

## C. Capital Account Of Economic Services

### *(a) Capital Account of Agriculture and Allied Activities*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4401 Capital Outlay on Crop Husbandry (1)</b>	
	101 Farming Cooperatives
	102 Food Grains Crops
	103 Seeds (2)
	104 Agricultural Farms (3)
	105 Manures and Fertilisers
	107 Plant Protection
	108 Commercial Crops
	112 Development of Pulses
	113 Agricultural Engineering
	114 Development of Oil Seeds
	119 Horticulture and Vegetable Crops
	190 Investments in Public Sector and other Undertakings (4)
	800 Other expenditure

**Note:**

- (1) Sub-heads 'Buildings' and 'Equipments' may be opened below the concerned programme minor heads, wherever necessary.
- (2) This will include expenditure on seed farms.
- (3) This will include expenditure on commercial, experimental and other agricultural farms other than seed farms.
- (4) The name of each Public Sector and other Undertaking will appear as a distinct Sub-head below this Minor Head.

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

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

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****4403    Capital Outlay on Animal  
Husbandry**

101	Veterinary Services and Animal Health
102	Cattle and Buffalo Development
103	Poultry Development
104	Sheep and Wool Development
105	Piggery Development
106	Other Live Stock Development
107	Fodder and Feed Development
109	Extension and Training
111	Meat Processing
190	Investments in Public Sector and Other Undertakings
800	Other expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4404 Capital outlay on Dairy Development (1)</b>	102 Dairy Development Projects 109 Extension and Training (Each Milk supply scheme will be a minor head) 190 Investments in Public Sector and other Undertakings 800 Other expenditure

**Note:**

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

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4405 Capital Outlay on Fisheries</b>	001 Direction and Administration 101 Inland Fisheries 102 Estuarine/Brackish Water Fisheries 103 Marine Fisheries 104 Fishing Harbour and Landing Facilities 105 Processing, Preservation and Marketing 109 Extension and Training 190 Investments in Public Sector and other Undertakings 191 Fishermen's Cooperatives 800 Other expenditure

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

070	Communication and Buildings
101	Forest Conservation, Development and Regeneration (2)
102	Social and Farm Forestry
105	Forest Produce
112	Rosin and Turpentine Factories
190	Investments in Public Sector and other Undertakings (1)
800	Other expenditure

*02 Environmental Forestry  
and Wild Life*

110	Wildlife
111	Zoological Park
112	Public Gardens
800	Other expenditure

**Note:**

- (1) The name of each Public Sector and other Undertaking will appear as & Sub-head below this minor head.
- (2) This minor head will include expenditure on acquisition and development of forests.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4407 Capital Outlay on Plantations</b>	
<i>01 Tea</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other Expenditure
<i>02 Coffee</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other expenditure
<i>03 Rubber</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other expenditure
<i>04 Spices</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other expenditure
<i>60 Others</i>	310 Jute 811 Coconuts 813 Cashew 829 Arccanut

<b>MAJOR /SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4408 Capital Outlay on food Storage and Warehousing</b>	
<i>01 Food</i>	101 Procurement and Supply (1)
	103 Food processing
	190 Investments in Public Sector and other Undertakings
	800 Other expenditure
<i>02 Storage and Warehousing</i>	
	101 Rural Godown programmes
	190 Investments in Public sector and other Undertakings
	800 Other expenditure

**Note:**

- (1) This minor head will record the expenditure on Government Grain Supply Schemes relating to procurement, storage and distribution of food grains and pulses. Each such scheme will appear as a sub-head.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>	
<b>4415 Capital Outlay on Agricultural Research and Education</b>		
<i>01 Crop Husbandry</i>	004	Research
	277	Education
	800	Other expenditure
<i>02 Soil and Water Conservation</i>	004	Research
	277	Education
	800	Other expenditure
<i>03 Animal Husbandry</i>	004	Research
	277	Education
	800	Other expenditure
<i>04 Dairy Development</i>	004	Research
	277	Education
	800	Other expenditure
<i>05 Fisheries</i>	004	Research
	277	Education
	800	Other Expenditure
<i>06 Forestry</i>	004	Research
	277	Education
	800	Other expenditure
<i>07 Plantations</i>	004	Research
	277	Education
	800	Other expenditure
<i>80 General</i>	004	Research
	277	Education
	800	Other expenditure

