

**EXPENDITURE HEADS (REVENUE ACCOUNT)****A. General Services****(a) Organs of State**

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2011 Parliament/State/Union</b>	
<b>Territory Legislatures</b>	
01 <i>Parliament</i>	
	101 Lok Sabha (1)
	102 Lok Sabha Secretariat
	103 Pay and Accounts Office - Lok Sabha
	104 Rajya Sabha
	105 Rajya Sabha Secretariat
	106 Pay and Accounts Office - Rajya Sabha
02 <i>State/Union Territory</i>	
<i>Legislatures</i>	
	101 Legislative Assembly (1)
	102 Legislative Council (1)
	103 Legislative Secretariat
	104 Legislator's Hostel
	800 Other expenditure

**Note:**

- (1) These minor heads will include expenditure on discretionary grants by Presiding Officers, which may be shown under a distinct sub-head.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****2012    President, Vice President/  
Governor, Administrator of  
Union Territories***01 President*

090	Secretariat
101	Emoluments and allowances of the President
103	Household Establishment (1)
104	Sumptuary Allowances
106	Entertainment Expenses
107	Expenditure from Contract Allowance (3)
108	Tour Expenses
110	State Conveyance and Motor Cars (2)
800	Other Expenditure (7)

*02 Vice President*

090	Secretariat
102	Discretionary Grants
800	Other Expenditure (7)

*03 Governor/Administrator  
of Union Territories*

090	Secretariat
101	Emoluments and allowances of the Governor/Administrator of Union Territories
102	Discretionary Grants
103	Household Establishment (4)
104	Sumptuary Allowances
105	Medical Facilities (5)
106	Entertainment Expenses
107	Expenditure from Contract Allowance (3)
108	Tour Expenses
110	State Conveyance and Motor Cars
111	Chief Commissioners (6)
800	Other Expenditure (7)

**Note:**

- (1) The charges on account of the establishment of the Military Secretary to the President, Comptroller of Government House and of his establishment and contingencies are recorded under this head. But the pay and allowances of the Military Secretary himself, Aides-de-Camp and Body Guards of the President are debited to Defence Estimates. If however, the incumbent of the post of Military Secretary to President is not a serving member of the Indian Armed Forces, his pay and allowances are debited to this head as a civil charge. This head includes the expenditure on the purchase of motor cars for the President.
- (2) Under this head are included charges on account of the purchases, upkeep and feed of State horses, repairs and upkeep of State Carriages and the maintenance of State Motor Cars.

- (3) These heads are meant for expenditure of a semi-private character such as stable establishments and contingencies, wages and allowances of household servants, etc., incurred by the President and the Governors, which is met from the contract grant. Charges on account of maintenance of State motor cars are also debited to this head, in the sub-major head '03'.
- (4) This head includes all charges on account of pay and allowances etc. of the Military Secretary, Aid-de-camp and other staff and house hold personnel of the Governors of the States/Administrators of UT's and of their establishments and contingencies. This head also includes Entertainment allowance provided in column 4 of the second schedule to the Governors' (Allowances and Privileges) Order.
- (5) As the Governors of Maharashtra and Tamilnadu have a separate provision for 'Surgeon and his establishments' in the second schedule to the Governors (Allowances and Privileges) order, the expenses on their medical facilities will not be included under this minor head. In these States, expenditure on surgeon and his establishment will be recorded under the minor head 'Household Establishment'.
- (6) Charges of Lt. Governors/Chief commissioners of UTs administered by the Central Government and having no Legislature of their own are recorded under this head.
- (7) This head inter-alia includes:
  - (i) Travelling and equipment allowances of the President and Heads of States on appointment,
  - (ii) Travelling allowance of Governors on retirement and
  - (iii) Expenditure on purchase of motor cars for Heads of States / Union Territories.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**2013    Council of Ministers**

101	Salary of Ministers and Deputy Ministers (1)
102	Sumptuary and other Allowances
104	Entertainment and Hospitality Expenses
105	Discretionary grant by Ministers
106	Cabinet Secretariat
107	Prime Minister's Office
108	Tour Expenses
800	Other Expenditure (2)

**Note:**

- (1) The term 'Ministers' will include Prime Minister and Chief Ministers. The minor head will also include the salary and allowances of 'Parliamentary Secretaries'. The expenditure on personal staff attached to Ministers/Deputy Ministers etc. will be recorded under Secretariat expenditure major head concerned except in the case of Prime Minister's office, which will be recorded under the minor head 'Prime Minister's office' under this major head.
- (2) This minor head will include expenditure on telephone charges, light and water charges, maintenance and running of vehicles etc; rent of buildings, if any, acquired for residence of Ministers, and paid by the Public Works Department will, however, be recorded under '2216-Housing 01-Government. Residential Buildings-Lease charges'.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2014 Administration of Justice</b>	
	101 Supreme Court
	102 High Courts
	103 Special Courts (3)
	104 Judicial Commissioners (Union Territories)
	105 Civil and Session Courts
	106 Small Causes Courts
	107 Presidency Magistrate's Courts
	108 Criminal Courts
	109 Coroners' Courts
	110 Administrators General and Official Trustees
	111 Official Assignees
	112 Official Receivers
	113 Sheriffs and Reporters
	114 Legal Advisers and Counsels (1)
	115 Central Administrative Tribunal
	116 State Administrative Tribunals
	117 Family Courts
	118 Computerization of District and Sub-ordinate Courts
	119 Legal Aid Services
	120 E-courts
	800 Other Expenditure (2)

