert the following minor head below the minor head “907-Deduct-Amount met from Railway Capital Fund” opened vide correction slip No. 407 dated 06.08.2001: -

908 – Deduct- Amount met from Railway Safety Fund

(Effective from 01.04.2001)
(Authority: - T-14018/18/99-Codes)

Correction Slip No. 423 Dated: 08.02.2002

Page No. 35 (Reprint of Fourth Edition)

Major Head: - 0077-Defence Services- Navy

Insert the following new minor head below the existing minor head “110-Stores:-

112-Joint Staff

(Effective from 01.04.2002)
(Authority T-14018/19/2001-Codes)

Correction Slip No. 424 Dated: 08.02.2002

Page No. 122 (Reprint of Fourth Edition)

Major Head: - 2077-Defence Services- Navy

Insert the following new minor head below the existing minor head “111-Works:-

112-Joint Staff

(Effective from 01.04.2002)
(Authority T-14018/19/2001-Codes)

Correction Slip No. 425 Dated: 08.02.2002

Page No. 243 (Reprint of Fourth Edition)

Major Head: - 4076-Capital Outlay on Defence Services

Sub-major Head:- 02- Navy

Insert the following new minor head below the existing minor head “103-Other Equipments:-

104-Joint Staff

(Effective from 01.04.2003)
(Authority T-14018/19/2001-Codes)

Correction Slip No. 426 Dated: 12.02.2002

Page No. 12 (Reprint of Fourth Edition)

Major Head: - 2037-Customs

(a) Insert the following minor head below the existing minor head “102-Preventive and Other functions (2)”:-

108-Interest on refunds (3)

(b) Insert the following Note (3) thereunder:

(3) Interest for different categories of refund be shown at a detailed head level

(Effective from 01.04.2001)
(Authority:- T-14018/3/99-Codes)

Correction Slip No. 427 Dated: 12.02.2002

Page No. 94 (Reprint of Fourth Edition)

Major Head: - 2038-Union Excise Duties

(a) Insert the following minor head below the existing minor head “101-Collection Charges (1)”:-

108-Interest on refunds (2)

(b) Insert the following Note (2) thereunder:

(2) Interest for different categories of refund be shown at a detailed head level

(Effective from 01.04.2001)
(Authority:- T-14018/3/99-Codes)

Correction Slip No. 428 Dated: 21.03.2002

Page No. 225 (Reprint of Fourth Edition)

Major Head: - 3601-Grants-in aid to State Governments (1) (3) (4)

Sub-major Head:-02-Grants for State Plan Schemes

Insert the following minor head below the existing minor head “104-Grants under Proviso to Article 275 (1) of the Constituion :-

105 – Grants from Central Road Fund

(Effective from year 2000-2001)
(Authority:- T-14018/9/2000-Codes)

Correction Slip No. 429 Dated : 10.05.2002

Corrigendum to Correction Slip No. 397 dated 28.02.2001

Page No. vi of **Table of Contents** (Reprint of Fourth Edition)

SECTION: EXPENDITURE HEADS (REVENUE ACCOUNTS)

SECTOR: D-Grants-in-aid and contributions

**Delete the existing major head "3603-Payment of States' Share of Union
Excise Duties"**

(Effective from 01.04.2000)
(Authority T-14018/3/99-Codes)

Correction Slip No. 430 Dated: 18.06.2002

Page No. 53 (Reprint of Fourth Edition)

Major Head: - 0575-Other Special Areas Programmes

Insert the following sub-major head below the sub-major head "05-Jharkhand
Area Autonomous Council" inserted vide correction slip No.307 dated 01.07.1997 :-

06- Border area development

(Effective from the year 2000-2001)
(Authority:- T-14018/2/99-Codes)

Correction Slip No. 431 Dated: 18.06.2002

Page No. 169 (Reprint of Fourth Edition)

Major Head: - 2575-Other Special Areas Programmes

Insert the following sub-major head below the sub-major head “05-Jharkhand Area Autonomous Council” inserted vide correction slip No.308 dated 01.07.1997 :-

06- Border area development

(Effective from the year 2000-2001)
(Authority:- T-14018/2/99-Codes)

Correction Slip No. 432 Dated: 18.06.2002

Page No. 265 (Reprint of Fourth Edition)

Major Head: - 4575-Capital Outlay on other Special Areas Programmes

Insert the following sub-major head below the sub-major head “05-Jharkhand Area Autonomous Council” inserted vide correction slip No.309 dated 01.07.1997 :-

06- Border area development

(Effective from the year 2000-2001)
(Authority:- T-14018/2/99-Codes)

Correction Slip No. 433 Dated: 18.06.2002

Page No. 332 (Reprint of Fourth Edition)

Major Head: - 6575-Loans for other Special Areas Programmes

Insert the following sub-major head below the existing sub-major head “05-Jharkhand Area Autonomous Council” inserted vide correction slip No.310 dated 01.07.1997 :-

06- Border area development

(Effective from the year 2000-2001)
(Authority:- T-14018/2/99-Codes)

Correction Slip No. 434 Dated: 15.07.2002

Page No. 13 (Reprint of Fourth Edition)

Major Head: 0038-Union Excise Duties (1)

Sub-major head: 03-Non-Shareable Duties

The following new minor head may be opened under this head: -

109-Special Additional Duty of Excise on Motor Spirit

(Effective from 01.03 .2002)
(Authority T-14018/3/2000-Codes)

Correction Slip No. 435 Dated: 29.07.2002

Page No. 187-190 (Reprint of Fourth Edition)

Major Head: - 3002- Indian Railways-Commercial Lines-working Expenses

Sub-major Head: 11 – Provident Fund, Pension and Other Retirement Benefits

- (i) Delete the existing minor head '104- Gratuities and Special Contribution to Provident Fund'.
- (ii) Substitute the nomenclature of the existing minor head '110- Contribution to Provident Fund' with the following:-

110- Gratuities, Special Contribution to Provident Fund and Contribution to Provident Fund

(This takes effect from 1-4-2000)
(Authority:- T-14018/18/99-Codes)

Correction Slip No. 436 Dated: 29.07.2002

Page No. 191 – 194 (Reprint of Fourth Edition)

Major Head: - 3003- Indian Railways-Strategic Lines-working Expenses

Sub-major Head: 11 – Provident Fund, Pension and Other Retirement Benefits

- (i) Delete the existing minor head '104- Gratuities and Special Contribution to Provident Fund'.
- (ii) Substitute the nomenclature of the existing minor head '110- Contribution to Provident Fund' with the following:-

110- Gratuities, Special Contribution to Provident Fund and Contribution to Provident Fund

(This takes effect from 1-4-2000)
(Authority:- T-14018/18/99-Codes)

Correction Slip No. 437 Dated: 05.08.2002

Page No. 107 (Reprint of Fourth Edition)

Major Head: - 2055- Police

Insert the following new minor head below the existing minor head "119-Delhi Police".

120- Special Service Bureau

(Effective from 01.04.2002)
(Authority:- T-14018/7/2001-Codes)

Correction Slip No. 438 Dated: 07.08.2002

Page No. 343 (Reprint of Fourth Edition)

Major Head: - 7002- Loans to Railways

Insert the following minor head below the existing minor head “203- Deferred dividend liability in respect of the period prior to 1978-79”.

204- Loans to Railway Capital Fund

(Effective from 01.04.2000)
(Authority:- T-14018/13/99-Codes)

Correction Slip No. 439 Dated: 29.08.2002

Page No. 62 (Reprint of Fourth Edition)

Major Head: - 1001- Indian Railways-Miscellaneous Receipts

(i) Sub-major Head:-01 Commercial Lines

Insert the following new minor head below the existing minor head “105-Railway Recruitment Board ”.

107- Safety Surcharge (towards Special Railway Safety Fund)

(ii) Sub-major Head:-02 Strategic Lines

Insert the following new minor head below the existing minor head “104-Sale of Land- Subsidised Companies ”:-

107- Safety Surcharge (towards Special Railway Safety Fund)

(Effective from 01.04.2001)
(Authority:- T-14018/18/99-Codes)

Correction Slip No. 440 Dated: 29.08.2002

Page No. 186 (Reprint of Fourth Edition)

**Major Head: - 3001-Indian Railways- Policy Formulation, Direction,
Research and other Miscellaneous Organisation**

Insert the following new minor head below the existing minor head "104-
Appropriation to Accident Compensation Safety and Passengers Amenity
Fund".

105 – Appropriation to Special Railway Safety Fund

(Effective from 01.04.2001)
(Authority:- T-14018/18/99-Codes)

Correction Slip No. 441 Dated: 29.08.2002

Page No. 378 (A) (Reprint of Fourth Edition)

(New Head of Account)

The following new Major Head and Minor Heads thereunder may be opened:

8230 Special Railway Safety Fund

**101- Special Railway Safety Fund (Commercial)
102- Special Railway Safety Fund (Strategic)**

(Effective from 01.04.2001)
(Authority:- T-14018/18/99-Codes)

Correction Slip No. 442 Dated: 29.08.2002

Page No. (xi) of Table of Contents (Reprint of Fourth Edition)

Sector:- J. Reserve Funds

Sub Sector:- (b) Reserve Funds not bearing Interest

Insert the following new major Head below the existing major Head "8229-Development and Welfare Funds:

8231 Special Railway Safety Fund 378-A

(Effective from 01.04.2001)
(Authority:- T-14018/18/99-Codes)

Correction Slip No. 443 Dated: 03.10.2002

Page No. 225 (Reprint of Fourth Edition)

Major Head: -3601-Grants-in-aid to State Governments

Sub-major head: - 04-Grants for Centrally Sponsored Plan Schemes

Insert the following new minor head below the existing minor head "104-Grant under Proviso to Article 275 (1) of the Constitution": -

105-Grants from Central Road Fund

(Effective from the year 2001-2002)
(Authority T-14018/9/2000-Codes)

Correction Slip No. 444 Dated: 04.10.2002

Page No. 233 (Reprint of Fourth Edition)

Major head:- 4000-Miscellaneous Capital receipts**(k)Sub-major head:- 01-Civil**

Delete the minor head '104-Disinvestment of Government's equity holdings' opened vide correction slip No. 180 dated 15.10.1991:

- (ii) The following new sub-major heads and minor heads thereunder may be opened:-

Sub-major Head :- 03- Disinvestment of Government's Equity Holdings (10

Minor Head :- 190- Disinvestment of Public Sector and other undertakings

Sub-major Head :- 04- premium received on Disinvestment of Government's Equity Holdings

Minor Head :- 190- Disinvestment of Public Sector and other undertakings

- (iii) Insert the following Note (1) below this major Head :-

Note :-

1. The face value of share disinvested only is to be recorded under this Major Head.

(Effective from 01.04.2000)
(Authority:- T-14018/10/99-Codes)

Correction Slip No. 445 Dated: 21.10.2002

Page No. 88 (Reprint of Fourth Edition)

Major Head: -2015-Elections

Insert the following new minor head below the existing minor head '109-
Charges for conduct of election to Panchayats / local bodies: -

110-delimitation Commission

(Effective from the year 2002-2003)
(Authority T-14018/6/2000-Codes)

Correction Slip No. 446 Dated: 22.10.2002

Page No. xv (Reprint of Fourth Edition)

General Directions :- 3.1

(i) Insert the following at Serial No. (g) below Serial No. (f) (inserted vide
correction slip No.417 dated 16.01.2002) of General Direction 3.1 :-

(g) Training (Code No. 003)

(ii) The existing Note may be numbered as Note-1.

(iii) The following may be inserted as Note-2, after Note-1 :-

“Details of each Plan Scheme/Project, etc. or Non Plan Scheme/Programme, etc. as the case may be, shall be indicated at the sub-head level below the standard minor head ‘Training’. Likewise, at the detailed head and object head levels, details of sub-schemes or activities and object of expenditure shall be indicated. In this schematic arrangement, care should be taken to avoid double provisioning/ budgeting and accounting of training expenditure- both under standard minor head ‘Training’ as well as establishment oriented minor heads such as ‘Direction and Administration, etc.’