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****4416    Investments in Agricultural  
          Financial Institutions**

190	Investments in Public sector and other Undertakings
200	Other Investments

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

001	Direction and Administration
003	Training
004	Research and Evaluation
106	Investments in multi-purpose Rural Cooperatives
107	Investments in Credit Cooperatives
108	Investments in other Cooperatives
190	Investments in Public Sector and other Undertakings
200	Other Investments

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****4435    Capital Outlay on Other  
          Agricultural Programmes**  
*01 Marketing and Quality  
          Control*

101	Marketing facilities
102	Grading and quality control facilities
190	Investments in Public sector and other Undertakings
800	Other expenditure

*60 Others*Each programme not covered elsewhere will be  
a minor head

*(b) Capital Account of Rural Development*

<b>MAJOR /SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4515 Capital Outlay on other Rural Development Programmes</b>	
	101 Panchayati Raj
	102 Community Development
	103 Rural Development
	800 Other expenditure

*(c) Capital Account of Special Areas Programme***MAJOR / SUB-MAJOR HEADS      MINOR HEADS****4551    Capital Outlay on Hill****Areas***01 Western Ghats**60 Other Hill Areas*

Minor heads corresponding to functional major heads/sub major heads may be opened as necessary

**MAJOR / SUB-MAJOR HEADS      MINOR HEADS****4552    Capital Outlay on North  
Eastern Areas**

Minor heads corresponding to functional major heads/sub major heads may be opened as necessary

**MAJOR / SUB-MAJOR HEADS****MINOR HEADS****4575 Capital Outlay on other  
Special Areas Programmes***01 Dangs District**02 Backward Areas**03 Tribal Areas**04 Ladakh Autonomous Hill  
Development Council**05 Jharkand Area Autonomous  
Council**06 Border Area Development**60 Others*

Minor heads corresponding to functional major heads/sub major heads may be opened under the sub major heads as necessary

*(d) Capital Account of Irrigation and Flood Control*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4700 Capital Outlay on Major Irrigation (1)</b>	
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 Investment in Public Sector and Other Undertakings 799 Suspense 800 Other Expenditure (2)

**Note:**

- (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', 'wharf and jetties', 'Dredging' and 'Buildings'.

**MAJOR / SUB-MAJOR 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 Investment in Public Sector and Other Undertakings  
 799 Suspense  
 800 Other Expenditure (2)

**Note:**

- (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'.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4702 Capital Outlay on Minor Irrigation</b>	
	101 Surface Water
	102 Ground Water
	800 Other Expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4705 Capital Outlay on Command Area Development</b>	
	Each Command Area Development (1)

**Note:**

(1) See Note (1) below the major head '2705-Command Area Development'.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4711 Capital Outlay on Flood Control projects</b>	
<i>01 Flood Control</i>	001 Direction and Administration 050 Land 052 Machinery and Equipment 103 Civil Works 799 Suspense 800 Other Expenditure Each Flood Control Project will be a Minor Head (1)
<i>02 Anti-sea Erosion Projects</i>	001 Direction and Administration 050 Land 052 Machinery and Equipment 103 Civil Works 799 Suspense 800 Other Expenditure
<i>03 Drainage</i>	001 Direction and Administration 050 Land 052 Machinery and Equipment 103 Civil Works 799 Suspense 800 Other Expenditure

**Note:**

- (1) For this minor head the sub heads will be embankments, Protective works and Buildings.

*(e) Capital Account of Energy*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4801 Capital Outlay on Power Projects</b>	
<i>01 Hydel Generation</i>	001 Direction and Administration
	052 Machinery and Equipment
	190 Investments in Public Sector and other Undertakings
	799 Suspense
	Each Hydel-Electric Scheme (1)
	800 Other Expenditure
 <i>02 Thermal Power Generation</i>	
	001 Direction and Administration
	052 Machinery and Equipment
	190 Investments in Public Sector and other Undertakings
	799 Suspense
	Each Thermal Power Scheme (2)
	800 Other Expenditure
 <i>03 Nuclear Power Generation</i>	
	001 Direction and Administration
	052 Machinery and Equipment
	102 Fuel
	103 Waste Management
	104 Fast Breeder Reactor.
	190 Investments in Public Sector and other undertakings
	799 Suspense
	Each Nuclear Power Scheme
	800 Other Expenditure
 <i>04 Diesel/Gas Power Generation</i>	
	001 Direction and Administration
	052 Machinery and Equipment
	190 Investments in Public Sector and other undertakings
	799 Suspense
	Each Diesel/Gas Power Scheme (3)
	800 Other Expenditure
 <i>05 Transmission and</i>	