**Note:**

- (1) This minor head will include Attorney General, Advocate General, Standing Counsels and Solicitors, Legal Remembrance, Public Prosecutors, Government Pleaders etc. Legal charges including Pleaders' fees for instituting and defending suits etc. will be debited to the department concerned.
- (2) This minor head will include pleadership and mukhtiarship examination charges.
- (3) This minor head will record transactions of special courts established under the Special Courts Act.1979.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2015 Elections</b>	
	101 Election Commission
	102 Electoral Officers (1)
	103 Preparation and Printing of Electoral rolls (2)
	104 Charges for conduct of elections for Lok Sabha and State/Union Territory Legislative Assemblies when held simultaneously.
	105 Charges for conduct of elections to Parliament (3)
	106 Charges for conduct of elections to State/Union Territory Legislature (3)
	107 Election Tribunals
	108 Issue of Photo Identity - Cards to Voters
	109 Charges for conduct of election to Panchayats/local bodies.
	110 Delimitation Commission
	111 Electronic Voting Machines
	800 Other Expenditure (4)

**Note:**

- (1) This minor head will include expenditure on Chief Electoral Officers of the States and their establishment at State Headquarters and the districts.
- (2) This minor head includes expenditure on preparation and printing of electoral rolls for Assembly and Parliamentary constituencies. Separate sub-heads may be opened to record distinguishable expenditure on assembly and parliamentary constituencies.
- (3) This minor head will include expenditure on conduct of election to Rajya Sabha and Legislative Council respectively, and also expenditure on Bye-elections. Separate sub-heads may be opened, if necessary, to record expenditure on election to Lok Sabha, Rajya Sabha, Legislative Assembly and Legislative Council.
- (4) This minor head will include charges for election of the President/Vice-President

**MAJOR / SUB-MAJOR HEADS      MINOR HEADS**  
**2016    Audit (1)**

101	Comptroller and Auditor General of India (2)
102	Civil Audit and Accounts Offices
103	Posts and Telegraphs Audit Officer
104	Railway Audit Offices (3)
105	Defence Audit Offices
106	Commercial Audit Offices
107	Overseas Audit Offices
800	Other Expenditure
901	Deduct-Establishment charges recovered from other Government Departments.

**Note:**

- (1) This major head will include expenditure of the Indian Audit and Accounts department under the Comptroller and Auditor General of India. The expenditure on the Internal Audit Organisation of the various departments and charges relating to the audit of Cooperative Societies will be recorded under the concerned functional Major heads.
- (2) This minor head will include the expenditure on the salary and allowances of the officers and establishment of the Comptroller and Auditor General of India.
- (3) The expenditure in respect of railway audit proper and on audit of Metropolitan Transport Project shall be booked separately under two distinct sub-heads viz (i) Railway Audit proper and (ii) M.T.P. audit.

*(b) Fiscal Services*

## (i) Collection of Taxes on Income and Expenditure

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2020</b>	<b>Collection of Taxes on Income and Expenditure(1)</b>
	001 Direction and Administration (1) (2)
	101 Collection Charges-Income Tax (1)
	102 Collection Charges-Corporation Tax (1)
	103 Collection Charges-Expenditure Tax (1)
	104 Collection Charges-Agriculture Income Tax
	105 Collection Charges-Taxes on Professions, Trades Callings and Employment.
	106 Collection Charges-Interest Tax Act-1974
	107 Collection charges-Hotel Receipt Tax
	108 Interest on refunds (3)
	109 Authority for Advance Rulings
	110 Service charges on refunds through Electronic Clearing Service
	111 Collection Charges – Other Taxes (1)
	901 Deduct-Proportionate charges transferred to other heads (1)

**Note:**

(1) All charges for collection of Corporation Tax, Taxes on Income other than Corporation Tax, Taxes on Wealth, Securities Transaction Tax and Other Taxes are in the first instance accounted for under the Minor Heads 'Direction and Administration', 'Collection Charges – Income Tax' and 'Other Expenditure' below this Major Head and at the end of the year the total cost of collection is apportioned among 'Income Tax', 'Taxes on Wealth', 'Security Transaction Tax' and 'Other Taxes'. The formula for apportionment of cost of various Direct Taxes will be in accordance with the Office Memorandum issued for this purpose from time to time by the office of CBDT. The shares of the cost of collection so worked out are transferred to the minor Heads 'Taxes on Wealth', 'Securities Transaction Tax' and 'Other Taxes' (this will include expenditure on collection of residuary Estate Duty and Gift Tax) under Major Head 2031; and 'Collection Charges – Corporation Tax' and 'Collection charges – Other Taxes' (this would include expenditure on residuary FBT, BCTT, Expenditure Tax, Interest Tax etc.) under this Major Head (2020) respectively. Further w.e.f. 01.04.2012, minor heads '103' and '106' will not be operated for fresh transaction.

(2) Includes charges on account of Directorates of Inspection-Income Tax, Investigation and Research, Statistics and Publications.