(Effective from 01.04.2000)
(Authority T-14018/26/2000-Codes)

Correction Slip No. 447 Dated: 25.10.2002

Page No. 77 (Reprint of Fourth Edition)

Major Head: -1601-Grants in aid from Central Government

Sub-major Head- 04- Grants for Centrally Sponsored Plan Schemes

Insert the following minor head below the existing minor head '104-Grants under Proviso to Article 275 (1) of the Constitution : -

105- Grants from Central Road Fund

(Effective from the year 2001-2002)
(Authority T-14018/9/2000-Codes)

Correction Slip No. 448 Dated: 25.10.2002

Page No. 227 (Reprint of Fourth Edition)

Major Head: -3602-Grants-in-aid to Union Territory Governments (1) (3)

Sub-major head: - 04-Grants for Centrally Sponsored Plan Schemes

Insert the following minor head : -

105-Grants from Central Road Fund

(Effective from the year 2002-2003)
(Authority T-14018/9/2000-Codes)

Correction Slip No. 449 Dated: 07.11.2002

Page No.343 (Reprint of Fourth Edition)

Major Head: -7002- Loans to Railways

- (i) Delete the following minor head appearing under this major head: -

201-Loans to Railways Revenue Reserve Fund

- (ii) Change the nomenclature of the minor head '203-Deferred dividend liability in respect of the period prior to 1978-79 (1)' with the following: -

203-Deferred Dividend Liability

(Effective from the year 2002-2003)
(Authority: T-14018/13/99-Codes)

Correction Slip No. 450 Dated: 20.11.2002

Page No. 379 (Reprint of Fourth Edition)

Major Head: -8235-General and other Reserve Funds

Insert the following new minor head below the existing minor head "119-National Calamity Contingency Fund" opened vide correction slip No. 413 dated 03.09.2001.

120-Guarantee Redemption Fund - Investment Account

(Effective from the year 2002-2003)
(Authority T-14018/14/2001-Codes)

Correction Slip No. 451 Dated: 02.12.2002

Page No. 24 (Reprint of Fourth Edition)

Major Head: - 0055-Police

Insert the following new minor head below the existing minor head "106-Delhi Police".

120-Special Service Bureau

(Effective from 01.04.2002)
(Authority T-14018/7/2001-Codes)

Correction Slip No. 452 Dated: 02.12.2002

Page No. 237 (Reprint of Fourth Edition)

Major Head: - 4055-Capital Outlay on Police

Insert the following new minor head below the existing minor head "212-Delhi Police".

213-Special Service Bureau

(Effective from 01.04.2002)
(Authority T-14018/7/2001-Codes)

Correction Slip No. 453 Dated: 27.12.2002

Page No. 62(Reprint of Fourth Edition)

Major Head: - 1001-Indian Railways-Miscellaneous Receipts

(i) Sub-major head:-01 Commercial Lines

Delete the minor head "101-Special Surcharge on Passenger Fares (towards accident compensation etc.) (5) and Footnote (5) thereunder.

(ii) Sub-major head:- 02 Strategic Lines

Delete the minor head "101-Special Surcharge on Passenger Fares (towards accident compensation etc.) (5) and Footnote (5) thereunder.

(Effective from 01.04.2002)
(Authority T-14018/18/99-Codes)

Correction Slip No. 454 Dated: 27.12.2002

Page No. 186 (Reprint of Fourth Edition)

Major Head: - 3001-Indian Railways-Policy Formulation, Direction, Research and Other Miscellaneous Organisation

Delete the minor head "104-Appropriation to Accident Compensation Safety and Passengers Amenity Fund (5)" and Footnote (5) thereunder.

(Effective from 01.04.2002)
(Authority T-14018/18/99-Codes)

Correction Slip No. 455 Dated: 27.12.2002

Pages No. 187-190 (Reprint of Fourth Edition)

Major Head: - 3002-Indian Railways-Commercial Lines-Working Expenses

Sub-major Head: - 10 Miscellaneous-Working expenses

Delete the minor head "900-Deduct-payment from ACSPF for accident compensation".

(Effective from 01.04.2002)
(Authority T-14018/18/99-Codes)

Correction Slip No. 456 Dated: 27.12.2002

Pages No. 191-194 (Reprint of Fourth Edition)

Major Head: - 3003-Indian Railways-Strategic Lines-Working Expenses

Sub-major Head: - 10 Miscellaneous-Working Expenses

Delete the minor head "901-Deduct-Payment from ACSPF for Accident compensation".

(Effective from 01.04.2002)
(Authority T-14018/18/99-Codes)

Correction Slip No. 457 Dated: 27.12.2002

Pages No. 195 (Reprint of Fourth Edition)

Major Head: - 3005-Payments to General Revenues

Delete the minor head "903-Deduct-Amount met from Railway Revenue Reserve Fund".

(Effective from 01.04.2002)
(Authority T-14018/18/99-Codes)

Correction Slip No. 458 Dated: 27.12.2002

Pages No. 196 (Reprint of Fourth Edition)

Major Head: - 3006-Appropriation from Railway Surplus

Delete the minor head "101-Appropriation to Railway Revenue Reserve Fund".

(Effective from 01.04.2002)
(Authority T-14018/18/99-Codes)

Correction Slip No. 459 Dated: 27.12.2002

Page No.196 (Reprint of Fourth Edition)

Major Head: - 3007-Repayment of Loans taken from General Revenues

Delete the following minor heads below the Major Head: -

105-Repayment of loans-Railway Revenue Reserve Fund

106- Interest on Loans-Railway Revenue Reserve Fund

903-Deduct-Amount met from Railway Revenue Reserve Fund

(Effective from 01.04.2002)
(Authority T-14018/18/99-Codes)

Correction Slip No. 460 Dated: 27.12.2002

Page No.197 (Reprint of Fourth Edition)

Major Head: - 3025-Payment towards amortisations of over capitalisation

Delete the minor head "903-Deduct-Amount met from Railway Revenue Reserve Fund".

(Effective from 01.04.2002)
(Authority T-14018/18/99-Codes)

Correction Slip No. 461 Dated: 27.12.2002

Page No.367 (Reprint of Fourth Edition)

Major Head: - 8116-Revenue Reserve Funds

Delete the minor head "101-Railway Revenue Reserve Fund (1)" and Footnote (1) thereunder.

(Effective from 01.04.2002)
(Authority T-14018/18/99-Codes)

Correction Slip No. 462 Dated: 27.12.2002

Page No.370 (Reprint of Fourth Edition)

Major Head: - 8121-General and other Reserve Funds

Delete the following minor heads under the Major Head: -

105-Railway Accident Compensation Safety and Passenger Amenities Fund-
Commercial Lines

106-Railway Accident Compensation Safety and Passenger Amenities Fund-
Strategic Lines

(Effective from 01.04.2002)
(Authority T-14018/18/99-Codes)

Correction Slip No.463 Dated: 22.01.2003

Page No. 33 (Reprint of Fourth Edition)

Major Head: - 0076- Defence Services - Army

Delete the existing minor head '107-Research and Development Organisations'.

(Effective from 01.04.2002)
(Authority T-14018/19/99-Codes)

Correction Slip No. 464 Dated: 22.01.2003

Page No. 121 (Reprint of Fourth Edition)

Major Head: - 2076-Defence Services - Army

Delete the existing minor head '108-Research and Development Organisations'.

(Effective from 01.04.2002)
(Authority T-14018/19/99-Codes)

Correction Slip No. 465 Dated: 22.01.2003

Page No. (ii) of Table of Contents (Reprint of Fourth Edition)

Sector: - B. Non-Tax Revenue
Sub Sector: - (c) Other Non-Tax Revenue
(i) General Services

Insert the following new major head below the existing major head '0079-Defence Services-Ordinance Factories':

0080- Defence Services-Research & Development 36-A

(Effective from 01.04.2002)
(Authority T-14018/19/99-Codes)

Correction Slip No. 466 Dated: 22.01.2003

Page No. 36-A (Reprint of Fourth Edition)
(New Head of Account)

The following new major head and minor heads thereunder may be opened:

Major Head	Minor Head
0080- Defence Services-Research & Development	
	800-Other Receipts

(Effective from 01.04.2002)
(Authority T-14018/19/99-Codes)

Correction Slip No. 467 Dated: 22.01.2003

Page No. (iv) of Table of Contents (Reprint of Fourth Edition)

Sector: - A. General Services
Sub Sector: - (f) Defence Services

Insert the following new major head below the existing major head '2079-
Defence Services-Ordnance Factories':

2080- Defence Services-Research & Development 123-A

(Effective from 01.04.2002)
(Authority T-14018/19/99-Codes)

Correction Slip No. 468 Dated: 22.01.2003

Page No. 123-A (Reprint of Fourth Edition)
(New Head of Account)

Major Head	Minor Head
2080- Defence Services-Research & Development	
	004-Research/Research Development
	101-Service Personnel
	102-Civilians
	105 -Transportation
	110-Stores
	111-Works
	800-Other Expenditure

(Effective from 01.04.2002)
(Authority T-14018/19/99-Codes)

Correction Slip No. 469 Dated: 10.03.2003

Page No. 77 (Reprint of Fourth Edition)

Major Head: -1601-Grants-in-aid from Central Government

Sub-major head: - 03-Grants for Central Plan Schemes

Insert the following minor head below the existing minor head '104-Grants under Proviso to Article 275 (1) of the Constitution': -

106-Minor Ports-Development of Minor Ports

(Effective from the year 2002-2003)
(Authority T-14018/9/2000-Codes)

Correction Slip No. 470 Dated: 10.03.2003

Page No. 225 (Reprint of Fourth Edition)

Major Head: -3601-Grants-in-aid to State Governments (1) (3) (4)

Sub-major head: - 03-Grants for Central Plan Schemes (1)

Insert the following new minor head below the existing minor head "104-Grants under Proviso to Article 275 (1) of the Constitution": -

106-Minor Ports-Development of Minor Ports

(Effective from the year 2002-2003)
(Authority T-14018/9/2000-Codes)

Correction Slip No. 471 Dated: 28.04.2003

Page No. 117 (Reprint of Fourth Edition)

Major Head: -2071 Pensions and other retirement Benefits (1)

Sub-major head: - 01 Civil

Insert the following new minor head below the existing minor head "115-leave Encashment Benefits (12)": -

116-Ex-gratia payments arising out of Special VRS to Central Government Employees declared as surplus

(Effective from the year 2002-2003)
(Authority T-14018/6/2000-Codes)

Correction Slip No. 472 Dated: 05.05.2003

Page No.197 (Reprint of Fourth Edition)

Major Head: - 3025-Payment towards amortisations of over capitalisation

Delete this major head altogether along with the minor head "101-Payment towards amortisation of over capitalisation".

(Effective from 01.04.2002)
(Authority T-14018/18/99-Codes)

Correction Slip No. 473 Dated: 05.05.2003

Page No. vi (Reprint of Fourth Edition)

Table of Contents

Sector C-Economic Services**Sub-sector (g) Transport**

Delete the major head "3025-Payment towards amortisation of over capitalisation".

(Effective from 01.04.2002)
(Authority T-14018/18/99-Codes)

Correction Slip No. 474 Dated: 22.05.2003

Page No. 196 (Reprint of Fourth Edition)

Major Head: - 3007 –Repayment of Loans taken from General Revenues

- (i) Change the nomenclature of the minor head '107-payment of deferred dividend liability in respect of the period prior to 1978-79' with the following:-

107-Payment of Deferred Dividend Liability

(Effective from the year 01.04.2002)
(Authority T-14018/18/99-Codes)

Correction Slip No. 477 Dated: 13.06.2003

Page No. 369 (A) (Reprint of Fourth Edition)

Delete the following major head/minor heads inserted vide correction slip No. 418 dated 07.02.2002.

8119 Railway Safety Fund

101 Railway Safety Fund (Commercial)

102 Railway Safety fund (Strategic)

(Effective from 01.04.2001)
Authority: T-14018/18/99-Codes)

Correction Slip No. 478 Dated: 13.06.2003

Page No. (xi) of Table of Contents (Reprint of Fourth Edition)

Sector J. Reserve Funds
Sub-sector (b) Reserve Funds not bearing Interest

Insert the following major head and page number below the major head “8230-Speical Railway Safety Fund” and Page No. 378-A inserted vide correction slip No. 442 dated 29.08.2002.