*Distribution (4)*

001	Direction and Administration
052	Machinery and Equipment
190	Investments in Public Sector and other undertakings
799	Suspense Each Transmission and Distribution Scheme (5)
800	Other Expenditure

*06 Rural Electrification*

001	Direction and Administration
052	Machinery and Equipment
190	Investments in Public Sector and other Undertakings
799	Suspense
800	Other Expenditure

*80 General*

001	Direction and Administration
003	Training
004	Research and Development
101	Investments in State Electricity Boards
190	Investment in Public Sector and Other Undertakings
800	Other Expenditure

**Note:**

- (1) The sub heads will be 'Dams', 'Barrage', 'Power House', 'Water Conduit System', 'Tail Race Channel', 'Generating Plant and Machinery', 'Transmission', 'Distribution', 'Ancillary Works', 'Machinery and equipment, 'Buildings' and 'Other expenditure'.
- (2) The sub-heads will be 'Power House', Boiler Plants and Turbines', 'Coal and ash handing systems'. Water Treatment and Cooling', Transmission', 'Distribution', 'Ancillary Works', 'Buildings' and 'Other expenditure'.
- (3) The sub-heads will be 'Power House', 'Power Plant' and 'Ancillary Works'.
- (4) This sub-major head will record the expenditure on general transmission and distribution schemes, which cannot be related as such to specific generating systems such as 'Hydro' or 'Thermo' electric schemes.
- (5) Each scheme such as the 'Load Dispatching Station' will appear as a minor-head with suitable sub-heads there under. Expenditure of non-scheme nature such as that on 'Load Dispatching Institute' will however be recorded under the major head '4701-Capital Outlay on Major and Medium Irrigation' and '4801-Capital Outlay on Power Projects' as the case may be.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4802 Capital Outlay on Petroleum</b>	
<i>01 Exploration and Production of Crude Oil and Gas</i>	
	190 Investments in Public Sector and other undertakings
	800 Other Expenditure
<i>02 Refining and Marketing of Oil and Gas</i>	
	190 Investments in Public Sector and other undertakings
	800 Other Expenditure
<i>03 Sovereign Strategic Storage of Crude Oil</i>	
	101 Creation of Sovereign Strategic Crude Oil Reserve

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4803 Capital outlay on Coal and Lignite</b>	
	190 Investments in public sector and other undertakings
	800 Other Expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4810 Capital Outlay on New and Renewable Energy</b>	
	101 New and Renewable Energy Programmes & Applications
	600 Others

<b>MAJOR / SUB-MAJOR BEADS</b>	<b>MINOR HEADS</b>
<b>4851 Capital Outlay on Village and Small Industries</b>	
	101 Industrial Estates
	102 Small scale Industries
	103 Handloom Industries
	104 Handicraft Industries
	105 Khadi and Village Industries
	106 Coir Industries
	107 Sericulture Industries
	108 Power loom Industries
	109 Composite Village and Small Industries Cooperatives
	200 Other village Industries (1)
	800 Other Expenditure

**Note:**

(1) Not covered by Khadi Village Industry Commission

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4852 Capital Outlay on Iron and Steel Industries</b>	
<i>01 Mining</i>	
	004 Research and Development
	190 Investments in public sector and other undertakings
	800 Other expenditure
<i>02 Manufacture</i>	
	004 Research and Development
	190 Investments in public sector and other undertakings
	800 Other Expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4853 Capital Outlay on Non-Ferrous Mining and Metallurgical Industries</b>	
<i>01 Mineral Exploration and Development (1)</i>	004 Research and Development
	190 Investments in public sector and other undertakings
	800 Other Expenditure
<i>02 Non-Ferrous Metals</i>	004 Research and Development
	190 Investments in public sector and other undertakings
	800 Other Expenditure
<i>60 Other Mining and Metallurgical Industries</i>	004 Research and Development
	190 Investments in Public sector and other undertakings
	800 Other Expenditure