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



(ii) *Collection of Taxes on Property, Capital and Other Transactions*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2029 Land Revenue</b>	
	001 Direction and Administration
	101 Collection Charges
	102 Survey and Settlement Operations
	103 Land Records
	104 Management of Government Estates
	105 Management of Ex-Zamindari Estates
	800 Other Expenditure (1)

**Note:**

- (1) This minor head includes expenditure of a regulatory nature on 'Consolidation of Holdings' for general land revenue purposes. See also Note (1) and (2) below the major head '2506-Land Reforms'.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2030 Stamps and Registration</b>	
<i>01 Stamps-Judicial</i>	
	001 Direction and Administration (1)
	101 Cost of Stamps (1)
	102 Expenses on Sale of Stamps (2)
<i>02 Stamps-Non-judicial</i>	
	001 Direction and Administration (1)
	101 Cost of Stamps (1)
	102 Expenses on Sale of Stamps (2)
<i>03 Registration</i>	
	001 Direction and Administration

**Note:**

- (1) The distribution of charges under these heads between 'Judicial' and 'Non Judicial' will be made according to the decision of the Government concerned. Where this is not possible, the charges may be shown under one of the heads which would account for the major expenditure.
- (2) This minor head will record 'Commission,' 'discount', and pay and allowances of official vendors for sale of stamps.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2031 Collection of Taxes on Wealth, Securities Transaction Tax and Other Taxes.</b>	
	104 Securities Transaction Tax(1)
	111 Other Taxes (2)

**Note:**

- (1) See Note (1) below the major head '2020-Collection of Taxes on Income and Expenditure'
- (2) This will include expenditure on collection of residuary Estate Duty and Gift Tax (Minor heads '101-Estate Duty' and '103-Gift Tax' under this major head stand deleted w.e.f. 01.04.2012).

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2035 Collection of Other Taxes on Property and Capital Transactions</b>	
	101 Taxes on Immovable Property other than Agricultural Land

## (iii) Collection of Taxes on Commodities and Services

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****2037    Customs**

001	Direction and Administration
101	Revenue-cum-Import/Export Trade Control Functions (1)
102	Preventive and Other functions (2)
108	Interest on refunds (3)
800	Other Expenditure

**Note:**

- (1) The expenditure relating to the following departments will be booked under this minor head:
- (i) Import appraising SIB, SVB, Legal Docks and Postal appraising and Air Customs appraisement.
  - (ii) Import Department.
  - (iii) Import Bond Department.
  - (iv) Internal Audit Department.
  - (v) Statistical Department.
  - (vi) Import Manifest Clearance Department.
  - (vii) Refund Department.
  - (viii) Cash and Accounts Department (Excluding expenditure accounts).
  - (ix) Revenues Control Laboratory.
  - (x) Customs House Laboratory.
  - (xi) Draw Back Department.
  - (xii) Export Department (including Export Appraising and Export Refunds).
- (2) The expenditure relating to the following departments will be booked under this minor head:
- (i) Preventive Deptt.
  - (ii) Collector of Customs (Preventive)
  - (iii) Air Customs (Other than staff employed on appraisement work).
- (3) Interest for different categories of refund be shown at a detailed head level.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**2038    Union Excise Duties**

001	Direction and Administration
101	Collection Charges (1)
108	Interest on refunds (2)
800	Other Expenditure

**Note:**

- (1) Proportionate Cost of Collection of Customs Duty at out ports will be transferred to the minor head 'Preventive and other functions' under the major head '2037-Customs'. See also General Direction 3.5.
- (2) Interest for different categories of refund be shown at a detailed head level.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**2039    State Excise**

001	Direction and Administration (1)
102	Purchase of Opium etc. (2)
104	Purchase of Liquor and Spirits
800	Other Expenditure

**Note:**

- (1) This will include charges for 'Excise Bureau' and charges on account of regulation and control of private distilleries. Departmental distilleries will be recorded under the major head. '2875-Other Industries 60-Other Industries 800-Other Expenditure'.
- (2) This minor head will record the cost of opium supplied by the opium factories to the State Government and the cost of purchase of Bhang, Ganja etc.

**MAJOR / SUB-MAJOR HEADS      MINOR HEADS****2040    Taxes on Sales, Trade etc.**

- 001    Direction and Administration
- 101    Collection Charges
- 800    Other expenditure

**MAJOR / SUB-MAJOR HEADS      MINOR HEADS****2041    Taxes on Vehicles**

- 001    Direction and Administration
- 101    Collection Charges
- 102    Inspection of Motor Vehicles
- 800    Other Expenditure

**MAJOR / SUB-MAJOR HEADS      MINOR HEADS****2042    Collection Charges under  
Central Goods and  
Services Tax & Integrated  
Goods and Services Tax**

- 001    Direction and Administration
- 101    Collection Charges
- 102    Interest paid on delayed Refunds of CGST
- 103    Interest paid on delayed Refunds of IGST
- 104    Interest paid on delayed Refunds of GST  
Compensation Cess
- 800    Other Expenditure

**MAJOR / SUB-MAJOR HEADS      MINOR HEADS****2043    Collection Charges under  
State Goods and Services  
Tax (1)**

- 001    Direction and Administration
- 101    Collection Charges
- 102    Interest paid on delayed Refunds of SGST
- 800    Other Expenditure

Note:(1) This Major Head will be used for States/Union Territories with Legislatures.