8231 Railway Safety Fund

378-B

(Effective from 01.04.2001)
Authority: T-14018/18/99-Codes)

Correction Slip No. 479 Date: 13.06.2003

Page No. 378 (B) (Reprint of Fourth Edition)
(New Head of Account)

Insert the following new major head and minor heads thereunder: -

8231 Railway Safety Fund

101 Railway Safety Fund (Commercial)
102 Railway Safety fund (Strategic)

(Effective from 01.04.2001)
Authority: T-14018/18/99-Codes)

Correction Slip No. 480 Dated: 15.09.2003

Page No 283-284 (Reprint of Fourth Edition)

**Major head: - 5002-Capital Outlay on Indian Railways-
Commercial Lines**

Substitute this major head with the following: -

**5002-Capital Outlay on
Indian Railways-
Commercial Lines**

**01-Capital bearing
Dividend Liability**

101 Manufacturing Suspense
102 Rolling Stock
103 Track Renewals
104 Bridge Works
**105 Taking over of Line Wires from
Department of Telecommunications**
106 Electrification Projects
107 Other Electrical Works
108 Machinery and Plant
**109 Workshops Including Production
Units**
110 Staff Quarters
111 Amenities for Staff
112 Passenger Amenities
113 Other Railway User's Amenities
**114 Investment in Government
Commercial Undertakings-Road
Services**
115 Signalling and Telecommunication

	Works
116	Other Specified Works
117	Computerisation
118	Railway Research
120	New Lines (construction)
121	Purchase of New Lines
122	Restoration of Dismantled Lines
123	Traffic Facilities-Yard Remodelling and Others
124	Road Safety Works-Conversion of Unmanned Level Crossing into Manned Level Crossing
125	Road Safety Works-Conversion of Level Crossing into Road over Bridges/ Road under Bridge
134	Gauge Conversion
135	Doubling
190	Investment in Government Commercial Undertakings-Other Public Sector Undertakings
700	Miscellaneous Advances
799	Stores Suspense
901	Deduct-Credit including Receipt on Capital Account
902	Deduct-Amount met from Railway Depreciation Reserve Fund
903	Deduct-Amount met from Railway Development Fund
905	Deduct-Amount met from Railway Pension Fund
906	Deduct- Amount transferred to major head “3004 - Open Line Works” (Revenue Works) from which the expenditure is met
907	Deduct-Amount met from Railway Capital Fund
908	Deduct-Amount met from Railway Safety Fund
909	Deduct-Amount met from Special Railway Safety Fund
02-Capital Free of Dividend Liability	
	119 Metro Transport Project
80-General	
	797 Transfer to Major Head 8230-Special Railway Safety Fund

(This takes effect from 1-10-2001)
(Authority: T-14018/18/99-Codes)

Correction Slip No. 481 Dated: 15.09.2003

Page No 285-286 (Reprint of Fourth Edition)

Major head: - 5003-Capital Outlay on Indian Railways-Strategic Lines

Substitute this major head with the following: -

**5003-Capital Outlay on
Indian Railways-
Strategic Lines**

**01-Capital bearing
Dividend Liability**

- 101 Manufacturing Suspense**
- 102 Rolling Stock**
- 103 Track Renewals**
- 104 Bridge Works**
- 105 Taking over of line wires from
Department of Telecommunications**
- 106 Electrification Projects**
- 107 Other Electrical Works**
- 108 Machinery and Plant**
- 109 Workshops Including Production
Units**
- 110 Staff Quarters**
- 111 Amenities for Staff**
- 112 Passenger Amenities**
- 113 Other Railway User's Amenities**
- 115 Signalling and Telecommunication
Works**
- 116 Other Specified Works**
- 117 Computerisation**
- 118 Railway Research**
- 120 New Lines (Construction)**
- 121 Purchase of New Lines**
- 122 Restoration of Dismantled Lines**
- 126 Traffic Facilities-Yard Remodelling and
Others**
- 127 Road Safety Works-Conversion of
Unmanned Level Crossing into
Manned Level Crossings**
- 128 Road Safety Works-Conversion
of Level Crossing into Road over
Bridges/ Road under Bridge**
- 134 Gauge Conversion**
- 135 Doubling**
- 700 Miscellaneous Advances**
- 799 Stores Suspense**
- 901 Deduct-Credit including Receipt on
Capital Account**

- 902 Deduct-Amount met from Railway Depreciation Reserve Fund
- 903 Deduct-Amount met from Railway Development Fund
- 905 Deduct-Amount met from Railway Pension Fund
- 906 Deduct- Amount transferred to major head "3004 - Open Line Works" (Revenue Works) from which the expenditure is met
- 907 Deduct-Amount met from Railway Capital Fund
- 908 Deduct-Amount met from Railway Safety Fund
- 909 Deduct-Amount met from Special Railway Safety Fund

80-General

- 797 Transfer to Major Head 8230-Special Railway Safety Fund

(This takes effect from 1-10-2001)
(Authority: T-14018/18/99-Codes)

Correction Slip No. 482 Dated: 16.09.2003

Page No. iii of Table of Contents (Reprint of Fourth Edition)

SECTION: RECEIPT HEADS (REVENUE ACCOUNT)

SECTOR: C-Grants-In-Aid and Contributions

Major Head: -1603- States' Share of Union Excise Duties

Delete the existing major head "1603-States' Share of Union Excise Duties".

(Effective from 01.04.2000)
(Authority: T-14018/3/99-Codes)

Correction Slip No. 483 Dated: 19.09.2003

Page No. 11 (Reprint of Fourth Edition)

Major Head: - 0037-Customs (1)

Insert the following minor heads below the minor head “106-Receipts of advance payments from assesseees”: -

- (i) 107-Anti Dumping Duty**
- (ii) 108-Safeguard Duty**

(Effective from 2001-2002)
(Authority: T-14018/3/2000-Codes)

Correction Slip No. 484 Dated: 19.09.2003

Page No. 207 (Reprint of Fourth Edition)

Major Head: - 3201- Postal Services

Sub-Major Head: 07 Pension

Insert the following new minor head below the existing minor head “108-Leave Encashment Benefits (8)”: -

109-Ex-gratia payments arising out of Special Voluntary Retirement Scheme to employees declared surplus

(Effective from the year 2003-2004)
(Authority T-14018/6/2000-Codes)

Correction Slip No. 485 Dated: 10.10.2003

Page No 243 (Reprint of Fourth Edition)

Major head: - 4076-Capital Outlay on Defence Services

Sub-Major Head: - 05-Research & Development Organisation

Insert the following new minor head above the existing minor head '111-Works': -

052-Machinery and Equipment

(Effective from 01.04.2004)
(Authority: T-14018/19/99-Codes)

Correction Slip No. 486 Date: 14.11.2003

Page No. 57 (Reprint of Fourth Edition)

Major Head: 0802-Petroleum

- (i) Insert the following new minor head below the existing minor head "101-Cess on indigenous crude oil" : -

102-Profit Petroleum (2)

- (ii) **Change the nomenclature of the existing minor head "103-Petroleum Concession Fees and Royalties" with the following: -**

103-Royalties (3)

- (iii) **Insert the following new minor heads below the existing minor head "105-Contribution towards redemption/servicing of Petroleum Bonds: -**

106-Licence Fee and Mining Lease Rent (4)

107-Production Level Payment (5)

108-Commercial Discovery Bonus (5)

- (iv) **Insert the following Notes below the existing Note (1): -**

- (2) **Sub-head Receipt on account of Government share of Profit Petroleum on production under Production Sharing Contracts**

from discovered fields and exploration block may be opened under this head.

- (3) **Sub-head Receipt from joint venture companies under Petroleum Act on production of oil may be opened under this minor head.**
- (4) **Sub-heads (i) Receipt from Licence fee on oil fields, and (ii) Receipts from Mining Lease Rent on oil fields taken on lease from the Government for exploration of oil may be opened under this minor head.**
- (5) **Sub head Receipt from Production Sharing Contracts under Coal Bed Methane Policy may be opened under these minor heads.**

(Effective from 2002-2003)

(Authority: T-14018/4/2000-Codes)

Correction Slip No. 487 Date: 22.01.2004

Page No. 102 (Reprint of Fourth Edition)

Major Head: 2049 Interest Payments

**Sub-major Head: 03 Interest on Small Savings
Provident Funds etc. (6)**

Insert the following minor heads below the existing minor head "111-Interest on Other Deposits and Accounts": -

**115-Interest on Other Savings Deposits
116-Interest on Other Savings Certificates**

(Effective from 01-04-2000)
(Authority: T-14018/14/99-Codes)

Correction Slip No. 488 Date: 22.01.2004

Page No. 358 (Reprint of Fourth Edition)

Major Head: 8001-Savings Deposits

- (i) Change the nomenclature of the existing major head “8001-Savings Deposits” with the following: -

8001-National Savings Deposits

- (ii) Delete the existing minor head “102-State Savings Bank Deposits (1)
- (iii) Change the nomenclature of the existing minor head “103-Fixed and Time Deposits (1)” with the following: -

103-National Savings Fixed and Time Deposits (1)

(Effective from 01-04-2000)
(Authority: T-14018/14/99-Codes)

Correction Slip No. 489 Date:22.01.2004

Page No. 358 (Reprint of Fourth Edition)

Major Head: 8002-Savings Certificates

- (iv) Change the nomenclature of the existing major head “8002-Savings Certificates” with the following: -

8002-National Savings Certificates

- (v) Delete the following minor heads below this major head: -
- (a) **102-State Savings Certificates**
 - (b) **103-Treasury Savings Deposit Certificates(1)**
 - (c) **105-Savings Certificate-Bank series (1)**

(Effective from 01-04-2000)
(Authority: T-14018/14/99-Codes)

Correction Slip No.490 Date:22.01.2004

Page No. xi of Table of Contents (Reprint of Fourth Edition)

PUBLIC ACCOUNT**I. Small Savings, Provident Funds etc.****(a) National Small Savings Fund**

- (i) Change the nomenclature of the major heads "8001. Savings Deposits" and "8002. Savings Certificates" with the following: -

8001. National Savings Deposits**8002. National Savings Certificates**

- (ii) Insert the Sub-sector "(d) Other Savings Schemes" below the Sub-sector "(c) Other Accounts" with the following: -

(d) Other Savings Schemes**8031-Other Savings Deposits****365-A****8032-Other Savings Certificates****365-B**

(Effective from 01-04-2000)
(Authority: T-14018/14/99-Codes)

Correction Slip No.491 Date: 22.01.2004

Page No. 365-A (Reprint of Fourth Edition)
(New Head of Account)

The following new major head and minor head thereunder may be opened: -

Major Head: 8031-Other Savings Deposits**Minor Head: 102-State Savings Bank Deposits (1)**

Note:

- (1) Under this minor head separate sub-head may be opened for recording each type of deposit notified from time to time such as One year, Three year and Five year time Deposits, 5 Years, 10 Years, 15 Years Cumulative Time Deposit Accounts, Treasury Savings Bank Deposits, Treasury Fixed Time Deposits, etc.

(Effective from 01-04-2000)
(Authority: T-14018/14/99-Codes)

Correction Slip No. 492 Date: 22.01.2004

Page No. 365-B (Reprint of Fourth Edition)
(New Head of Account)

The following new major head and minor heads thereunder may be opened: -

Major Head: 8032-Other Savings Certificates

Minor Heads: 102-State Savings Certificates
103-Treasury Savings Deposit Certificates (1)
105-Savings Certificate – Bank Series (1)

Note:

- (2) Separate sub-heads may be opened for each type of savings certificates, such as Cash Certificates, Savings Certificates of different denominations etc.

