

**GOVERNMENT OF N.C.T. OF DELHI  
DIRECTORATE OF TRAINING AND TECHNICAL EDUCATION  
MUNI MAYA RAM MARG, PITAMPURA, DELHI**

No.F.DTTE/AC/X(5)/Cir./2008-09/ 8947-54

Dated 28/9/15


**ENDORSEMENT**

A copy of the under mentioned paper is forwarded for information & necessary action to the following:-

1. N.S.I.T./D.T.U./DIPSAR/C.O.A./S.U.S.A./G.B.P. Eng. College/Govt. Eng. College Jaffarpur/Ambekar Institute of Technology/ IIIT Okhla
2. The Principals of Polytechnics/ITIs /BPIBS/CSI/BTC.
3. The Registrar, Board of Technical Education, Delhi.
4. The Dy. App. Advisor, Office of the Dy. App. Advisor, Delhi.
5. All Branch incharges, DTTE (HQ).
6. P.S. to Pr. Secretary, Director, TTE.
7. DDO, DTTE(HQ)
8. Programmer, DTTE (HQ) for uploading on the website under the link circulars.

List of paper forwarded:-

S.No.	Name of the Department	Letter No. and date	Subject
1.	Special Secretary, Finance (R) Fiance Budget Department, Govt of NCT of Delhi.	No.F.3(2)/2014- 15/Fin(B)/dsfb/1208 dated 10/09/2015	Availability of the funds and Classification of Expenditure in list of Major and Minor Head of Accounts for the Union and States

  
**(K.N.SUBHASH BABU)**  
**ACCOUNTS OFFICER**

117/PJ/Spl. Dir 5353/PJ/DD  
15/09/15 15-9-15

F.3 (2)/2014-15/Fin(B)/dsfb/1208  
FINANCE (BUDGET) DEPARTMENT  
GOVT. OF N.C.T. OF DELHI

4<sup>th</sup> Level, A-Wing,  
Delhi Sectt. I.P. Estate,  
New Delhi.

Dated: 10/09/2015

**Sub: Availability of the funds and Classification of Expenditure**

It has been observed that some of the Departments are submitting proposal(s) to Finance Department for concurrence without mentioning the availability of the funds and details of Head of Account to which the expenditure is to be debited. In some cases 15 digit codes are written in one go without indicating the function, sub-function and programme which also makes it difficult to identify and link proposal without consulting the grant book. This causes delay in processing of the proposal.

Regarding above attention of departments is invited to the provisions contained in List of Major and Minor Heads of Accounts for the Union and States and Delegation of Financial Powers Rules regarding classification of expenditure. The classification of expenditure in numeric code is in standard six tiers as indicated under:-

I. Major Head	-	4 digits (Function)
II. Sub-Major Head	-	2 digits (Sub-function)
III. Minor Head	-	3 digits (Programme)
IV. Sub-Head	-	2 digits (Scheme)
V. Detailed Head	-	2 digits (Sub-Scheme)
VI. Object Head	-	2 digits (Primary Unit of Appropriation or Object Head)

Standard code numbers allotted to the Major, Sub-Major and the Minor Heads in detailed demands for grants of GNCT of Delhi are as per List of Major and Minor Heads of Accounts for the Union and States and the Object Head also as prescribed in Rule 8 of delegation of Financial Powers Rule 1978. The codes for Sub-Heads and Detailed Heads are allotted by the Controller of Accounts, GNCT of Delhi.

The detailed Demands for Grants are prepared taking into consideration six tiers standard pattern of codification for classification of expenditure. The departments while submitting their proposals for approval/concurrence are required to indicate the above pattern of codification in notes as well as while issuing sanctions.

An example for classification of expenditure in 15 Digit Code is given below. The details for this entry is taken from Page No.1 of Demand No.1 in Detailed

16/9/2015

17/9/15

117/PJ/Spl. Dir

1333/Aruth

23/9/15

23/9/15

Demands for Grants 2015-16 and departments while issuing sanction or submitting proposals will adopt similar pattern.

Major Head-2011 - Parliament/State/Union Territory Legislature,  
Sub-Major Head-02 - State/Union Territory Legislature,  
Minor Head-101 - Legislative Assembly,  
Sub-Head-99 - Speaker and Deputy Speaker,  
Detailed Sub-Head- 00,  
Object head- 01 -Salaries

All the Departments are therefore, requested that proposal for concurrence of the Finance Department should contain a certificate of availability of funds with classification of expenditure in 15 digit codes as indicated in Detailed Demands for Grants in respect of their department. Similarly the sanction conveying the approval of sanctioning authority will contain classification of expenditure on above pattern.

This issue with approval of Principal Secretary, Finance.

  
(D.F. Dwivedi)  
Spl. Secretary, Finance (R)

Copy to:-

- All Principal Secretaries/Secretaries/Head of Departments, GNCTD.
- All Deputy Secretaries, Finance Department, GNCTD.