**Note:**

- (1) This sub-major head will include capital expenditure on general schemes of mineral exploration and development e.g. Geological Survey of India.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4854 Capital outlay on Cement and Non-metallic Mineral Industries</b>	
<i>01 Cement</i>	004 Research and Development
	190 Investments in Public sector and other undertakings
	800 Other Expenditure
<i>60 Others</i>	004 Research and Development
	190 Investments in Public sector and other undertakings
	800 Other Expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4855 Capital Outlay on Fertilizer Industries</b>	
	004 Research and Development
	101 Investments in Cooperative Fertilizer Factories
	190 Investment in Public sector and other undertakings
	800 Other Expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4856 Capital Outlay on Petrochemical Industries</b>	
	004 Research & Development
	190 Investments in Public Sector and other undertakings
	200 Other Investments

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4857 Capital Outlay on Chemicals and Pharmaceutical Industries</b>	
<i>01 Chemical and Pesticides Industries</i>	
	004 Research and Development
	190 Investment in Public Sector and other Undertakings
	800 Other Expenditure
<i>02 Drugs and Pharmaceutical Industries</i>	
	004 Research and Development
	190 Investment in Public Sector and other Undertakings
	800 Other Expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4858 Capital Outlay On Engineering Industries</b>	
<i>01 Electrical Engineering Industries</i>	004 Research and Development
	190 Investment in Public sector and other undertakings
	800 Other Expenditure
<i>02 Other Industrial Machinery Industries</i>	004 Research and Development
	190 Investments in Public Sector and other undertakings
	800 Other Expenditure
<i>03 Transport Equipment Industries</i>	004 Research and Development
	190 Investment in Public Sector and Other undertakings
	800 Other Expenditure
<i>04 Ship-Building Industries</i>	004 Research and Development
	190 Investment in Public Sector and Other undertakings
	800 Other Expenditure
<i>05 Air Craft Industries</i>	004 Research and Development
	190 Investment in Public Sector and Other undertakings
	800 Other Expenditure
<i>60 Other Engineering Industries</i>	004 Research and Development
	190 Investment in Public sector and other Undertakings
	800 Other Expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4859 Capital Outlay on Telecommunication and Electronic Industries</b>	
<i>01 Telecommunications</i>	004 Research and Development
	190 Investment in Public Sector and other Undertakings
	800 Other Expenditure
<i>02 Electronics</i>	004 Research and Development
	190 Investment in Public Sector and Other Undertakings
	800 Other Expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4860 Capital Outlay on Consumer Industries (1)</b>	
<i>01 Textiles</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other Expenditure
<i>03 Leather</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other Expenditure
<i>04 Sugar</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other Expenditure
<i>05 Paper and Newsprint</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other Expenditure
<i>60 Others</i>	101 Edible Oils 102 Foods and Beverages 206 Distilleries 212 Soap 213 Plastics 214 Toilet Preparation 216 Photo Films 217 Jute 218 Salt 600 Others

**Note:**

- (1) Minor heads below sub major heads '01' to '05' will appear as sub-heads below each of the minor heads below sub major head '60-Others'.

**MAJOR / SUB-MAJOR HEADS      MINOR HEADS****4861 Capital Outlay on Atomic  
Energy Industries***01 Heavy Water*

Each Heavy Water Plant will be a Minor  
Head (1)

204 Heavy Water Production (2)

207 Feed Stock Materials

208 Improvements/modifications to Heavy Water  
Plants.

209 Housing Colonies for Heavy Water Plants.

800 Other Expenditure

*02 Atomic Minerals*

201 Atomic Mineral Division

800 Other Expenditure

*60 Others*

103 Thorium Extraction

105 Waste Treatment Facility

190 Investments in Public sector and other  
undertakings

201 Bhabha Atomic Research Centre

202 Nuclear Fuel Complex

203 Fuel Reprocessing

204 Radiation

205 Centre for Advanced Technology.

208 Rare Earth Development

209 Nuclear Recycle Board

800 Other Expenditure

**Note:**

- (1) This minor head is intended to record only the cost of installation of heavy water plants.
- (2) This minor head will record the operational expenses of Heavy Water Plants in operation on gross basis and cost of the finished product at predetermined rates shall be deducted to arrive at the net operational cost.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4875 Capital Outlay on Other Industries</b>	
<i>01 Opium and Alkaloid Industries</i>	
	107 Ghazipur Opium Factory
	108 Neemuch Opium Factory
	109 Ghazipur Alkaloid Works
	110 Neemuch Alkaloid Works
<i>60 Other Industries</i>	
	004 Research and Development
	190 Investments in Public sector and other undertakings (1)
	800 Other Expenditure