**MAJOR / SUB-MAJOR HEADS      MINOR HEADS****2044    Collection Charges under  
Union Territory Goods and  
Services Tax (1)**

- 001    Direction and Administration
- 101    Collection Charges
- 102    Interest paid on delayed Refunds of UTGST
- 800    Other Expenditure

Note:(1) This Major Head will be used for Union Territories without Legislatures.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2045 Other Taxes and Duties on Commodities and Services</b>	
	101 Collection Charges-Entertainment Tax
	102 Collection Charges-Betting Tax
	103 Collection Charges-Electricity Duty (1)
	104 Collection Charges-Taxes on Goods and Passengers
	105 Collection Charges - Services Tax.
	200 Collection Charges - Other Taxes and Duties (2)

**Note:**

- (1) This minor head will include the expenditure on the establishment of Electrical Inspectorate.
- (2) This minor head includes charges if any, in connection with collection of tobacco vend fees, license fees etc

*(iv) Other Fiscal Services*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2046 Currency, Coinage and Mint</b>	
	101 Currency Note press (1)
	102 Bank Note Press (1)
	103 Security Paper Mill (1)
	104 Loss on Coinage (2)
	105 Cost of one Rupee note forms
	107 Mint (3)
	108 Silver Refinery
	800 Other expenditure

**Note:**

- (1) These minor heads will be divided into the following sub-heads to record working expenses and other expenditure with suitable detailed heads there under.
  - (i) Management
  - (ii) Operation and Maintenance
  - (iii) Renewals and Replacements
  - (iv) Machinery and Equipments
  - (v) Other Expenditure (To include pension/gratuities and interest on Capital and Transfer to Depreciation Fund)
  - (vi) Land
  - (vii) Buildings
  - (viii) Deduct depreciation (for presses only).
 (vi, vii, and viii do not form part of working expenditure)
- (2) This minor head records the loss incurred on the re-coinage of old and uncurrent coins taken over at par in the Mints. It also includes loss on circulation of small coins, if any, which may be recorded under a separate sub-head
- (3) The minor head will have sub heads for
  - (i) Mint Masters, Estt. for each of the Mints covering 'Mint Organisations', including Assay Bullion and Operating Depts.
  - (ii) Works
  - (iii) Suspense, to record expenditure on purchase of Gold, Silver, Platinum, etc for manufacture of medals.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2047 Other Fiscal Services</b>	
	101 Regulation of Foreign Exchange
	102 Smugglers and Foreign exchange Manipulators' (Forfeiture of Property Act, 1976)
	103 Promotion of Small Savings (1)
	104 Additional Emoluments (Compulsory Deposit) Act, 1974 (2)
	105 India Security Press, Nasik (3)
	106 State Stamps Depot
	107 Security Printing Press, Hyderabad (3)
	108 Customs, Central Excise and Gold (Control) Appellate Tribunal
	109 Prevention of Money Laundering Act, 2002
	110 Goods & Services Tax Network (GSTN): Special Purpose Vehicle (SPV)
	800 Other expenditure (4)

**Note:**

- (1) This minor head will record the expenditure on 'National Savings Organisation' and also the State Small Savings Organisation.
- (2) This minor head will have the following sub heads:
  - (i) Payment to Employees Provident Fund Organisations
  - (ii) Payments to State Governments etc.
  - (iii) Interest on Deposits in the Additional Wages Deposits Account
  - (iv) Interest on Deposits in the Additional D.A. Deposit Account
  - (v) Interest on Deposits in the Additional D.A. Deposits Account (New)

Each of the above three Interest sub-heads will have the following detailed heads:

- (i) Central Government Employees and Employees of U.Ts without Legislature
  - (ii) Employees of U.Ts with Legislature
  - (iii) State Government Employees
  - (iv) Local Authority Employees
  - (v) Non- Government Employees, other than Local Authority Employees
- (3) This minor head will be divided into the sub heads as mentioned in Foot Note (1) below the Major Head 2046.
  - (4) This minor head will also record expenditure on account of the Central Stamp Office, Calcutta, and the Central Stamp Store, Nasik under distinct sub heads.



*(c) Interest payment and servicing of debt***MAJOR / SUB-MAJOR HEADS    MINOR HEADS**

**2048    Appropriation for  
          reduction or avoidance of  
          debt**

101    Sinking Funds (1)

200    Other Appropriations (2)

**Note:**

- (1)    Separate sub head may be opened for each loan for which sinking fund is created.
- (2)    This minor head is intended for the record of appropriations from revenue for reduction or avoidance of debt other than specific appropriations for regularly Constituted Sinking Funds.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****2049    Interest Payments***01 Interest on Internal Debt.*

- 101    Interest on Market Loans (1)
- 102    Discount on Loans (2)
- 103    Interest on Treasury Bills and connected securities issued to R.B.I
- 107    Interest on Special Securities issued to the R.B.I.(8)
- 108    Interest on 182 Days-Treasury Bills
- 110    Interest on 364-Days-Treasury Bills.
- 111    Interest on Gold Bonds, 1998
- 112    Interest on 10% Relief Bonds, 1993
- 113    Discount on Zero Coupon Bonds, 1999 (9)
- 114    Interest on 12.08% Government of India Compensation (Project Exports to Iraq) Bonds, 2001.
- 115    Interest on Ways & Means Advances from Reserve Bank of India (10)
- 116    Interest on 14 Day Treasury Bills (11).
- 117    Interest on 28 Day Treasury Bills.
- 118    Interest on Marketable Securities issued in Conversion of Special Securities
- 121    Interest on Investment in Special Central Government Securities issued against outstanding balances of Small Savings as on 31-3-99
- 122    Interest on Investment in Special Central Government Securities issued against net collections of Small Savings from 1-4-99
- 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 re-investment of sums received on redemption of Special Central / State Government Securities.
- 126    Interest paid on Market Stabilization Scheme Deposit of Money in the bank
- 127    Discount allowed on Market Stabilization Scheme Deposit of Money in the bank
- 128    Discount on Cash Management Bills
- 129    Interest on Sovereign Gold Bond Scheme, 2015
- 130    Interest on Gold Monetisation Scheme, 2015
- 131    Interest on Special Drawing Facility on 91 days Deposits
- 200    Interest on Other Internal Debts (3)
- 305    Management of Debt (4)