(Effective from 01-04-2000)
(Authority: T-14018/14/99-Codes)

Correction Slip No. 493 Dated: 03.02.2004

Page No. 48 (Reprint of Fourth Edition)

Major Head:- 0407 Plantations
Sub-major Head: - 60 Others

Insert the following new minor head below the existing minor head '829-Arecaunut':

830-Tobacco

(Effective from 2003-2004)
(Authority T-14018/14/2000-Codes)

Correction Slip No. 494 Dated: 03.02.2004

Page No. 159 (Reprint of Fourth Edition)

Major Head:- 2407 Plantations

Sub-major Head: - 60 Others

Insert the following new minor head below the existing minor head '829-Arecanut': -
830-Tobacco

(Effective from 2003-2004)
(Authority T-14018/14/2000-Codes)

Correction Slip No.495 Dated: 03.02.2004

Page No. 370 (Reprint of Fourth Edition)

Major Head: 8121-General and Other Reserve Funds

Insert the following new minor head below the existing minor head '122-Calamity Relief Fund' opened vide correction slip No. 400 dated 10.05.2001: -

124-Price Stabilization Fund

(Effective from 2003-2004)
Authority: T-14018/14/2000-Codes)

Correction Slip No. 496 Dated: 24.02.2004

Page No. 90 (Reprint of Fourth Edition)

Major Head: - 2020-Collection of Taxes on Income and Expenditure (1)

Insert the following new minor head below the existing minor head "109-Authority for Advance Rulings": -

110-Service charges on refunds through Electronic Clearing Service

(Effective from the year 2003-2004)
(Authority T-14018/6/2000-Codes)

Correction Slip No. 497 Dated: 08.03.2004

Page No. 33 (Reprint of Fourth Edition)

Major Head: - 0076- Defence Services - Army

Insert the following new minor head below the existing minor head '105-Military Farms (3)': -

107-Contribution for Ex-Servicemen Contributory Health Scheme

(Effective from 2004-2005)
(Authority T-14018/19/99-Codes)

Correction Slip No. 498 Dated: 08.03.2004

Page No. 121 (Reprint of Fourth Edition)

(f) Defence Services

Major Head: - 2076- Defence Services - Army

Insert the following new minor head below the existing minor head '106-Military Farms': -

107-Ex-Sservicemen Contributory Health Scheme

(Effective from 2004-2005)
(Authority T-14018/19/99-Codes)

Correction Slip No. 499 Dated: 08.03.2004

Page No. 243 (Reprint of Fourth Edition)

Major Head: 4076-Capital Outlay on Defence Services

Sub-major Head: 01 Army

Insert the following new minor head below the existing minor head '106-Procurement of Rolling Stock': -

107-Ex-Servicemen Contributory Health Scheme

(Effective from 2004-2005)
(Authority T-14018/19/99-Codes)

Correction Slip No. 500 Dated: 20.04.2004

Pages No. 81-82 (Reprint of Fourth Edition)

Major Head: - 1606-Aid Material and Equipment (1)

Insert the following new minor heads below the minor head "249-Assistance from Department for International Development (DFID), U.K." opened vide Correction Slip No. 401 dated 21.05.2001: -

250-Assistance from Global Drug Facility (GDF)

251-Assistance from Global Fund to Fight AIDS, Tuberculosis & Malaria (GFATM)

(Effective from the year 2003-2004)
(Authority T-14018/9/2000-Codes)

Correction Slip No. 501 Dated: 20.04.2004

Pages No. 230-232 (Reprint of Fourth Edition)

Major Head: - 3606-Aid Materials and Equipments (1)

Insert the following new minor heads below the minor head "249-Assistance from Department for International Development (DFID), U.K." opened vide Correction Slip No. 402 dated 21.05.2001: -

250-Assistance from Global Drug Facility (GDF)

251-Assistance from Global Fund to Fight AIDS, Tuberculosis & Malaria (GFATM)

(Effective from the year 2003-2004)
(Authority T-14018/9/2000-Codes)

Correction Slip No. 502 Dated: 27.04.2004

Page No. 77 (Reprint of Fourth Edition)

C-Grants-in-Aid And Contributions

Major Head: -1601-Grants-in-aid from Central Government

Sub-major head: - 02-Grants for States/Union Territory Plan Schemes

Insert the following minor head below the existing minor head '104-Grants under Proviso to Article 275 (1) of the Constitution': -

105-Grants from Central Road Fund

(Effective from the year 2000-2001)
(Authority T-14018/9/2000-Codes)

Correction Slip No. 503 Dated: 27.04.2004

Page No. 227 (Reprint of Fourth Edition)

Major Head: -3602-Grants-in-aid to Union Territory Governments (1) (3)

Sub-major head: - 02-Grants for Union Territory Plan Schemes

Insert the following new minor head after the existing minor head “103-Grants against External Assistance received in kind”: -

105-Grants from Central Road Fund

(Effective from the year 2000-2001)
(Authority T-14018/9/2000-Codes)

Correction Slip No. 504 Dated: 11.05.2004

Page No. 11-12 (Reprint of Fourth Edition)

Major Head: 0037-Customs (1)

The following new minor head may be inserted after the minor head “108-Safeguard Duty” opened vide correction slip No. 483 dated 19.09.2003: -

109-Additional Duty of Customs on Tea and Tea Waste

(Effective from the year 2003-2004)
(Authority T-14018/3/2000-Codes)

Correction Slip No. 505 Dated: 11.05.2004

Page No. 13 (Reprint of Fourth Edition)

Major Head: 0038-Union Excise Duties (1)**Sub-major head:03-Non Shareable Duties**

(i) The following new minor head may be opened under this head after the minor head "109-Special Additional Duty of Excise on Motor Spirit" opened vide correction slip No. 434 dated 15.07.2002: -

110-Additional Duty of Excise on Tea and Tea Waste (10)

(iii) Insert footnote (10) after the footnote (9) inserted vide correction slip No.416 dated 18.12.2001:-

"Rebate of whole of additional Excise duty paid on Tea on its exportation to any Country except Nepal and Bhutan will appear as distinct Sub-Head"

(Effective from the year 2003-2004)
(Authority T-14018/3/2000-Codes)

Correction Slip No. 506 Dated:13.05.2004

Page No. 53-A (Reprint of Fourth Edition)
(New Head of Account)

The following new major head, sub-major heads and minor heads thereunder may be opened: -

Major Head	Sub-major Head	Minor Heads
0700-Major Irrigation	Each Commercial Project will be a sub-major head	
		101-Sale of water for irrigation purposes
		102-Sale of water for domestic purposes
		103-Sale of water for other purposes
		104-Sale proceeds from canal plantations
		105-Navigation receipts
		106-Water Power
		107-Workshop receipts

		108-Indirect Receipts (1)
		109-Owner rate
		110-Other items
		800-Other Receipts (2)
Each	Non-commercial	
Project will be a sub-major		
head		
		101-Sale of water for irrigation purposes
		102-Sale of water for domestic purposes
		103-Sale of water for other purposes
		104-Sale proceeds from canal plantations
		105-Navigation receipts
		106-Water Power
		107-Workshop receipts
		108-Indirect Receipts (1)
		109-Owner rate
		110-Other items
		800-Other Receipts (2)
80-General		
		800-Other Receipts

Notes:

- (1) This will include portions of Land revenue due to irrigation works, betterment levy and irrigation cess.
- (2) This will include receipts on account of rent of buildings, furniture etc., and fines for infringement of canal Rules.

(Effective from the 1-4-2004)
(Authority: - T-14018/29/95-Codes)

Correction Slip No. 507 Dated: 13.05.2004

Page No. 54 (Reprint of Fourth Edition)

Major Head: - 0701-Major and Medium Irrigation

Substitute the existing major head and sub-major / minor heads thereunder with the following: -

Major Head	Sub-major Head	Minor Heads
0701-Medium Irrigation	Each Commercial Project will be a sub-major head	
		101-Sale of water for irrigation purposes
		102-Sale of water for domestic purposes
		103-Sale of water for other purposes
		104-Sale proceeds from canal plantations
		105-Navigation receipts
		106-Water Power
		107-Workshop receipts

108-Indirect Receipts (1)

109-Owner rate

110-Other items

800-Other Receipts (2)

**Each Non-
commercial
Project will be a
sub-major head**

101-Sale of water for irrigation purposes

102-Sale of water for domestic purposes

103-Sale of water for other purposes

104-Sale proceeds from canal plantations

105-Navigation receipts

106-Water Power

107-Workshop receipts

108-Indirect Receipts (1)

109-Owner rate

110-Other items

800-Other Receipts (2)

80-General

800-Other Receipts

Notes:

- (1) This will include portions of Land revenue due to irrigation works, betterment levy and irrigation cess.
- (2) This will include receipts on account of rent of buildings, furniture etc., and fines for infringement of canal Rules.

(Effective from the 1-4-2004)
(Authority: - T-14018/29/95-Codes)

Correction Slip No. 508 Dated: 13.05.2004

Page No.169-A (Reprint of Fourth Edition)
(New Head of Account)

The following new major head, sub-major heads and minor heads thereunder may be opened: -

Major Head: -2700-Major Irrigation
(New major head)

Sub-major Head: - Each Commercial Project will be a sub-major head

Minor Heads: - 001-Direction and Administration

052-Machinery and Equipment

101-Maintenance and Repairs (1)

799-Suspense

800-Other Expenditure (2)

Sub-major Head: - Each Non-Commercial Project will be a sub-major head

Minor Heads: - 001-Direction and Administration

052-Machinery and Equipment

101-Maintenance and Repairs (1)

799-Suspense

800-Other Expenditure (2)

Sub-major Head: -80-General (3)

Minor Heads: -001-Direction and Administration (4)

002-Data Collection

003-Training

004-Research

005-Survey

006-Consultancy

052-Machinery and Equipment

190-Assistance to Public Sector and Other Undertakings

799-Suspense

800-Other Expenditure

901-Deduct-Amount recovered from other Governments and agencies for common works

Notes:

1. This minor head will be sub-divided into the following sub-heads: -

- (i) Work Charged Establishment
- (ii) Other Maintenance Expenditure

2. This minor head will include interest on capital and expenditure on extension and improvements

3. Three sub-heads may be opened under the minor head 'Direction and Administration' below the sub-major head 80-General', to record the following expenditure: -

- (i) Expenditure on common establishment not pertaining exclusively to any of the sub-major heads under this major head or the corresponding Capital major head.
- (ii) Expenditure on common establishments not related to any particular project opened as minor head under various sub-major heads.
- (iii) Expenditure on general planning and research connected with Irrigation, Navigation, Embankment and Drainage works.

4. This will include Regional Co-ordination.

(Effective from the 1-4-2004)
(Authority: - T-14018/29/95-Codes)

Correction Slip No. 509 Dated: 13.05.2004

Page No.170-171 (Reprint of Fourth Edition)

Substitute this major head with the following: -

Major Head: -2701-Medium Irrigation

Sub-major Head: - Each Commercial Project will be a sub-major head

Minor Heads: - 001-Direction and Administration

052-Machinery and Equipment

101-Maintenance and Repairs (1)

799-Suspense

800-Other Expenditure (2)

Sub-major Head: - Each Non-Commercial Project will be a sub-major head

Minor Heads: - 001-Direction and Administration

052-Machinery and Equipment

101-Maintenance and Repairs (1)

799-Suspense

800-Other Expenditure (2)

Sub-major Head: -80-General (3)

Minor Heads: -001-Direction and Administration (4)

002-Data Collection

003-Training

004-Research

005-Survey

006-Consultancy

052-Machinery and Equipment

190-Assistance to Public Sector and Other Undertakings

799-Suspense

800-Other Expenditure

901-Deduct-Amount recovered from other Governments and agencies for common works

Notes:

1.This minor head will be sub-divided into the following sub-heads: -

(iii) Work Charged Establishment

(iv) Other Maintenance Expenditure

2. This minor head will include interest on capital and expenditure on extension and improvements.

3. Three sub-heads may be opened under the minor head 'Direction and Administration' below the sub-major head 80-General', to record the following expenditure: -

- (i) **Expenditure on common establishment not pertaining exclusively to any of the sub-major heads under this major head or the corresponding Capital major head.**
- (ii) Expenditure on common establishments not related to any particular project opened as minor head under various sub-major heads.
- (iii) Expenditure on general planning and research connected with Irrigation, Navigation, Embankment and Drainage works.

4. This will include Regional Co-ordination.

(Effective from the 1-4-2004)
(Authority: - T-14018/29/95-Codes)

Correction Slip No. 510 Dated 13.05.2004

Page No.172 (Reprint of Fourth Edition)

Major Head: - 2702-Minor Irrigation

(i) Insert the following sub-major heads and minor heads thereunder after the existing sub-major head 02 Ground Water:-

Sub-major Head:- 03 Maintenance

- 101 Water Tanks (2)
- 102 Lift Irrigation Schemes (2)
- 103 Tube wells (2)

(ii) Add the following Note (2) under this major head:

(2) This minor head may be divided into the following sub-heads:

(a) Work Charged Establishment

(b) Other maintenance expenditure

(iii) Delete the minor head '101 Water Tanks' and '102 Lift Irrigation Schemes' below the sub-major head '01 Surface Water' and minor head '103 Tube wells' below the sub-major head '02 Ground Water' under this major head.