**Note:**

- (1) This minor head will record investments in industries which cannot be accommodated under any other major head in the sector 'Industries', such as the National Buildings Construction Corporation, Engineers (India) Ltd. etc.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>4885 Other Capital Outlay on Industries and Minerals</b>	
<i>01 Investments in Industrial Financial Institutions</i>	
	190 Investments in Public sector and other undertakings (1)
	200 Other Investments
<i>02 Development of Backward Areas</i>	
	190 Investments in Public sector and other undertakings
	800 Other Expenditure
<i>60 Others</i>	
	800 Other Expenditure

**Note:**

- (1) This minor head will include investments in 'State Financial Corporations'.

*(g) Capital Account of Transport*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5002 Capital Outlay on Indian Railways-Commercial Lines</b>	
<i>01 Capital bearing dividend Liability</i>	
	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 Excluding Traction Distribution 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 Crossings into Manned Level Crossings
	125 Road Safety Works – Conversion of Level Crossings into road over Bridges / Road under Bridge
	126 Traction Distribution Works
	134 Gauge Conversion
	135 Doubling
	190 Investment in Government commercial undertakings – Other Public Sector Undertakings
	191 Investment in Non-Government Undertaking including JVs/ SPVs
	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	<i>Capital Free of Dividend Liability</i>		
		119	Metro Transport Project
		120	New Lines (Construction)
80	<i>General</i>		
		797	Transfer to Major Head ‘8230-Special Railway Safety Fund’

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5003 Capital Outlay on Indian Railways-Strategic Lines</b>	
<i>01 Capital bearing Dividend Liability</i>	
	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 Excluding Traction Distribution 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 Signaling 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 Crossings to Manned Level Crossings
	125 Road Safety Works – Conversion of Level Crossings into Road over Bridges/Road under Bridge
	126 Traction Distribution Works
	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

288

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

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5051 Capital Outlay on Ports and Light Houses</b>	
<i>01 Major Ports</i>	001 Direction and Administration A minor head for each Major Port (1)
<i>02 Minor Ports</i>	200 Other Small Ports A minor head for each Minor Port
<i>03 Light Houses and light ships</i>	101 Construction and Development of Light Houses 103 Construction and Development of other Navigational Aids (2) 799 Suspense 800 Other Expenditure (3)
<i>80 General</i>	001 Direction and Administration 003 Training 004 Research and Development 190 Investments in Public Sector and other undertakings 800 Other Expenditure

**Note:**

- (1) The minor heads will record the expenditure on development under the following sub-heads with suitable detailed heads there under-
  - (1) Preliminary Expenses.
  - (2) Acquisition of Land.
  - (3) Construction of docks, berths and jetties.
  - (4) Port equipment and machinery.
  - (5) Transport facilities and fleet.
  - (6) Floating craft.
  - (7) Warehousing facilities.
  - (8) Buildings.
  - (9) Suspense.
  - (10) Other expenditure.
- (2) This minor head will include expenditure on lightships, beacons, radar reflectors, buoys, launches, etc.
- (3) This minor head will include expenditure on buildings for offices of the Department of lighthouses and lightships.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****5052    Capital Outlay on Shipping***01 Overseas Shipping*

190	Investments in Public sector and other undertakings
201	Acquisition and Expansion of Tonnage (1)
800	Other Expenditure

*02 Coastal Shipping*

190	Investments in public sector and other undertakings
201	Acquisition and Expansion of Tonnage (1)
800	Other Expenditure

*80 General*

190	Investments in public sector and other undertakings
201	Acquisition and Expansion of Tonnage (1)
800	Other Expenditure (2)