*02 Interest on External Debt (5)*

- 102    Discount on Loans (2)

- 201 Interest on Loans from Abu Dhabi fund for Arab Economic Development
- 202 Interest on Loans from the Federal Austrian Government.
- 203 Interest on Loans from the Government of the Kingdom of Belgium
- 204 Interest on Loans from the Government of Canada
- 205 Interest on Loans from the Government of Czechoslovak Republic
- 206 Interest on Loans from the Government of Denmark
- 207 Interest on Loans from the European Economic Community
- 208 Interest on Loans from the Government of France
- 209 Interest on Loans from the Government of Federal Republic of Germany
- 210 Interest on Loans from the Government of Hungarian People's Republic
- 211 Interest on Loans from the Government of Iraq
- 212 Interest on Loans from the Government of Italy
- 213 Interest on Loans from the International Development Association
- 214 Interest on Loans from I.F.A.D.
- 215 Interest on Loans from International Monetary Fund
- 216 Interest on Loans from the International Bank for Reconstruction and Development
- 217 Interest on Loans from the Government of Japan
- 218 Interest on Loans from Kuwait fund for Arab Economic Development
- 219 Interest on Loans from the Govt. of Norway
- 220 Interest on Loans from the Government of Netherlands
- 221 Interest on Loans from the O.P.E.C. Special Fund
- 222 Interest on Loans from the Government of Polish People's Republic
- 223 Interest on Loans from the Government of Swiss Confederation and Swiss Banks
- 224 Interest on Loans from Saudi Fund for Development
- 225 Interest on Loans from the Government Of United Kingdom
- 226 Interest on Loans from the Agency for International Development -U.S.A.
- 227 Interest on Loans from the Government of U.S.A. under PL-480 convertible local currency credits
- 228 Interest on other miscellaneous Loans from the Government of U.S.A.
- 229 Interest on Loans from the Exim Bank of U.S.A. (Repayable in U.S. Dollars)

- 230 Interest on Loans from the Government of Russian Federation
- 231 Interest on Loans from the Government of United Arab Emirates
- 232 Interest on Loans from the Republic of Yugoslavia
- 233 Interest on loans from the Govt. of Sweden
- 234 Interest on loans from Swedish Int. Development Agency (SIDA)
- 235 Interest on loans from UN
- 236 Interest on loans from UNDP
- 237 Interest on loans from UNICEF
- 238 Interest on loans from WHO
- 239 Interest on loans from IAEA, Vienna
- 240 Interest on loans from DANIDA
- 241 Interest on loans from New Zealand
- 242 Interest on loans from the Govt. of Australia
- 243 Interest on loans under Colombo Plan
- 244 Interest on loans from I.L.O.
- 245 Interest on loans from UNFPA
- 246 Interest on loans from International Rice Research Institute
- 247 Interest on loans from Integrated Rural Development
- 248 Interest on loans from International Development Research Centre
- 249 Interest on Loans from Asian Development Bank
- 250 Interest on Loans from Government of Spain.
- 252 Interest on Loans from European Investment Bank
- 253 Interest on Loans from New Development Bank (NDB)
- 254 Interest on Loans from Asian Infrastructure Investment Bank (AIIB)
- 305 Management of Debt (4)

*03 Interest on Small Savings  
Provident Funds etc. (6)*

- 104 Interest on State Provident Funds
- 106 Incentive Bonus to Provident Fund Subscribers
- 107 Interest on Trusts and Endowment
- 108 Interest on Insurance and Pension Fund
- 109 Interest on Special Deposits and Accounts
- 110 Bonus on Field Deposits
- 111 Interest on Other Deposits and Accounts
- 115 Interest on Other Savings Deposits(12)
- 116 Interest on Other Savings Certificates(12)
- 117 Interest on Defined Contribution Pension Scheme (14)

*04 Interest on Loans and  
Advances from Central  
Government.*

- 101 Interest on Loans for State/Union Territory Plan Schemes

102	Interest on Loans for Central Plan Schemes
103	Interest on Loans for Centrally sponsored Plan Schemes
104	Interest on Loans for Non-Plan Schemes
105	Interest on Loans for Special Plan Schemes
106	Interest on Ways and Means Advances
107	Interest on Pre-1984-85 Loans (7)
108	Interest on 1984-89 State Plan Loans consolidated in terms of recommendations of the 9th Finance Commission.
109	Interest on State Plan Loans consolidated in terms of recommendations of the 12th Finance Commission.
110	Interest on Loans under Centrally Sponsored Schemes
111	Interest on Loans for Special Assistance
112	Interest on other Loans for State/Union Territory (with Legislature) Schemes

*05 Interest on Reserve Funds*

101	Interest on Depreciation Renewal Reserve Funds
102	Interest on Revenue Reserve Funds
103	Interest on Railway Development Fund
104	Interest on Capital Reserve Fund (Posts & Telegraphs)
105	Interest on General and other Reserve Funds