(Authority: - T-14018/29/95-Codes)
(Effective from 01.04.2004)

Correction Slip No. 511 Dated: 13.05.2004

Page No. 265-A (Reprint of Fourth Edition)
(New Head of Account)

The following new major head, sub-major heads and minor heads thereunder may be opened: -

Major Head	Sub-major Head	Minor Heads
4700-Capital Outlay on Major Irrigation (1)	Each Commercial Project will be a sub-major head (3)	001-Direction and Administration 052-Machinery and Equipment 799-Suspense 800-Other Expenditure (2)
	Each Non-commercial Project will be a sub-major head (3)	001-Direction and Administration 052-Machinery and Equipment 799-Suspense 800-Other Expenditure (2)
	80-General	001-Direction and Administration 002-Data Collection 003-Training 004-Research 005-Survey and Investigation 052-Machinery and Equipment 190-Investments in Public Sector and Other Undertakings 799-Suspense 800-Other Expenditure (2)

Notes: -

- (1) See Note (3) under the major head "2700-Major Irrigation".
- (2) See Note (2) under the major head "2700-Major Irrigation".
- (3)(a) For 'Irrigation Projects' the sub-heads will be 'Reservoirs', 'Dam and Appurtenant Works', 'Spill Way', 'Barrage', 'Weir', Buildings', 'Canals', 'Branches', 'Distributaries', 'Water Courses'. In addition, sub heads with nomenclature "Advances to other Governments and agencies for common works" and "Deduct-Advances recovered from other Governments and

agencies for common works”, may be opened wherever necessary.

- (b) For ‘Navigation Schemes’, the sub heads will be ‘Interconnecting channels’, ‘Locks’, ‘Quays’, ‘Wharfs and jetties’, ‘Dredging’ and ‘Buildings’.

(Effective from the 1-4-2004)
(Authority: - T-14018/29/95-Codes)

Correction Slip No. 512 Dated: 13.05.2004

Page No. 266 (Reprint of Fourth Edition)

Major Head: - 4701-Capital Outlay on Medium Irrigation

Substitute the existing major head and sub-major / minor heads thereunder with the following:-

Major Head	Sub-major Head	Minor Heads
4701-Capital Outlay on Medium Irrigation (1)	Each Commercial Project will be a sub-major head (3)	001-Direction and Administration 052-Machinery and Equipment 799-Suspense 800-Other Expenditure (2)
	Each Non-commercial Project will be a sub-major head (3)	001-Direction and Administration 052-Machinery and Equipment 799-Suspense 800-Other Expenditure (2)
	80-General	001-Direction and Administration 002-Data Collection 003-Training 004-Research 005-Survey and Investigation 052-Machinery and Equipment 190-Investments in Public Sector and Other Undertakings 799-Suspense 800-Other Expenditure (2)

Notes: -

- (1) See Note (3) under the major head "2701-Medium Irrigation".
- (2) See Note (2) under the major head "2701-Medium Irrigation".
- (3)(a) For 'Irrigation Projects' the sub-heads will be 'Reservoirs', 'Dam and Appurtenant Works', 'Spill Way', 'Barrage', 'Weir', 'Buildings', 'Canals', 'Branches', 'Distributaries', 'Water Courses'. In addition, sub heads with nomenclature "Advances to other Governments and agencies for common works" and "Deduct-Advances recovered from other Governments and agencies for common works", may be opened wherever necessary.
- (b) For 'Navigation Schemes', the sub heads will be 'Interconnecting channels', 'Locks', 'Quays', 'Wharfs and jetties', 'Dredging' and 'Buildings'.

(Effective from the 1-4-2004)
(Authority: - T-14018/29/95-Codes)

Correction Slip No. 513 Dated: 13.05.2004

Page No. 332-A (Reprint of Fourth Edition)
(New Head of Account)

The following new major head, sub-major heads and minor heads thereunder may be opened: -

Major Head	Sub-major Head	Minor Heads
6700-Loans for Major Irrigation	<p>Each Commercial Project will be a sub-major head</p> <p>Each Non-commercial Project will be a sub-major head</p>	<p>190-Loans to Public Sector and Other Undertakings</p> <p>800-Other Loans</p>
	60-Others	

(Effective from the 1-4-2004)
(Authority: - T-14018/29/95-Codes)

Correction Slip No. 514 Dated: 13.05.2004

Page No. 332 (Reprint of Fourth Edition)

Major Head: - 6701- Loans for Major and Medium Irrigation

Substitute the existing major head and sub-major head / minor heads thereunder with the following: -

Major Head	Sub-major Head	Minor Heads
6701-Loans for Medium Irrigation	Each Commercial Project will be a sub-major head	
	Each Non-commercial Project will be a sub-major head	
	60-Others	190-Loans to Public Sector and Other Undertakings
		800-Other Loans

(Effective from the 1-4-2004)
(Authority: - T-14018/29/95-Codes)

Correction Slip: 515 Dated: 13.05.2004

Pages No. (ii), (v), (viii) and (x) of Table of Contents (Reprint of Fourth Edition)

I. Sector: -B. Non-Tax Revenue

Sub-sector: - (c) Other Non-Tax Revenue
(iii) Economic Services

- (i) Substitute the nomenclature of the existing major head “0701-Major and Medium Irrigation” with the following :-

0701- Medium Irrigation 54

- (ii) Insert the following new major head *before* the above major head i. e. “0701- Medium Irrigation”: -

0700- Major Irrigation 53-A

II. Sector: - C. Economic Services

Sub-sector: - (d) Irrigation and Flood Control

- (ii) Substitute the nomenclature of the existing major head “2701-Major and Medium Irrigation” with the following :-

2701- Medium Irrigation 170

- (ii) Insert the following new major head *before* the above major head i. e. “2701- Medium Irrigation”: -

2700- Major Irrigation 169-A

III. Sector: - C. Capital Account of Economic Services

Sub-sector: - (d) Capital Account of Irrigation and Flood Control

- (i) Substitute the nomenclature of the existing major head “4701-Capital Outlay on Major and Medium Irrigation” with the following: -

4701- Capital Outlay on Medium Irrigation 266

Correction Slip No. 517 Dated: 15.07.2004

Page No. 224 (Reprint of Fourth Edition)

Major Head: 3475-Other General Economic Services

Insert the following new minor head below the existing minor head “111-Exchange Loss under Resurgent India Bonds”: -

112-Exchange Loss under India Millenium Deposits

(Effective from the year 2003-2004)
(Authority T-14018/9/2000-Codes)

Correction Slip No. 518 Dated: 15.07.2004

Page No. 304 (Reprint of Fourth Edition)

Major Head: 6001-Internal Debt of Central Government

Insert the following new minor heads below the existing minor head “122-Special Central Government Securities issued against net collections of Small Savings from 1-4-99”: -

123-Special Securities issued to Reserve Bank of India for Maintenance of Value Account in respect of Resurgent India Bonds.

124-Special Securities issued to Reserve Bank of India for Maintenance of Value Account in respect of India Millenium Deposits.

(Effective from the year 2003-2004)
(Authority T-14018/9/2000-Codes)

Correction Slip No. 519 Dated: 20.07.2004

Pages No. 187-190 (Reprint of Fourth Edition)

Major Head: - 3002-Indian Railways-Commercial Lines-Working Expenses

(i) **Sub-major Head: - 04-Repairs and Maintenance of Carriage and Wagons**

Change the nomenclature of the existing minor head “132- Electric Multiple Unit Coaches” with the following: -

132-Electrical Multiple Unit/Mainline Electrical Multiple Unit Services

(ii) Sub-major Head: -06-Operating Expenses Rolling Stock and Equipment

Change the nomenclature of the existing minor head “137-EMU Coaches” with the following: -

137- Electrical Multiple Unit/Mainline Electrical Multiple Unit Services

(iii) Sub-major Head: 11-Provident Fund, Pension and Other Retirement Benefits

Delete the minor head “901 Deduct-Amount met from Railway Pension Fund”.

(Effective from the year 2003-2004)
(Authority T-14018/18/2001-Codes)

Correction Slip No. 520 Dated: 20.07.2004

Pages No. 191-194 (Reprint of Fourth Edition)

Major Head: - 3003-Indian Railways-Strategic Lines-Working Expenses

(i) Sub-major Head: - 04-Repairs and Maintenance of Carriages and Wagons

Change the nomenclature of the existing minor head “132- Electric Multiple unit coaches” with the following: -

132-Electrical Multiple Unit/Mainline Electrical Multiple Units Services

(ii) Sub-major Head: -06-Operation Expenses Rolling stock and Equipment

Change the nomenclature of the existing minor head “137-EMU Coaches” with the following: -

137- Electrical Multiple Unit/Mainline Electrical Multiple Units Services

(iv) Sub-major Head: 11-Provident Fund, Pension and Other Retirement benefits

Delete the minor head “901 Deduct-Amount met from Railway Pension Fund”.

(Effective from the year 2003-2004)
(Authority T-14018/18/2001-Codes)

Correction Slip No. 521 Date: 26.08.2004

Page No. 69-70 (Reprint of Fourth Edition)

Major Head: 1201 Postal Receipts

Minor Head: 800 Other Receipts (1) (5) (10)

Insert the following new footnote below the existing Note (9): -

(10) See Note (1) below the major/minor head “8781-Money Orders/103-Western Union Money Transfer.

(Effective from 1-4-2001)
(Authority: T-14018/22/2000-Codes)

Correction Slip No. 522 Date: 26.08.2004

Page No. 418 (Reprint of Fourth Edition)

Major Head: 8781-Money Orders

Insert the following new minor head below the minor head “102-Foreign Money Orders”:-

103-Western Union Money Transfer (1)

Note:

(1) If any settlement payment does not reach the settlement account within three business days after the schedule date, the Department of Posts, India shall have the right to demand interest on delayed remittance from Western Union in accordance with the provisions contained in Paragraph 6.8 of the Agreement between Department of Posts, India and Western Union. The interest so received shall be classified under sub-head to be opened by the Department of Posts below major/minor head “1201-Postal Receipts/800-Other Receipts (1) (5)(10)”.

(Effective from 1-4-2001)
(Authority: T-14018/22/2000-Codes)

Correction Slip No. 523 Dated: 16.09.2004

Page No. 73 (Reprint of Fourth Edition)

Major Head: -1275 Other Communication Services

Insert the following minor head below the existing minor head '104-Telecommunications License Fee (1)': -

105-Universal Access Levy

(Effective from the year 01.04.2002)
(Authority T-14018/15/99-Codes)

Correction Slip No. 524 Dated: 16.09.2004

Page No. 213 (Reprint of Fourth Edition)

Major Head: -3275 Other Communication Services

Insert the following minor head below the existing minor head '102-Monitoring Services': -

103-Compensation to Service provider for Universal Service Obligation

(Effective from the year 01.04.2002)
(Authority T-14018/15/99-Codes)

Correction Slip No.525 Date:16.09.2004

Page No. 379 (Reprint of Fourth Edition)

Major Head: 8235-General and other Reserve Funds

Insert the following new minor head below the minor head “117-Guarantee Redemption Fund”:-

118-Universal Service Obligation Fund

(Effective from the year 01.04.2002)
(Authority: T-14018/15/99-Codes)

Correction Slip No. 526 Date: 27.09.2004

Page No. 100-104 (Reprint of Fourth Edition)

Major Head: 2049 Interest Payments

**Sub-major Head: 03 Interest on Small Savings
Provident Funds etc. (6)**

- (i) Substitute the minor heads “115-Interest on Other Savings Deposits” and “116-Interest on Other Savings Certificates” (opened vide correction slip No. 487 dated 22.01.2004) with the following: -

**115-Interest on Other Savings Deposits (12)
116-Interest on Other Savings Certificates (12)**

- (ii) Insert the following footnote (12) after the existing Note (11) under this major head:-

(12) The minor heads “115-Interest on Other Savings Deposits” and “116-Interest on Other Savings Certificates” are meant for transactions relating to State Governments.

(Effective from 01-04-2000)
Authority: T-14018/14/99-Codes)

Correction Slip No.527 Date: 27.09.2004

Page No. 365-A (Reprint of Fourth Edition)

Major Head: 8031-Other Savings Deposits

Add the following words after the word “etc.” appearing in line 4 of the Note (1) below this major head (opened vide correction slip No. 491 dated 22.01.2004): -

run by the State Governments.

(Effective from 01-04-2000)
(Authority: T-14018/14/99-Codes)

Correction Slip No. 528 Date: 27.09.2004

Page No. 365-B (Reprint of Fourth Edition)

Major Head: 8032-Other Savings Certificates

Add the following words after the word “etc.” appearing in line 2 of the Note (1) below this major head (opened vide correction slip No. 492 dated 22.01.2004): -

run by the State Governments.