**Note:**

- (1) This minor head will record expenditure on purchase of ships for departmentally run services.
- (2) This minor head will include expenditure on buildings for offices of the Department of shipping.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5053 Capital Outlay on Civil Aviation</b>	
<i>01 Air Services</i>	190 Investments in public sector and other undertakings
	800 Other Expenditure
<i>02 Air Ports</i>	102 Aerodromes
	190 Investments in Public Sector and Other undertakings
	800 Other Expenditure
<i>60 Other Aeronautical Services</i>	
	052 Machinery and Equipment
	101 Communications
	102 Navigation and Air Route Services
	103 Safety
	104 Traffic Control
	800 Other Expenditure
<i>80 General</i>	
	003 Training and Education
	004 Research and Development
	101 Inspection
	102 Civil Aviation Security
	283 Housing
	799 Suspense
	800 Other Expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5054 Capital Outlay on Roads and Bridges (1) (3)</b>	
<i>01 National Highways (2)</i>	052 Machinery & Equipment
	101 Permanent Bridges (2)
	337 Road Works
	799 Suspense
	800 Other Expenditure
 <i>02 Strategic and Border Roads</i>	
	052 Machinery and Equipment
	101 Bridges
	337 Road works
	799 Suspense
	800 Other Expenditure
 <i>03 State Highways</i>	
	052 Machinery and Equipment
	101 Bridges
	337 Road works
	799 Suspense
	800 Other Expenditure
 <i>04 District &amp; Other Roads</i>	
	101 Bridges
	337 Road works
	800 Other Expenditure
 <i>05 Roads</i>	
	052 Machinery and Equipment Inter-State or Economic Importance.
	101 Bridges
	337 Roads Works
	799 Suspense
	800 Other Expenditure.
 <i>80 General</i>	
	003 Training
	004 Research
	190 Investments in public sector and the undertakings
	800 Other Expenditure

**Note:**

- (1) For adjustment of debits on account of pro-rata charges of establishment /tools and plants charges transferred from '2059/4059-Public Works/Capital outlay on Public Works' see note below these major heads.
- (2) The expenditure to be met out of the 'National Highways Permanent Bridges Fees Fund' will be exhibited under the detailed head 'Major Works' below the sub-head 'Works financed from National Highways Permanent Bridges Fees Fund'.

- (3) The expenditure to be met out of the Police Funds will be classified under the major head '4055 -Capital Outlay on Police'.

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

Each Departmental Undertaking will be a  
 Minor Head

050	Lands and Buildings
102	Acquisition of Fleet
103	Workshop Facilities
190	Investments in Public sector and other undertakings
799	Suspense
800	Other Expenditure

**5056 Capital Outlay on Inland  
Water Transport**

Each Departmental Undertaking will be a  
Minor Head

- 101 Landing Facilities
- 102 Workshop Facilities
- 104 Navigation
- 190 Investments in Public Sector and other  
undertakings
- 800 Other Expenditure

**MAJOR / SUB-MAJOR HEADS**  
**5075 Capital Outlay on Other  
Transport Services**

**MINOR HEADS**

*01 River Training Works*

- 201 Farakka Project
- 600 Other River Training Works

*60 Others*

- 190 Investments in Public Sector and other  
undertakings
- 800 Other Expenditure

*(h) Capital Account Of Communication*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5201 Capital Outlay on Postal Services</b>	
	003 Training
	101 Postal Network (1)
	104 Mechanistion and Modernisation of Postal Services
	202 Administrative Offices (2)
	203 Staff Quarters (2)
	204 R.M.S.Vans
	205 Civil Engineering Suspense (3)
	901 Deduct amount met from - Capital Reserve Fund
	902 Deduct amount met from - Depreciation on historical costs

**Note:**

- (1) This minor head will have the following sub-heads:-
  - (a) Land
  - (b) Buildings
  - (c) Mail motor vehicles
  - (d) Other motor vehicles and launches; and
  - (e) Internal plant
- (2) These minor heads will have the following sub-heads
  - (i) Land
  - (ii) Buildings
- (3) This minor head will have the following sub-heads/Detailed heads:
  - (i) Civil Engineering store suspense
    - (a) Debit Stock
    - (b) Credit Issued to New Assets
    - (c) Net Deposits
    - (d) Recoveries:
      - (i) Issued to working Expenses.
      - (ii) Issued to sales, transfers etc.
    - (e) Net Suspense
  - (ii) Purchase
    - (a) Debits
    - (b) Credits
    - (c) Net Debits
  - (iii) Miscellaneous Civil Engineering Advances.
    - (a) Debits
    - (b) Credits
    - (c) Net Debits