*60 Interest on Other Obligations*

101	Interest on Deposits
102	Interest on Advance Deposit Scheme for giving Telephone Connections
103	Interest on Deposits for Leased Telecommunication Services
104	Interest on Advance Deposit Scheme for giving Telex Connections
105	Interest on deposits of SBI under NRI Bonds Scheme
106	Interest on Petroleum Bonds
107	Interest on Special Securities issued to Food Corporation of India
108	Interest on Special Securities issued to Oil Marketing Companies (8.13% Oil Marketing Companies' Government of India Special Bonds, 2021
109	Interest on Special Bonds Issued to Fertilizers Companies
110	Interest on SBI Right Issue 8.35% Special Bonds – 2024
111	Interest on Special Securities issued against securitization of balances under Postal Life Insurance
701	Miscellaneous

**Note:**

- (1) Please refer to Note (1) below the major heads '6001/6003-Internal Debt of the Central/State Governments'. Interest on loans notified for discharge and subsequently paid (except payments which are barred by limitation) should be debited to a separate sub head 'interest on loans in course of discharge' under the minor head 'Payment of interest', if time barred as well as on loans if paid after the expiry of 20 years, when the loans themselves do not form part of Public debt, will be debited to the head '2075-Miscellaneous General Services 800- Other expenditure'.
- (2) Separate sub heads may be opened for each denomination of loan.
- (3) Separate sub heads may be opened for interest paid on internal debt relating to each autonomous or statutory organisation.
- (4) Includes expenditure incurred in connection with issue of new loans and the sale of securities held in cash balance investment account.
- (5) A separate sub head may be opened under the various minor heads below this sub major head for each denomination of loans from each country and also for the loans from the International Banks or Institutions for each project. Additional sub-heads viz 'Commitment Charges' and 'Incidental expenses' may also be opened. The sub-head 'Incidental Expenses' would accommodate all incidental expenses including brokerages, commission etc, which do not fall under the Category of 'Interest' or 'Commitment charges'.
- (6) Separate sub head may be opened under each minor head except under the minor head 'Management of small savings scheme' below this sub major head corresponding to minor heads in the sector 'I - Small Savings, Provident Funds etc' in the Public Account.
- (7) This minor head is intended to record the payments of interest on all Central Loans to States advanced up to 31-03-84 and outstanding as on 31-03-85.
- (8) This minor head shall account for interest on securities issued to R.B.I. for acquisition of special Drawing rights etc.
- (9) Please see Note (1) below the major head '6001 - Internal Debt of Central Government' and Note (19) below the major head '8658 -Suspense Accounts'.
- (10) This minor head shall account for interest on Ways & Means Advances from Reserve Bank of India booked under Major Head '6001/6003'.
- (11) This minor head will also include interest on the transactions relating to 13/15 days Treasury Bills.
- (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
- (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.
- (15) Minor Heads '101' to '109' under Sub-Major Head '04-Interest on Loans and Advances from Central Government' will continue to operate till earlier loans are fully repaid.

*(d) Administrative services*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2051 Public Service Commission</b>	
	101 Union Public Service Commission
	102 State Public Service Commission
	103 Staff Selection Commission (1)

Note:

(1) This minor head will also include expenditure on Staff Selection Commissions, Recruitment Boards etc. of the State Governments.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2052 Secretariat-General Services</b>	
	090 Secretariat (1)
	091 Attached Offices (2)
	092 Other Offices (2)
	099 Board Of Revenue

**Note:**

- (1) Separate sub-heads may be opened for each wing of the secretariat (e.g. Chief Secretariat, Finance Department, Home Department, Law Department, Revenue Department etc.) dealing with policy formulation etc. of functions under 'A-General Services'.
- (2) These minor heads will record expenditure on attached offices of the Govt. of India, other offices of the State Govt. not identifiable with any particular function.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2053 District Administration</b>	
	093 District Establishments
	094 Other Establishments (1)
	101 Commissioners
	102 Court of Wards
	800 Other expenditure

**Note:**

- (1) This minor head will include sub-divisional establishment.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2054 Treasury and Accounts Administration</b>	
	003 Training
	095 Directorate of Accounts and Treasuries
	096 Pay and Accounts Offices (1)
	097 Treasury Establishment
	098 Local Fund Audit
	800 Other expenditure

**Note:**

- (1) Expenditure on Pay and Accounts Offices accredited to a particular department will be recorded under the major head for that department



<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2055 Police</b>	001 Direction and Administration
	003 Education and Training
	004 Research
	101 Criminal Investigation and Vigilance
	102 Central Reserve Police
	103 Assam Rifles
	104 Special Police (1)
	105 Border Security Force
	106 National Security Guard
	107 Industrial security Force
	108 State Headquarters Police
	109 District Police
	110 Village Police
	111 Railway Police (2)
	112 Harbour Police
	113 Welfare of Police Personnel (3)
	114 Wireless and Computers
	115 Modernisation of Police Force
	116 Forensic Science
	117 Internal Security
	118 Special Protection Group
	119 Delhi Police
	120 Special Service Bureau
	121 Border Management

**Note:**

- (1) This minor head includes expenditure on State Militia and Armed Police.
- (2) This minor head includes charges for 'Crime' and 'Order' police. Expenses in connection with 'Order' police are ultimately recoverable from Railways.
- (3) This minor head includes expenditure on all amenities for the police personnel in general (e.g. Subsidised rations, Contributions to amenities funds, running expenses of police, Hospital etc.).

