

**EXPENDITURE HEADS**  
(*Capital Account*)

**A. Capital Account of General Services**

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4046 Capital Outlay on Currency, Coinage and Mint</b>	
	101 Currency Note Press (1)
	102 Bank Note Press (1)
	103 Security paper Mill (1)
	107 Mint (2)
	108 Silver Refinery
	201 Purchase of Metal
	202 Metal Value of uncurrent and confiscated coins destroyed
	203 Purchase of Gold and Silver (3)
	204 Purchase of Reserve Bank Shares (4)
	205 Import of coins from abroad (5)
	206 Purchase of Gold
	207 Purchase of Silver
	208 Purchase of Coins from Security Printing & Minting Corporation of India Limited
	800 Other expenditure
	901 Deduct-Receipts and Recoveries on Capital Account (3)

**Note:**

- (1) Divided into the sub-heads—(a) Land, (b) Buildings, (c) Plant and Machinery (d) Deduct-depreciation (e) suspense and (f) Other expenditure.
- (2) This minor head is divided into the following sub-heads (a) Land (b) Buildings (c) Plant and Machinery and (d) Other expenditure.
- (3) 'Deduct Receipts and Recoveries on Capital Account' will be sub-head under the relevant minor head, as per paragraph 4.3 of the General Directions. These minor heads have been retained temporarily till the balances (upto 1992-93) are segregated and transferred to the relevant minor heads.
- (4) This minor head will accommodate expenditure on undisbursed compensation paid to the share holders of the RBI, consequent upon the nationalisation of the Banks, w.e.f 1.1.1949.
- (5) The nominal value of the coins issued to Reserve Bank of India (for circulation) out of those imported, should be debited to the minor head 'Nickel Coinage Account' below the Major Head '8656-Coinage Account' by contra credit (minus debit) to the Major Head '4046-Capital Outlay on Currency, Coinage and Mint'-Imports of Coins from Abroad-Deduct Receipts and Recoveries on Capital Outlay'. While the Debit to the Major Head '8656-Coinage Account' will be for the face value of the coins, the minus debit to the Major Head '4046' will be for the purchase price or for the proportionate purchase price in case the entire imported coins are not issued for circulation. The difference between the two should be taken as profit to be accounted for under the Mint Profit Account below the Major Head '8656-Coinage Account'.

The portion of the profit relating to the coins actually circulated during the year should be taken as receipt under the Major Head '0046-Currency, Coinage and Mint', as usual.

In case of Import of Blanks which are subsequently embossed for converting them into coins and making them fit for circulation as coins, the cost of the Imported Blanks is to be taken under the minor head 'Purchase of Metal' as if the metal has been purchased for the manufacture of coins. The usual procedure of accountal in respect of coins manufactured by the Mint is also to be followed for coins manufactured from Imported Blanks.

**MAJOR / SUB-MAJOR HEADS      MINOR HEADS**  
**4047    Capital Outlay on Other**  
**Fiscal Services**

005	Central Goods and Services Tax
006	State Goods and Services Tax(3)
007	Union Territory Goods and Services Tax(4)
037	Customs
038	Union Excise
039	State Excise
105	India Security Press, Nasik (1)
107	Security Printing Press, Hyderabad (2)
800	Other expenditure

**Note:**

- (1) Divided into the following sub-heads:-  
 (i) Land (ii) Buildings (iii) Plant and Machinery (iv) Other Expenditure and (v) Deduct-Depreciation.
- (2) Divided into the following sub-heads:-  
 (i) Management (ii) Land (iii) Buildings (iv) Plant and Machinery (v) Suspense and (vi) Other Expenditure.
- (3) This Minor Head will be used for States/Union Territories with Legislatures.
- (4) This Minor Head will be used for Union Territories without Legislatures

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4055 Capital Outlay on Police</b>	201 Central Reserve Police 202 Assam Rifles 203 Border Security Force 204 National Security Guard 205 Industrial Security Force 206 Special Protection Group 207 State Police (1) (3) 208 Special Police (2) 209 Railway Police (3) 210 Research, Education and Training 211 Police Housing (4) 212 Delhi Police 213 Special Service Bureau 214 Border Management 215 Coastal Security 216 Other Police Organisations 800 Other Expenditure (5).