(Effective from 01-04-2000)
Authority: T-14018/14/99-Codes)

Correction Slip No. 529 Dated : 07.12.2004

Page No. 377-378 (Reprint of Fourth Edition)

Major Head: - **8229 Development and Welfare Funds**

Insert the following minor head below the existing minor head ‘125-Central Resource Pool for Development of North Eastern Region’: -

126 Development Fund for Tea Sector

(Effective from 2003-2004)
(Authority T-14018/3/2000-Codes)

Correction Slip No.530 Dated: 07.12.2004

Pages No. 1 (Reprint of Fourth Edition)

Major Head: - 0020-Corporation Tax

Insert the following minor head below the existing minor head “500-Receipts Awaiting Transfer To Other Minor Heads (5)”:-

504-Education Cess

(Effective from the year 2004-2005)
(Authority T-14018/3/2000-Codes)

Correction Slip No.531 Dated: 07.12.2004

Pages No. 3 (Reprint of Fourth Edition)

Major Head: - 0021-Taxes on Income Other than Corporation Tax

Insert the following new minor head below the existing minor head “500-Receipts Awaiting Transfer To Other Minor Heads etc. (7)”:-

504-Education Cess

(Effective from the year 2004-2005)
(Authority T-14018/3/2000-Codes)

Correction Slip No. 532 Dated: 07.12.2004

Page No. 11 (Reprint of Fourth Edition)

Major Head: 0037-Customs (1)

The following new minor head may be inserted after the minor head “109-Additional Duty of Customs on Tea and Tea Waste” opened vide correction slip No. 504 dated 11.05.2004: -

504-Education Cess

(Effective from the year 2004-2005)
(Authority T-14018/3/2000-Codes)

Correction Slip No. 533 Dated: 07.12.2004

Page No. 13 (Reprint of Fourth Edition)

Major Head: 0038-Union Excise Duties (1)

Sub-major head: 03-Non-Shareable Duties

(i) The following new minor head may be opened under this head after the minor head “110-Additional Duty of Excise on Tea and Tea Waste (10)” opened vide correction slip No. 505 dated 11.05.2004: -

504-Education Cess

(Effective from the year 2004-2005)
(Authority T-14018/3/2000-Codes)

Correction Slip No. 534 Dated: 07.12.2004

Page No. 17 (Reprint of Fourth Edition)

Major Head: 0044-Service Tax

Insert the following new minor head below the existing note “Minor Heads for each service tax may be opened as necessary (1)” under this major head: -

504-Education Cess

(Effective from the year 2004-2005)
(Authority T-14018/3/2000-Codes)

Correction Slip No.535 Dated 30.12.2004

Page No.136-137 (Reprint of Fourth Edition)

Major Head: - 2216-Housing (1)

- (i) Insert the following sub-major heads and minor heads thereunder after the existing sub-major head “04-Bombay Building Repairs and Reconstructions Scheme (4)” below this major head: -

Sub-major Head**Minor Head****05 General Pool Accommodation****001 Direction and Administration****052 Machinery and Equipment****053 Maintenance and Repairs (5)****799 Suspense****800 Other expenditure (6)****06 Police Housing****001 Direction and Administration****052 Machinery and Equipment****053 Maintenance and Repairs (5)****799 Suspense****800 Other expenditure (6)****07 Other Housing**

001 Direction and Administration

052 Machinery and Equipment

053 Maintenance and Repairs (5)

799 Suspense

800 Other expenditure (6)

- (i) Add the following Note (5) and (6) after the footnote (4) under this major head:-

(5) This minor head may be divided into the following sub-heads: -

(a) Work Charged Establishment

(b) Other maintenance expenditure

(6) This minor head will have the following sub-heads: -

(a) Construction

(b) Furnishing

(c) Lease Charges

(d) Estate Management

- (ii) Delete the sub-major head "01-Government Residential Buildings" and all the minor heads thereunder along with Note (2) below this major head.

(Effective from the 2005-2006)
(Authority: - T-14018/29/95-Codes)

Correction Slip No. 536 Dated: 30.12.2004

Page No. 110 (Reprint of Fourth Edition)

Major Head: 2059-Public Works (1)

Notes 1 (c) :

In line six insert the following after the word 'Public Works Department'

"except the works relating to Archaeological Survey of India".

(Effective from the year 2003-2004)
(Authority T-14018/10/99-Codes)

Correction Slip No. 537 Dated: 30.12.2004

Page No. 244 (Reprint of Fourth Edition)

Major Head: - 4202-Capital Outlay on Education, Sports, Art and Culture

Sub-major head: 04-Art and Culture

Insert the following new minor head below the minor head "106-Museums (1)"; -

107-Archaeological Survey of India

(Effective from 2003-2004)
(Authority T-14018/10/99-Codes)

Correction Slip No.538 Dated: 30.12.2004

Page No. 307-308 (Reprint of Fourth Edition)

Major Head: - 6002 External Debt (1)

(i) Insert the following new minor heads below the existing minor head '299-Loans for Construction/acquisition of buildings by Indian Missions abroad': -

503-Debt awaiting adjustment to loans from IDA (2)

504-Debt awaiting adjustment to loans from IBRD (2)

505-Debt awaiting adjustment to loans from ADB (2)

(ii) Insert the following footnote (2) below the existing Note (1): -

(2) **These minor heads will record initial advance disbursement and subsequent replenishment by Controller of Aid, Accounts and Audit (CAA&A) pending transfer to existing functional minor head under the major head '6002-External Debt (1):-**

(a) 213-Loans from International Development Association

(b) 216-Loans from International Bank for Reconstruction and Development

(c) 250-Loans from Asian Development Bank

(Effective from 01-04-2003)
(Authority T-14018/13/99-Codes)

Correction Slip No. 539 Dated: 30.12.2004

Page No. 215 (Reprint of Fourth Edition)

Major Head: 3425-Other Scientific Research

Insert the following new sub-major head and minor head thereunder below the existing sub-major head "01-Survey of India": -

Sub-major Head	Minor Head
02-Pharmaceutical Research	101-Assistance to Pharmaceutical Research

(Effective from 2003-2004)
Authority: T-14018/14/2001-Codes)

Correction Slip No. 540 Dated: 30.12.2004

Page No. 348 (Reprint of Fourth Edition)

Major Head: - 7425-Loans for Other Scientific Research

Insert the following new minor head under this major head": -

101-Loans to Scientific bodies for pharmaceutical research

(Effective from the 2003-2004)
(Authority: - T-14018/14/2001-Codes)

Correction Slip No.541 Date: 30.12.2004

Page No. 370 (Reprint of Fourth Edition)

Major Head: 8121-General and Other Reserve Funds

Insert the following new minor head under the existing minor head "124-Price Stabilization Fund" opened vide correction slip No. 495 dated 03.02.2004: -

125-Pharamaceutical Research and Development Support Fund

(Effective from 2003-2004)
Authority: T-14018/14/2001-Codes)

Correction Slip No. 542 Dated:20.01.2005

Page No. 21-22 (Reprint of Fourth Edition)

Major Head: 0049-Interest Receipts**Sub-Major Head: 03-Other Interest receipts of Central Government (2) (6)**

- (i) Insert the following new minor head below the existing minor head “111-Interest from Advances to Foreign Governments”: -

112-Interest/Premium arising out of Market Stabilization Scheme (10)

- (ii) **Insert the following Note (10) after the existing footnote (9) below this major head: -**

(10) This minor head will be divided into the following sub-heads: -

- (a) Interest
- (b) Premium

(Effective from 2004-2005)
(Authority T-14018/15/2004-Codes)

Correction Slip No. 543 Dated:20.01.2005

Page No. 100-104 (Reprint of Fourth Edition)

Major Head: 2049-Interest Payments**Sub-Major Head: 01-Interest on Internal Debt**

- (i) Insert the following new minor head below the existing minor head “123-Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government”: -

124-Interest/Discount paid on Market Stabilization Scheme Deposit of money in the bank (13)

- (ii) **Insert the following new Note (13) after the existing footnote (12) opened vide correction slip No. 526 dated 27.09.2004 under this major head:-**

(13) This minor head will be divided into the following sub-heads: -

- (a) Interest
- (b) Discount allowed

(Effective from 2004-2005)
(Authority T-14018/15/2004-Codes)

Correction Slip No. 544 Dated: 20.01.2005

Page No. 304 (Reprint of Fourth Edition)

Major Head: 6001-Internal Debt of Central Government

Insert the following new minor head below the existing minor head “124-Special Securities issued to Reserve Bank of India for Maintenance of Value Account in respect of India Millenium Deposits” opened vide correction slip No. 518 dated 15.07.2004: -

126-Market Stabilization Bill/Bonds (Face Value)

(Effective from the year 2004-2005)
(Authority T-14018/15/2004-Codes)

Correction Slip No. 545 Dated: 20.01.2005

Page No. 414 (Reprint of Fourth Edition)

Major Head: 8675 Deposits with Reserve Bank

- (i) **Insert the following minor head below the existing**

Minor Head ‘106-States (1) (3)’: -

107-Central-Civil-Market Stabilization Scheme (4)

- (ii) Insert the following Note (4) after the existing footnote (3) under this major head:-

(4) This minor head will be divided into the following sub-heads: -

- (a) Dated Securities**
- (b) Treasury Bills**

(Effective from 2004-2005)
(Authority T-14018/15/2004-Codes)

Correction Slip No. 546 Dated: 20.01.2005

Page No. 430 (Reprint of Fourth Edition)

Major Head: 8999 Cash Balance (1)

(iii) **Insert the following minor head below the existing**

Minor Head '105-Remittances in Transit-Foreign': -

106- Market Stabilization Scheme (2)

(iv) Insert the following Note (2) after the existing footnote (1) under this major head:-

(2) This minor head will be divided into the following sub-heads: -

(c) Dated Securities

(d) Treasury Bills

(Effective from 2004-2005)
(Authority T-14018/15/2004-Codes)

Correction Slip No. 547 Dated 25.02.2005

Page No. 283 (Reprint of Fourth Edition)

Major Head: - 5002-Capital Outlay on Indian Railways-Commercial Lines

Sub-major Head: 02-Capital Free of Dividend Liability

Insert the following new minor head below the existing minor head '119-Metro Transport Project' opened vide correction slip No. 480 dated 15.09.2003: -

120-New Lines (Construction)

(Effective from 2004-2005)
(Authority T-14018/18/2001-Codes)

Correction Slip No. 548 Dated: 01.03.2005

Page No.124-126 (Reprint of Fourth Edition)

Major Head: - 2202-General Education

Sub-major Head: 03-University and Higher Education

Insert the following minor head below the minor head “112-Institute of higher learning (7)”: -

113- Interest subsidy on Education Loan to bright & needy students

(Effective from the year 2004-05)
(Authority: T-14018/6/2004-Codes)

Correction Slip No. 549 Date: 11.04.2005

Page No. 100 (Reprint of Fourth Edition)

Major Head: 2049-Interest Payments

Sub-major Head: 01-Interest on Internal Debt.