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5225 Capital Outlay on Telecommunication Services (I)</b>	
<i>01 Telegraph and Telex Systems</i>	201 Telegraphs Offices 202 Telex System
<i>02 Local Telephone systems</i>	201 Telephone Exchange (Automatic) 202 Telephone Exchanges (Manual) 204 Indian Mobile Personal Communication Services 205 Inet and Internet
<i>03 Long distance switching systems</i>	201 Trunk Automatic Exchanges 202 STD and other trunk dialing systems 203 Manual Trunk Exchanges
<i>04 Long distance Transmission systems</i>	201 Coaxial cable systems 202 Other Trunk cable systems 203 Microwave Radio Relay systems 204 U.H.F. and V.H.F. Relay Systems 205 Open Wire and Courier Systems 206 H.F. Radio systems 207 Voice Frequency Telegraphy 208 Satellite Schemes 209 Optical Fibers Cable System 210 Village Public Telephones 799 Suspense(2)
<i>05 Ancillary Systems</i>	201 Telecommunication Engineering Centres 202 Training Centres 203 Technical and Development Circles 204 Stores Depots 205 Telecommunication Factories 206 Telecommunication Industries (3) 207 Posts and Telegraphs Civil Engineering wing (4) 208 Telecommunication computer system 209 Quality Assistance Circle
<i>60 Other Lands and Buildings</i>	202 Administrative Offices 203 Staff Quarters
<i>80 General</i>	102 Stores suspense Account 103 Manufacturing Suspense Account  190 Investment in Public sector and other

	undertakings
201	Civil Engineering Stores Suspense Accounts
800	Other Expenditure
901	Deduct-Amount met from advance Rentals under O.Y.T. and other schemes
902	Deduct- Expenditure met from Capital Reserve Fund
903	Deduct- Depreciation historical cost transferred from revenue
904	Deduct-Amount transferred from revenue
905	Deduct-Amount met from Deposits on leased Telecommunication Services.
906	Deduct-Amount met from Deposits for Tatkal Telephone Scheme.

**Note:**

- (1) The following sub-heads may be opened under any of the minor heads below this major head by the P&T Board depending upon the necessity.
  - (i) Land
  - (ii) Building
  - (iii) Apparatus and Plant
  - (iv) Teleprinter and subscriber's installations
  - (v) Motor vehicles and launches
  - (vi) Installation Test equipment
  - (vii) Cables
  - (viii) Lines and Wires
  - (ix) Subscribers' Installations
  - (x) Direction and Administration
  - (xi) Masts and Aerials
  - (xii) Direction and Execution
- (2) Please see Note (6) below the major head '3225'.
- (3) Each industry/Company will appear as a distinct sub-head e.g. 'Telecommunication Consultants India Ltd.'
- (4) Even though the Civil Engineering wing looks after the civil engineering works of Postal and Telecom wings, it forms part of Telecommunications wing. Accordingly the capital expenditure on this wing forms part of the capital outlay on Telecommunications.

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5252 Capital Outlay on Satellite system (1)</b>	
	201 Project Management
	202 Launch Services
	203 Space Crafts
	204 Master Control Facility
	283 Housing
	800 Other Expenditure

Note (1): Major Head alongwith Minor Heads thereunder will not be operational for fresh transactions w.e.f. 2016-17.

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5275 Capital Outlay on other Communication Services</b>	
	101 Other Communication Facilities (1)
	190 Investments in Public Sector and other undertakings
	800 Other Expenditure

**Note:**

(1) This minor head will include expenditure on buildings etc. for the Monitoring Organisation.

*(i) Capital Account Of Science Technology and Environment*

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5401 Capital Outlay on Atomic Energy Research</b>	
	201 Bhabha Atomic Research Centre
	202 Indira Gandhi Centre for Atomic Research
	205 Pilot Plants
	206 Centre for Advanced Technology
	283 Housing
	400 Other Research Facilities
	800 Other Expenditure (1)

**Note:**

- (1) This will include expenditure on investment in co-operative societies and expenditure on the acquisition of common land. The expenditure on the acquisition of land relating to a programme will, however, be booked under a sub-head 'Land' under the relevant programme minor head.