**Note:**

- (1) This minor head will have the following sub-heads: District Police, Village Police, etc. depending upon the schemes followed by various States.
- (2) This minor head includes expenditure on State Militia, Armed Force, etc.
- (3) The expenditure on Police Stations will also be recorded under these minor heads.
- (4) Integrated complexes, which also include residential accommodation/facilities, will be booked under the respective minor heads.
- (5) The expenditure on barbed wire fencing should be classified under this minor head. This would also record expenditure on capital expenditure relating to Central Bureau of Investigation.

<b>MAJOR /SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4058 Capital Outlay on Stationery and Printing</b>	103 Government Presses (1) 800 Other expenditure

**Note:**

- (1) Sub-heads will be 'Buildings', 'Machinery and Equipments' and 'Other Expenditure'

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS.</b>
<b>4059 Capital Outlay on Public Works (1)</b>	
<i>01 Office Buildings</i>	001 Direction and Administration (2)
	051 Construction (1) (4)
	052 Machinery and Equipment (5)
	201 Acquisition of Land (3)
	202 Acquisition of Ready Built Accommodation
	799 Suspense (6)
	800 Other expenditure
<i>60 Other Buildings (7)</i>	051 Construction (1) (4)
	800 Other Expenditure
<i>80 General</i>	001 Direction and Administration
	051 Construction (1) (4)
	052 Machinery and Equipment
	201 Acquisition of Land
	799 Suspense (6)
	800 Other expenditure

**Note:**

- (1) This Major Head and the Minor Head 'Construction' thereunder is intended to record the Capital expenditure by Public Works Department on all non-residential buildings in respect of the following categories: -
  - (a) Functions/Organisations covered by the major/sub-major heads falling in the sector 'General Services' except the 'India Security Press', 'Currency Note Press', 'Bank Note Press', 'Security Paper Mill', 'Mints' and 'Police' for which separate major head have been provided for in the sector.
  - (b) All general-purpose office and administrative buildings, irrespective of the function to which they relate. Other principles explained in Note (1) below the Major Head '2059-Public Works' shall apply mutatis mutandis for the accountal of Capital Outlay on construction and acquisition.
- (2) This minor head will record the expenditure on establishment of P.W.D exclusively engaged for capital works relating to non-residential buildings. Where such establishment caters to the expenditure on buildings for residential and other functional purposes and also roads and bridges, proportionate establishment charges should be transferred pro-rata to those heads of account from this minor head. For this purpose, a deduct sub-head 'Deduct-Establishment charges transferred pro-rata to other capital major heads' may be opened. The contra debits for these adjustments will appear as object classification under the sub-head 'Buildings' below the programme minor heads under the functional capital major head concerned or under appropriate programme minor head below '4216- Capital Outlay on Housing' or '505- Capital Outlay on Roads and Bridges' as the case may be.

A sub-head 'Add-percentage charges for establishment transferred from revenue' may also be opened under this minor head to record the percentage transfers, if any, made from the revenue expenditure head. '2059-Public Works' in respect of works expenditure for functions under 'General Services'.

- (3) This minor head will record expenditure on acquisition of land by the P.W. Department for general purposes. Cost of land acquired for any specific work or

purpose will be recorded either as part of cost of the works or separately, under the relevant functional major/minor head.

- (4) See Note (1) above. This minor head may be divided into sub-heads corresponding to various functional major heads, as considered necessary.
- (5) This minor head will record the expenditure on ordinary tools and plant, if any, acquired by P.W. divisions exclusively for capital works. In this connection please also refer to Note (2) above for pro-rata percentage, transfers of tools and plant on the basis stated therein.
- (6) See Note (9) below the major head '2059-Public works'.
- (7) This sub major head will record capital expenditure on functional buildings relating to-General Services such as 'Court Buildings'.  
The Capital expenditure of the Police Organisation will be classified under the major head '4055 - Capital Outlay on Police'.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4070 Capital Outlay on Other Administrative Services</b>	003 Training 101 Election 800 Other expenditure