Insert the following new minor head below the existing minor head “123-Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government”: -

125-Interest on Special Central Government Securities, issued to NSSF against reinvestment of sums received on redemption of Special Central/State Government Securities

(Effective from 2003-2004)
Authority: T-14018/14/99-Codes)

Correction Slip No. 550 Date: 11.04.2005

Page No. 304 (Reprint of Fourth Edition)

Major Head: 6001-Internal Debt of Central Government

Insert the following new minor head below the existing minor head “124-Special Securities issued to Reserve Bank of India for Maintenance of Value Account in respect of India Millenium Deposits” opened vide correction slip No. 518 dated 15.07.2004: -

125-Special Central Government Securities, issued to NSSF against reinvestment of sums received on redemption of Special Central/State Government Securities

(Effective from 2003-2004)
Authority: T-14018/14/99-Codes)

Correction Slip No.551 Date: 11.04.2005

Page No. 359 (Reprint of Fourth Edition)

Major Head: 8007-Investments of National Small Savings Fund

Insert the following new minor head below the existing minor head “103-Investment in Special State Government Securities (1)”: -

104-Investment of sums, received in NSSF on redemption of Special Central/State Government Securities, in Special Central Government Securities

(Effective from 2003-2004)
Authority: T-14018/14/99-Codes)

Correction Slip No. 552 Date: 11.04.2005

Page No. 360 (Reprint of Fourth Edition)

Major Head: 8008-Income and Expenditure of National Small Savings Fund
Sub-major Head: 01-Income from Investments of Small Savings Collections

Insert the following new minor head below the existing minor head “103-Interest on Investment in Special State Government Securities (1)”: -

104-Interest on Investment in Special Central Government Securities issued against reinvestment of sums received in NSSF on redemption of special securities

(Effective from 2003-2004)
 Authority: T-14018/14/99-Codes)

Correction Slip No. 553 Dated: 15.04.2005

Page No. 100-104 (Reprint of Fourth Edition)

Major Head: 2049-Interest Payments

Sub-Major Head: 03-Interest on Small Savings Provident Funds etc. (6)

Insert the following new minor head below the existing minor head “116-Interest on Other Savings Certificates” opened vide correction slip No. 487 dated 22.01.2004: -

117-Interest on Defined Contribution Pension Scheme (14)
Add the following footnote (14) after the footnote (13) inserted vide Correction Slip No. 543 dated 20.01.2005:

(14) This minor head shall account for interest on Defined Pension Contribution Scheme for Government employees of Civil Ministries, Department of Posts, Railways and Telecommunication

(Effective from 01.01.2004)
 (Authority T-14018/31/2004-Codes)

Correction Slip No. 554 Dated: 15.04.2005

Page No. 117 (Reprint of Fourth Edition)

Major Head: 2071-Pensions and other Retirement Benefits (1)**Sub-Major Head: 01-Civil**

Insert the following new minor head below the existing minor head “116-Ex-gratia payments arising out of special VRS to Central Government employees declared as surplus” opened vide correction slip No. 471 dated 28.04.2003: -

- (i) 117-Government Contribution for Defined Contribution Pension Scheme (13)
- (ii) Add the following note (13) after the footnote (12) under this Major Head **(13) This Minor Head shall record the Government Contribution for Defined Contribution Pension Scheme of all civil ministries and Department of Telecommunication.**

(Effective from 01.01.2004)
(Authority T-14018/31/2004-Codes)

Correction Slip No. 555 Dated: 15.04.2005

Page No. 207 (Reprint of Fourth Edition)

Major Head: 3201-Postal Services**Sub-Major Head: 07-Pension**

Insert the following new minor head below the existing minor head “109-Ex-gratia payments arising out of Special Voluntary Retirement Scheme to employees declared surplus” opened vide correction slip No. 484 dated 19.09.2003”: -

110-Government Contribution for Defined Contribution Pension Scheme

(Effective from 01.01.2004)
(Authority T-14018/31/2004-Codes)

Correction Slip No. 556 Dated: 15.04.2005

Page No. 382 (Reprint of Fourth Edition)

Major Head: 8342 Other Deposits

Insert the following new minor head below the existing minor head “116- Deposits of State Bank of India under NRI Bonds Scheme”: -

117-Defined Contribution Pension Scheme for Government Employees

(Effective from 01.01.2004)
(Authority T-14018/31/2004-Codes)

Correction Slip No. 557 Dated: 03.05.2005

Page No 343 (Reprint of Fourth Edition)

Major Head: - 6885 - Other Loans to Industries and Minerals
Sub-major Head: - 01 - Loans to Industrial Financial Institutions

Insert the following new minor head

101-Loans to Stressed Asset Stabilisation Fund of Industrial Development Bank of India.

(Effective from the 2004-2005)
(Authority: - T-14018/14/99-Codes)

Correction Slip No. 558 Dated: 03.05.2005

Page No 364 (Reprint of Fourth Edition)

Major Head: - 8012 - Special Deposits and Accounts

Insert the following new minor head below the existing minor head 125 – Petroleum Bonds (1)

126 - Special Securities issued to Stressed Assets Stabilisation Fund in consideration of stressed assets of IDBI.

(Effective from the 2004-2005)
(Authority: - T-14018/14/99-Codes)

Correction Slip No. 559 Dated: 11.05.2005

Page No. 187-190 (Reprint of Fourth Edition)

Major Head: 3002-Indian Railways-Commercial Lines-Working Expenses

Insert the following new Sub Major/Minor head below the existing Sub Major Head "13 Suspense": -

**Sub-Major Head: 14 – Government Contribution for Defined
Contribution Pension Scheme**

**Minor Head: 101 - Government Contribution for Defined Contribution
Pension Scheme**

(Effective from 01.01.2004)
(Authority T-14018/31/2004-Codes)

Correction Slip No. 560 Dated: 11.05.2005

Page No. 191-194 (Reprint of Fourth Edition)

Major Head: 3003-Indian Railways-Strategic Lines-Working Expenses

Insert the following new Sub Major/Minor head below the existing Sub Major Head "13 Suspense": -

**Sub-Major Head: 14 - Government Contribution for Defined
Contribution Pension Scheme**

**Minor Head: 101 - Government Contribution for Defined Contribution
Pension Scheme**

(Effective from 01.01.2004)
(Authority T-14018/31/2004-Codes)

Correction Slip No. 561 Dated: 11.05.2005

Pages No. 1-2 (Reprint of Fourth Edition)

Major Head: - 0020-Corporation Tax**(1) Minor Head: 101-Income Tax on Companies (1)**

(a) "Delete the existing footnote (1) (iv)."

(b) **Substitute the existing footnote (1) (xviii) with the following: -**

"Deductions under Section 195 of the Income Tax Act, 1961 from Non Resident Individuals/Foreign Companies."

(c) **Insert the following Sub Heads after the existing footnote 1 (xxiii) Deduct – Refunds :**

(xxiv) Collection at Source under Section 206 – C of Income Tax Act, 1961 from Liquor for Human Consumption and Tendu Leaves.

(xxv) Collection at Source under Section 206 – C of Income Tax Act, 1961 from Timber obtained under Forest Lease.

(xxvi) Collection at Source under Section 206 – C of Income Tax Act, 1961 from Timber obtained by any Mode other than a Forest Lease.

(xxvii) Collection at Source under Section 206 – C of Income Tax Act, 1961 from any other Forest Product (not being Timber Leaves).

(xxviii) Collection at Source under Section 206 – C of Income Tax Act, 1961 from Scrap.

(2) Minor Head: 104-Penalties (6)

Delete the existing footnote (6).

(Effective from the year 2004-2005)

(Authority T-14018/3/2000-Codes)

Correction Slip No.562 Dated: 11.05.2005

Pages No. 3-4 (Reprint of Fourth Edition)

Major Head: - 0021-Taxes on Income Other than Corporation Tax**(1) Minor Head: 102-Income Tax on other than Union Emoluments including Pensions (2)**(a) **Delete the existing footnote (2) (iv), (xxiii), (xxiv) and (xxv).**(b) **Substitute the existing footnote (2) (xxii) with the following: -**

"Deductions under Section 195 of the Income Tax Act, 1961 from Non Resident Individuals/Foreign Companies."

(b) **Insert the following Sub Heads after the existing footnote 2 (xxix) Deduct – Refunds:-**

- (xxx) Collection at Source under Section 206 – C of Income Tax Act, 1961 from Liquor for Human Consumption and Tendu Leaves.
- (xxxi) Collection at Source under Section 206 – C of Income Tax Act, 1961 from Timber obtained under Forest Lease.
- (xxxii) Collection at Source under Section 206 – C of Income Tax Act, 1961 from Timber obtained by any Mode other than a Forest Lease.
- (xxxiii) Collection at Source under Section 206 – C of Income Tax Act, 1961 from any other Forest Product (not being Timber Leaves).
- (xxxiv) Collection at Source under Section 206 – C of Income Tax Act, 1961 from Scrap.

(2) Minor Head: 105-Penalties (8)

Delete the existing footnote (8).

(Effective from the year 2004-2005)
(Authority T-14018/3/2000-Codes)

Correction Slip No.563 Dated: 11.05.2005

Pages No. 9 (Reprint of Fourth Edition)

Major Head: - 0031-Estate Duty

Substitute the existing major head along with sub-major/minor heads/notes thereunder with the following: -

Major Head/Sub-major Heads	Minor Heads
0031-Estate Duty	
	101-Ordinary Collections
	500-Receipts Awaiting Transfer To Other Minor
Heads (1)	
	800-Other Receipts
	901-Share of net proceeds assigned to States (2)

Notes:

- (1) See Note 5 below the major head “0020-Corporation Tax”.
- (2) The minor head will figure as a minus entry in the Central Govt. Accounts and as a plus entry in the States Accounts.

(Effective from the year 2004-2005)
(Authority T-14018/3/2000-Codes)

Correction Slip No.564 Dated: 11.05.2005

Pages No. 9 (Reprint of Fourth Edition)

Major Head: - 0032-Taxes on Wealth

Substitute the existing major head along with sub-major/minor heads/notes thereunder with the following: -

Major Head/Sub-major Heads	Minor Heads
0032-Taxes on Wealth	
To	101-Ordinary Collections
	500-Receipts Awaiting Transfer
	Other Minor Heads (1)
	800-Other Receipts
	901-Share of net proceeds assigned to States (2)

Notes:

- (3) See Note (5) below the major head “0020-Corporation Tax”.
- (4) The minor head will figure as a minus entry in the Central Govt. Accounts and as a plus entry in the States Accounts.

(Effective from the year 2004-2005)
(Authority T-14018/3/2000-Codes)

Correction Slip No. 565 Dated: 03.06.2005

Page No. 21-22 (Reprint of Fourth Edition)

Major Head: 0049-Interest Receipts**Sub-Major Head: 03-Other Interest receipts of Central Government (2) (6)**

- (i) Delete following Minor Head and footnote as inserted vide correction slip no. 542 dated 20.01.2005 below the existing minor head “111 – Interest from Advances to Foreign Governments” and below footnote (9) respectively: -

Minor Head: 112 - Interest/Premium arising out of Market Stabilization Scheme (10)

Footnote : (10) This minor head will be divided into the following sub-heads:-

- (a) Interest
(b) Premium

(ii) Insert the following new minor heads below the existing Minor Head '111 – Interest from Advances to Foreign Governments': -

112 – Interest arising out of Market Stabilization Scheme
113 - Premium arising out of Market Stabilization Scheme

(Effective from 2004-2005)
(Authority T-14018/15/2004-Codes)

Correction Slip No. 566 Dated: 03.06.2005

Page No. 100-104 (Reprint of Fourth Edition)

Major Head: 2049-Interest Payments

Sub-Major Head: 01-Interest on Internal Debt

(i) Delete following Minor Head and footnote as inserted vide correction slip no. 543 dated 20.01.2005 below the existing minor head "123 – Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government" and below footnote (12) respectively: -

**Minor Head: 124 – Interest/Discount paid on Market Stabilization
Scheme Deposit of money in the bank (13)**

Footnote: (13) This minor head will be divided into the following sub-heads:-

- (a) Interest**
- (b) Discount allowed**

(ii) Insert the following new Minor Heads below the existing Minor Head 123 – Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government" :

**124 - Interest paid on Market Stabilization Scheme Deposit of money in
the bank:**

**125 - Discount allowed on Market Stabilization Scheme Deposit of money
in the bank**

(Effective from 2004-2005)
(Authority T-14018/15/2004-Codes)

Correction Slip No. 567 Date: 04.06.2005**Page No.: 397 (Reprint of Fourth Edition)**

Major Head: 8658 - Suspense Accounts (1)

Insert the following new Minor Head below existing Minor Head 136 – Customs Receipts awaiting transfer to the Receipt Head

138 – Other Nominated Banks (Private Sector Banks) Suspense

(Authority: T-14018/15/99-Codes)

Correction Slip No. 568 Date: 04.06.2005**Page No.: 404 (Reprint of Fourth Edition)**

Major Head: 8659 - Suspense Accounts (Defence) (1)

Insert the following new Minor Head below the existing Minor Head 125 – Adjustment in Debt Settlement with Pakistan.

138 – Other Nominated Banks (Private Sector Banks) Suspense

(Authority: T-14018/15/99-Codes)

Correction Slip No. 569 Date: 04.06.2005**Page No.: 406 (Reprint of Fourth Edition)**

Major Head: 8660 - Suspense Accounts (Railways) (1)

Insert the following new Minor Head below the existing Minor Head 132 – Transactions with Bangladesh.

138 – Other Nominated Banks (Private Sector Banks) Suspense

(Authority: T-14018/15/99-Codes)

Correction Slip No. 570 Date: 04.06.2005**Page No.: 407 (Reprint of Fourth Edition)**

Major Head: 8661 - Suspense Accounts (Postal) (1)

Insert the following new Minor Head below the existing Minor Head 137 – CAO Telecom Suspense.