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**2056    Jails**

001	Direction and Administration
101	Jails
102	Jail Manufactures (1)
800	Other Expenditure (2)

**Note:**

- (1) This minor head includes charges for convicted labours except jail press charges, which are treated as expenditure under Major head '2058-Stationery and Printing'.
- (2) This includes charges on account of persons confined or detained in Jails outside the State.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**2057    Supplies and Disposals (1)**

101	Purchase (2)
102	Inspection (2)
103	Disposals (2)
800	Other expenditure

**Note:**

- (1) This major head will be operated only for recording the expenditure on the Central Purchase Disposal & Inspection Organisations like the D G S & D, Other than the organisation of Civil Supplies whose expenditure will be debited to the major head '3456-Civil Supplies'.
- (2) The expenditure on purchase, inspection and disposal wings (both in Central and State Governments) will be recorded under the respective minor heads. The pay, allowances etc. of common Director General /Director will be shown under the wing having major activity. A similar procedure may be adopted for the overseas organisation like India Store Department, London and India Supply Missions, Washington.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2058 Stationery and Printing</b>	001 Direction and Administration
	101 Purchase and Supply of Stationery Stores (1)
	102 Printing, Storage and Distribution of Forms
	103 Government Presses (2)
	104 Cost of printing by Other Sources
	105 Government Publications (3)
	800 Other expenditure

**Note:**

- (1) This minor head will include expenditure on Stationery Office.
- (2) This minor head will include expenditure on lithography.
- (3) This minor head will include the Cost of printing of Govt. Publications, Codes, manuals etc. and their distribution including charges of Book Depots. The Cost of printing of Text Books will be recorded under the major head '2202-Education'.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2059 Public Works (1)</b>	
<i>01 Office Buildings</i>	051 Construction (1) (3)
	052 Machinery and Equipment (8)
	053 Maintenance and Repairs (4)(11)
	103 Furnishings (5)
	104 Lease Charges (6)
	799 Suspense (9)
	800 Other Expenditure (10)
<i>60 Other Buildings</i>	051 Construction (1) (3)
	052 Machinery and Equipment (8)
	053 Maintenance and Repairs (4)(11)
	103 Furnishings (5)
	104 Lease Charges (6)
	799 Suspense(9)
	800 Other Expenditure (10)
<i>80 General</i>	001 Direction and Administration (2)
	003 Training
	004 Planning and Research
	051 Construction(1) (3)
	052 Machinery and Equipment (8)
	053 Maintenance and Repairs(11)
	103 Furnishings
	104 Lease Charges
	105 Public Works Workshops (7)
	799 Suspense (9)
	800 Other expenditure (10)

**Note:**

- (1) This Major Head and the Minor Head 'Construction' there under is intended to record the expenditure on :-
- (a) All Government non-residential general purpose office and administrative buildings relating to all the three sectors viz. 'General services', 'Social Services' and 'Economic Services'.
  - (b) All Government non-residential buildings falling under the functions in 'General Services'.
  - (c) Buildings for functional purposes falling under 'Social Services' and 'Economic Services' such as Hospitals, Schools, Agricultural Colleges etc. shall be booked under the appropriate functional major heads concerned (though the budgetary and technical control over such expenditure would vest in the Public Works Deptt. except the works relating to Archaeological Survey of India and the provision for such expenditure are included in the Demands for Grant of the Public Works Department). For this purpose, a specific sub-head 'Buildings' may be opened below the relevant programme Minor Head under the functional expenditure major head concerned with necessary details (Like Works, Establishment, Machinery and Equipment) to be operated upon exclusively by the Public Works Department e.g. expenditure on construction of Secondary Schools will be accounted for under the major head '2202-General Education 02-Secondary Education, 109-Government Secondary Schools' under a sub-head 'Buildings'.

Where it is not possible to identify the expenditure on buildings to a programme or a function, it will appear under 'Buildings' below the residuary minor head 'Other Expenditure' of the functional major/sub-major head. For residential buildings see Major Head '2216-Housing'.

Where the buildings etc. are not under the administrative control of the Public Works Department, Government may prescribe that expenditure on construction and repairs up to a certain specified monetary limits may be incurred by the Department having the administrative control over it. In such cases and where the programme could be identified, it should be accounted for under the detailed head 'Works' below the functional major and minor heads concerned. Where the programme could not be identified, it should be classified under the residuary minor head 'Other Expenditure' of the relevant major head.

- (d) Expenditure on maintenance and repairs of Roads and Bridges will be accounted for under the major head '3054-Roads and Bridges'.
  - (e) Cost of acquisition of land by Public Works Department for general purposes shall be accounted for under the minor head 'Other Expenditure' below this major head or '4059-Capital Outlay on Public Works 80-General 201-Acquisition of Land' depending upon whether such expenditure is treated as Revenue or Capital.
  - (f) Expenditure on the staff quarters (construction as well as maintenance) forming part of a scheme or project such as Doctors/Nurses in Hospital, will be normally accounted for under the relevant functional major head (Medical in this example) and not under the major head 'Housing'. If however for administrative reasons, Government decides otherwise, expenditure on maintenance of such staff quarters may be debited to this major head and correspondingly the receipts shall be accounted for under '0216-Housing' in such cases.
- (2) This minor head will record the expenditure on 'Direction' 'Execution', 'Architecture' 'Designs', 'Stores Control' etc. for which distinct sub-heads may be opened. In addition, two distinct deduct-sub-heads may also be opened to record the transfers on percentage/pro-rata basis to other major heads, on account of apportionment of 'Common Establishment' viz.
- (i) 'Transfer of establishment charges on percentage basis to the Capital major heads'. In cases where the P.W. Divisions execute works both of 'Capital' and 'Revenue' nature, and the common establishment charges relating to these divisions are initially recorded under this minor head, they will be allocated on a percentage basis in proportion to the works outlay recorded under the capital major heads.