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5402 Capital Outlay on Space Research</b>	
	052 Machinery and Equipment
	101 Space Technology
	102 Space Applications
	103 Space Science
	104 Indian National Satellite Systems (INSAT)
	283 Housing
	800 Other Expenditure

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5403 Capital Outlay on Oceanographic Research</b>	003 Training
	004 Research and Development
	101 Oceanographic Survey
	102 Antarctic Research
	103 Polymetallic Nodules Programme Research and Development
	800 Other Expenditure

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5425 Capital Outlay on other Scientific and Environmental Research</b>	201 Survey of India (1)
	208 Ecology and Environment
	600 Other Services
	800 Other Expenditure

**Note:**

(1) Divided into the sub-heads (a) Building and (b) Equipment

*(j) Capital Account Of General Economic Services*

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5452 Capital Outlay on Tourism</b>	
<i>01 Tourist Infrastructure</i>	
	101 Tourist Centre
	102 Tourist Accommodation
	103 Tourist Transport
	190 Investments in Public Sector and other Undertakings
	800 Other Expenditure
<i>80 General</i>	
	003 Training
	104 Promotion and Publicity
	190 Investment in Public Sector and other Undertakings
	800 Other Expenditure

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5453 Capital Outlay on Foreign Trade and Export Promotion</b>	
<i>01 Kandla Special Economic Zone</i>	001 Direction and Administration 051 Construction and Development
<i>02 Santacruz Special Economic Zone</i>	001 Direction and Administration 051 Construction and Development
<i>03 EPZ (Salt Lake)</i>	001 Direction and Administration 051 Construction and Development
<i>04 FALTA (EPZ)</i>	001 Direction and Administration 051 Construction and Development
<i>05 Madras EPZ</i>	001 Direction and Administration 051 Construction and Development
<i>06 Cochin Special Economic Zone</i>	001 Direction and Administration 051 Construction and Development
<i>07 NOIDAEPZ</i>	001 Direction and Administration 051 Construction and Development
<i>08 New (EPZ)(1)</i>	
<i>80 General</i>	190 Investments in Public Sector and other Undertakings 800 Other Expenditure

**Note:**

- (1) Minor heads '001-Direction and Administration' and '051-Construction and Development' may be opened under each new EPZ.

<b>MAJOR/SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5455 Capital Outlay on Meteorology</b>	
	001 Direction and Administration
	003 Training
	101 Satellite Service
	102 Observatories and Weather Stations
	103 Research Programmes
	200 Other Meteorological Services
	800 Other Expenditure

<b>MAJOR/ SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>5465 Investments in General Financial and Trading Institutions</b>	
<i>01 Investments in General Financial Institutions</i>	
	190 Investments in Public Sector and Other Undertakings Banks, etc.
	800 Other Expenditure
<i>02 Investment in Trading Institutions</i>	
	190 Investments in Public Sector and Other Undertakings (1)
	800 Other Expenditure

**Note:**

- (1) This minor head will record expenditure on investments in trading Institutions like State Trading Corporation, Minerals and Metals Trading Corporation, etc.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****5466    Investment in International  
Financial Institutions**

- 201    Investments in the International Bank for Reconstruction and Development.
- 202    Subscriptions to International Association.
- 203    Investments in the Asian Development Bank. Similarly a Minor Head for investments in each other International Institutions.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****5467    Capital outlay on  
Investment of National  
Investment Fund**

- 101    Investment of NIF – SBI Funds Management Private Ltd.
- 102    Investment of NIF – UTI Asset Management Company Private Ltd.
- 103    Investment of NIF – Jeevan Bima Sahyog Asset Management Company Ltd.

**5475 Capital Outlay on other  
General Economic Services.**

101	Land Ceilings (other than agricultural land) (1) (3)
102	Civil Supplies (4)
103	Land Ceiling for Agricultural Land.(1) (3)
107	Census
112	Statistics
115	Financial Support for Infrastructure Development
202	Compensation to Land holders on abolition of Zamindari System (2) (3)
800	Other Expenditure

**Note:**

- (1) Compensation Bonds issued under Land ceiling laws will be accounted for under this head.
- (2) This head will record payments of compensation to Landholders on the abolition of Zamindari system, when it is decided to capitalise the expenditure.
- (3) In case where Bonds are issued in lieu of cash payment, the value of the bonds is debited to this head by per contra credit to the head '6001-Internal Debt of the Central Government-compensation and other Bonds'/'6003 Internal Debt of the State Government-compensation and other Bonds' as the case may be in the sector 'Public Debt'.
- (4) Please see Note (1) below the Major Head '4408-Capital Outlay on Food, Storage and Warehousing'. This minor head will record expenditure on civil supply schemes other than those relating to food grains and pulses such as on procurement and distribution of Vanaspati, Edible Oils, Kerosene etc.