138 – Other Nominated Banks (Private Sector Banks) Suspense

(Authority: T-14018/15/99-Codes)

Correction Slip No. 571 Date: 04.06.2005

Page No.: 408 (Reprint of Fourth Edition)

Major Head: 8662 - Suspense Accounts (Telecommunication) (1)

Insert the following new Minor Head below the existing Minor Head 137 – Postal Account Suspense.

138 – Other Nominated Banks (Private Sector Banks) Suspense

(Authority: T-14018/15/99-Codes)

Correction Slip No. 572 Dated: 17.06.2005

Pages No. (i) (Reprint of Fourth Edition)

TABLE OF CONTENTS

SECTION: RECEIPT HEADS (REVENUE ACCOUNTS)

Sector: A. Tax Revenue

Substitute the Sub-Sector: (b) Taxes on Property and Capital Transactions with “**(b) Taxes on Property, Capital and Other Transactions**”

Insert the following new major head below the existing major head “0033-Gift Tax”: -

0034. Securities Transaction Tax

Page 10

(Effective from 01.10.2004)
(Authority T-14018/3/2000-Codes)

Correction Slip No. 573 Dated: 17.06.2005

Pages No. 10 (Reprint of Fourth Edition)

(New Major Head)

The following new major head along with minor heads thereunder may be opened: -

Major Head: - 0034-Securities Transaction Tax

Minor Heads 101-Collection under Securities Transaction Tax (1)
 102-Penalty
 103-Interest
 901-Share of net proceeds assigned to States (2)

Notes:

- (1) This minor head will have the following sub-heads: -
 (a) Tax Collection
 (b) Deduct – Refunds
 (2) This minor head will figure as a “minus-entry” in the Central accounts and as “plus- entry in the State accounts.

(Effective from 01.10.2004)
 (Authority T-14018/3/2000-Codes)

Correction Slip No. 574 Dated : 24.08.2005**Corrigendum to Correction Slip No. 565 and 566 dated 03.06.2005**

Correction Slip No. 565 dated 03.06.2005

Page No.21-22 (Reprint of Fourth Edition)

Para (ii)

Read Minor Head Code 112 as 114 relating to minor head “**Interest arising out of Market Stabilization Scheme**”

Correction Slip No. 566 dated 03.06.2005

Page No.100 - 104 (Reprint of Fourth Edition)

Para (ii)

Read Minor Head Codes 124 and 125 as 126 and 127 relating to minor heads “**Interest paid on Market Stabilization Scheme Deposit of money in the bank**” and “**Discount allowed on Market Stabilization scheme Deposit of money in the bank**” respectively.

(Effective from 2004 - 2005)
 (Authority T-14018/15/2004-Codes)

Correction Slip No. 575 Dated: 24.10.2005

Page No. 18 (Reprint of Fourth Edition)

Major Head: - 0045 - Other Taxes and Duties on Commodities and Services

Insert the following new minor head below the existing minor head '117 – Receipts under Research and Development Cess Act, 1986': -

118 – Cable Tax

(Effective from 2004 - 2005)
(Authority T – 14018/3/2005-Codes)

Correction Slip No. 576 Dated: 18.01.2006

Page No. 370 (Reprint of Fourth Edition)

Major Head: - 8121 - General and other Reserve Funds

Insert the following new Minor Head of account below the existing Minor Head "117 – Employees Welfare Fund (Andhra Pradesh State)": -

118 – National Fund for Control of Drug Abuse

(Effective from the year 2005-06)
(Authority T – 14018/14/2005-Codes)

Correction Slip No. 577 Dated:27.01.2006

Page No. 28 (Reprint of Fourth Edition)

Major Head: - 0070 - Other Administrative Services

Sub Major Head: - 60 – Other Services

Insert the following new Minor Head of account below the existing Minor Head "117 – Visa Fees": -

118 – Receipts under Right to Information Act, 2005

(Effective from the year 2005-06)
(Authority T – 14018/3/2005-Codes)

Correction Slip No 578 Dated:27.03.2006

Page No. 225 (Reprint of Fourth Edition)

D. Grants-In-Aid and Contributions

Major Head: - 3601 - Grants-in-aid to State Governments (1) (3) (4)

Sub-Major Head: 01 – Non-Plan Grants

Insert the following new Minor Head of account below the existing Minor Head “105 – Grants from Central Road Fund”: -

107 – Compensation to meet revenue loss on introduction of VAT

(Effective from the year 2005-06)
(Authority T – 14018/9/2000-Codes)

Correction Slip No579 Dated:27.03.2006

Page No. 227 (Reprint of Fourth Edition)

Major Head: - 3602 - Grants-in-aid to Union Territory Governments (1) (3)

Sub-Major Head: 01 – Non-Plan Grants

Insert the following new Minor Head of account below the existing Minor Head “105 – Grants from Central Road Fund”: -

107 – Compensation to meet revenue loss on introduction of VAT

(Effective from the year 2005-06)
(Authority T – 14018/9/2000-Codes)

Correction Slip No. 580 Dated: 03.04.2006

Page No. 117 (Reprint of Fourth Edition)

Major Head: - 2071 - Pensions and Other Retirement Benefits (1)

Sub-Major Head: 01 Civil

Insert the following new minor head below the existing minor head '117 – Government Contribution for Defined Contribution Pension Scheme (13)' opened vide correction slip No. 554 dated 15.04.2005: -

118 – Medical Treatment of CGHS Pensioners

(Effective from 2005-06)
(Authority:- T – 14018/6/2004-Codes)

Correction Slip No581 Dated: 01.05.2006

Page No. 21 (Reprint of Fourth Edition)

Major Head: - 0049 - Interest Receipts
Sub Major Head: - 01 – Interest from State Governments

Insert the following new minor head below the existing minor head '108 – Interest on 1984 – 89 State Plan Loans consolidated in term of recommendations of the 9th Finance Commission': -

109 – Interest on State Plan Loans consolidated in terms of recommendations of the 12th Finance Commission'

(Effective from 2005 - 2006)
(Authority T – 14018/13/2005-Codes)

Correction Slip No. 582 Dated: 01.05.2006

Page No. 351 (Reprint of Fourth Edition)

Major Head: - 7601 - loans and Advances to State Governments**Sub-Major Head: 02 – Loans for State Plan Schemes**

Insert the following new Minor Head of account below the existing Minor Head '104 – 1984 – 89 State Plan Loans consolidated in term of recommendations of the 9th Finance Commission': -

105 – State Plan Loans consolidated in terms of recommendations of the 12th Finance Commission'

(Effective from the year 2005-06)
(Authority T – 14018/13/2005-Codes)

Correction Slip No. 583 Dated: 02.05.2006

Page No. 124 (Reprint of Fourth Edition)

B. Social Services**(a) Education, Sports, Art and Culture****Major Head: - 2202 - General Education (1)****Sub-Major Head: 01 – Elementary Education (10) (1)**

Insert the following new Minor Heads below the existing Minor Head – 110 - Examinations:

Minor Head: 111 – Sarva Shiksha Abhiyan
112 – National Programme of Nutritional Support to Primary Education

(Effective from 2006-07)
(Authority T – 14018/6/2004-Codes)

Correction Slip No. 584 Dated: 02.05.2006

Page No. 377(Reprint of Fourth Edition)

Major Head: - 8229 - Development and Welfare Funds

Insert the following new Minor Head below the existing Minor Head 126 – Development Fund for Tea Sector” (inserted vide correction slip No. 529 dated 07.12.2004):

Minor Head: 127 - Prarambhik Shiksha Kosh

(Effective from 2006-07)
(Authority T – 14018/6/2004-Codes)

Correction Slip No. 585 Dated: 02.05.2006

Page No. 358 (Reprint of Fourth Edition)

Major Head: 8001 - National Savings Deposits

- (i) Change the nomenclature of existing minor head “101 – Post Office Savings Bank Deposits” with the following:-
101 – Post Office Savings Account, 1981
- (ii) Change the nomenclature of the existing minor head “105 – Post Office Recurring deposits” with the following:-
105 – Post Office Recurring deposit, 1981
- (iii) Delete the Minor Head “**103 – National Savings Fixed and Time Deposits (1)**” and Minor Head “**104 – Cumulative Time Deposits (1)**”
- (iv) **Delete footnote (1)**
- (v) Open following new Minor Heads: -
106 – Post Office Time Deposits (1 year), 1981.
107 – Post Office Time Deposits (2 year), 1981.
108 – Post Office Time Deposits (3 year), 1981.
109 – Post Office Time Deposits (5 year), 1981.
110 – Post Office Monthly Income Account, 1987.
111 – Senior Citizen Savings Scheme, 2004.
112 – Discontinued National Savings Deposit Schemes.

(Effective from 2004-05)
(Authority T – 14018/14/2004-Codes)

Correction Slip No. 586 Dated: 02.05.2006

Page No. 360 (Reprint of Fourth Edition)

Major Head: 8008 - Income and Expenditure of National Small Savings Fund

Sub-Major Head: 02 – Interest Payments to Subscribers

- (vi) Change the nomenclature of existing minor head '101 – Interest on Savings Deposits' with the following: -
101 – Interest on National Savings Deposits
- (vii) Change the nomenclature of existing Minor Head '102 – Interest on Savings Certificates' with the following: -
102 – Interest on National Savings Certificates
- (viii) Insert the following new Sub Major/Minor Head after the existing Sub Major Head 03 – Management Cost:

Sub Major Head: 04 – Other Income of NSSF
Minor Head: 800 – Other Receipts

(Effective from 2004-05)
(Authority T – 14018/14/2004-Codes)

Correction Slip No. 587 Dated: 06.06.2006

Page No. 179 (Reprint of Fourth Edition)

Major Head: - 2820 - Energy Co-ordination and Development

Delete the Major Head 2820 - Energy Co-ordination and Development

(Effective from 2004-05)
(Authority T – 14018/29/2000-Codes)

Correction Slip No. 588 Dated: 06.06.2006

Page No. V of Table of Contents (Reprint of Fourth Edition)

Sector C – Economic services

Sub Sector (e) Energy

Delete the Major Head 2820 - Energy Co-ordination and Development

(Effective from 2004 - 2005)
(Authority T – 14018/29/2000-Codes)

Correction Slip No. 589 Dated: 15.06.2006

Page No. 177 (Reprint of Fourth Edition)

Major Head: - 2802 - Petroleum

Sub-Major Head: 80 – General

Insert the following new Minor Head below the existing Minor Head – 101
Payment to Oil Companies in settlement of their claims under administered pricing:

Minor Head 102 – Subsidy to Oil Marketing Companies

(Effective from 2005-06)
(Authority T – 14018/7/2001-Codes)

Correction Slip NO. 590 Dated: 04.07.2006

Page No. 13 (Reprint of Fourth Edition)

Major Head: - 0038 - Union Excise Duties (1)

Sub Major Head: - 03 – Non-Shareable Duties

Insert the following new Minor Head of Accounts under the existing minor
head “110 – Additional Duty of Excise on Tea and Tea Waste (10)” (inserted vide
draft correction slip no. 505 dated 11.05.2004):

**Minor Head: 111 – Additional Duty of Excise on Pan Masala and Certain
Tobacco Products**

(Effective from 2005 - 2006)
(Authority T – 14018/3/2005-Codes)

Correction Slip No. 591 Dated: 11.07.2006

Page No. 103 (Reprint of Fourth Edition)

Major Head: 2049 – Interest Payments

Sub Major Head: 04 – Interest on Loans and Advances from Central Government

Insert the following new Minor Head of Account below the existing Minor Head “108 – Interest on 1984-89 State Plan Loans consolidated in terms of recommendations of the 9th Finance Commission”.

Minor Head: 109 – Interest on State Plan Loans consolidated in terms of recommendations of the 12th Finance Commission

(Effective from 2005 - 2006)
(Authority T – 14018/13/2005-Codes)

Correction Slip No. 592 Dated: 11.07.2006

Page No. 310 (Reprint of Fourth Edition)

Major Head: 6004 – Loans and Advances from the Central Government

Sub Major Head: 02 – Loans for State/Union Territory Plan Schemes

Insert the following new Minor Head of Account below the existing Minor Head “104– 1984-89 State Plan Loans consolidated in terms of recommendations of the 9th Finance Commission”.

Minor Head: 105– State Plan Loans consolidated in terms of recommendations of the 12th Finance Commission

(Effective from 2005 - 2006)
(Authority T – 14018/13/2005-Codes)