<b>MAJOR /SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4075 Capital Outlay on Miscellaneous General Services</b>	107 Canteen Stores Department
	112 Payment to the Government of United Kingdom for the purchase of Sterling ANNUITIES (1)
	113 Equated payments of sterling pensions recovered from other Departments/State Governments (1)
	201 Payment to Pakistan for Unique Institutions
	202 Bombay Land Scheme
	203 Properties acquired under Chapter XX-A of Income Tax Act, 1961
	204 Acquisition of immovable property under Chapter XX-C of Income Tax Act.1961 (2)

**Note:**

- (1) Prior to 1-4-55, the Government of India used to purchase annuities from the Government of United Kingdom for meeting the liabilities in respect of sterling pensions. With effect from 1-4-55, this liability was finally taken over by the Government of United Kingdom who in turn repaid to the Government of India, in 10 equal installments the balance of the principal portion of the debt in respect of annuities remaining outstanding on 31-3-1955 after deducting the capital value of the estimated future cost of the sterling pensions and other liabilities transferred to them with interest thereon.

These arrangements necessitated certain financial adjustments in the books of the Central and State/Union Territory Governments as follows:

- (i) In the books of Central Government: The Central Government's portion of the liability on the sterling pensions transferred to U.K. will be split up between Civil, Defence, Posts and Telegraphs and Railway Departments in the ratio of the amount debited to revenue in equated installments over a period of 30 years w.e.f. 1-4-55 assuming the same rate of interest as in the case of the annuities purchased from the U.K. under the earlier arrangement. These equated payments will be debited to the appropriate heads opened for the purpose under the relevant major heads accommodating the pensionary liability of the departments concerned by contra credit to the heads:-
- (a) Equated payment of sterling pension recovered from other Departments/State Governments.
- (b) Interest portion of equated payments on account of write back of capital value of annuities in purchase of sterling pensions below the head '0049- Interest Receipts 60-Other interest receipts of Central Government 800-Other receipts' (in respect of interest portion).
- (ii) In the Books of States/Union Territories: The share of the sterling pensions etc. will be repaid by them to the centre in annual equated installments over a period of 30 years, assuming the same rate of interest as for the annuities.

These payments will be debited to the minor head 'Equated Payment on account of capital outlay on sterling pensions to the Government of India by the State/Union Territory Governments' under the Major Head '2071- Pension and Other Retirement Benefits' by per contra credit, in the books of Government to the heads:-

- (a) 'Deduct-Receipts and recoveries on capital account' under the minor head 'Payment to the Government of U. K. for the purchase of sterling annuities' (in respect of principal portion) and
  - (b) 'Miscellaneous Interest Receipts' under the sub-major head '01-Interest from State Governments' and '02-Interest from Union Territory Governments' below the major head '0049-Interest Receipts' (in respect of interest portion).
- (2) The receipts on account of the sale proceeds may be booked to a deduct head with the nomenclature 'Deduct-Receipts on account of sale of immovable properties under Chapter XX-C of Income Tax Act, 1961'.



<b>MAJOR /SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4076 Capital Outlay on Defence Services</b>	
<i>01 Army</i>	050 Land (1)
	101 Aircraft and Aero Engine
	102 Heavy and Medium vehicles
	103 Other Equipments
	105 Military Farms
	106 Procurement of Rolling Stock.
	107 Ex-Servicemen Contributory Health Scheme
	112 Rashtriya Rifles
	113 National Cadet Corps.
	202 Construction Works
	799 Stock Suspense
<i>02 Navy</i>	050 Land (1)
	101 Aircraft and aero engine
	102 Heavy and Medium vehicles
	103 Other Equipments
	104 Joint staff
	202 Construction Works
	204 Naval Fleet
	205 Naval Dockyards/Projects.
<i>03 Air Force</i>	050 Land (1)
	101 Aircraft and aero engine
	102 Heavy and Medium vehicles
	103 Other Equipments
	202 Construction Works
	206 Special Projects
<i>04 Ordnance Factories</i>	052 Machinery and Equipment
	111 Works
	799 Suspense
<i>05 Research &amp; Development Organisation</i>	052 Machinery and Equipment
	111 Works
<i>06 Inspection Organisation</i>	111 Works
<i>07 Special metals and Super Alloys Project</i>	208 Special metals and super Alloys Project
08 Technology Development	209 Assistance for Prototype Development under Make Procedure
	210 Assistance to Small & Medium Enterprises for Technology Development

**Note:**

- (1) This will record expenditure on acquisition of land other than that required for specific work projects.