(ii) 'Transfer of establishment charges on a pro-rata basis to the major heads '2216-Housing', '3054-Roads and Bridges' wherever there is a common establishment for 'Buildings and Roads' branches in the P.W.D. catering to buildings (both residential and non-residential) and 'Roads and Bridges'.

The contra debits for these deduct-entry adjustments will appear either as detailed heads under the sub-head 'Buildings' below the appropriate programme minor head under the relevant functional capital major heads or under 'Direction and Administration' below '2216-Housing' and '3054-Roads and Bridges' as the case may be.

The rules for the transfer of the establishment charges in these cases will be such as laid down in Statement E to Appendix 2 of C.P.W.A. Code or other similar provisions in the State P.W.A. Codes.

- (3) See Note (1) above. This minor head may be divided into sub-heads corresponding to various functional major heads as considered necessary.
- (4) This minor head will record the expenditure on maintenance and repairs of all Government non-residential buildings. No distinction need be made between 'Ordinary Repairs' and 'Special Repairs'. For Government residential buildings, see Major Head '2216 - Housing (1)'.
- (5) This minor head will record the cost of furniture etc. provided by the P.W. Department in non-residential buildings, M.L.A's hostels, other Government hostels, P.W. Department Circuit Houses etc., which are not let out as regular residential accommodation.
- (6) This minor head will record the rent paid by the P.W. department for non-residential accommodation hired, requisitioned or leased by that department. Rent paid by the P.W.D. for non-residential buildings leased for their own use should, however, be debited to the detailed head 'Rent, Rates and Taxes' below the concerned sub heads and the minor head 'Direction and Administration'. Lease charges paid by the P.W. department in respect of residential accommodation hired, requisitioned or leased by that department will be recorded under the major head '2216-Housing Government Residential Buildings-Lease Charges'.
- (7) This minor head will record the expenditure on the establishment of P.W. Workshops, plant and machinery and their maintenance etc.
- (8) This minor head will record expenditure on the common Tools and Plant acquired by the P.W. Division for executing both works of a revenue and capital nature. It will have suitable sub-heads like 'New Supplies', 'Repairs and Carriage' etc. In addition there will be two specific deduct-sub-heads for adjustment of (i) percentage charges of Tools and Plant transferred to Capital major heads and (ii) pro-rata transfer of Tools and Plant charges to the major heads '2216-Housing' and '3054-Roads and Bridges'. In respect of common P.W. Division catering to works both for buildings (residential as well as non-residential) and Roads and Bridges-vide similar adjustments indicated in Note (2) above, for establishment charges.

- (9) This minor head will be divided into sub-heads 'Stock', 'Workshop Suspense', and 'Miscellaneous Works Advances'. For adjustment of the cost of stores purchased/received from other Divisions but not paid for during the same month, please refer to note (13) below Major Head '8658-Suspense Accounts'.
- (10) This minor head is intended to record expenditure, which cannot be recorded under any of the other minor heads e.g., Land Development office, temporary structures not forming part of estimates of any capital work.
- (11) This minor head may be divided into the following sub-heads:-
  - (i) Work Charged Establishment
  - (ii) Other maintenance expenditure

**MAJOR / SUB-MAJOR HEADS      MINOR HEADS**  
**2061    External Affairs**

003	Training
101	Embassies and Missions (1)
103	Special Diplomatic Expenditure (2)
104	International Conference/Meetings (3)
105	Pass-port and Emigration
106	Entertainment Charges
800	Other Expenditure

**Note:**

- (1) This minor head will include expenditure on agents in Common Wealth Countries.
- (2) This minor head is intended to provide for special charges which are debited under this head only under special instructions of Government.
- (3) The nomenclature of the sub-head shall indicate the name of each International conference / meeting.

**MAJOR / SUB-MAJOR HEADS      MINOR HEADS**  
**2062    Vigilance**

101	Central Vigilance Commission
102	Lokpal
103	Lokayukta/Up-Lokayukta
104	Vigilance Commission of State/UT
105	Other Vigilance Agencies



<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2070 Other Administrative Services</b>	
	003 Training (8)
	101 Metropolitan Council (1)
	102 Pradesh Councils (11)
	103 Zonal Councils
	105 Special Commission of Enquiry (3)
	106 Civil Defence
	107 Home Guards
	108 Fire Protection and Control (4)
	109 Intelligence Bureau
	110 National Investigation Agency
	112 Rent Control
	113 Narcotics Control (5)
	114 Purchase and Maintenance of transport (6)
	115 Guest Houses, Government Hostels etc. (7)
	116 Bureau of Immigration
	117 Explosives
	118 Administration of Citizenship Act.
	119 Official Languages
	120 Payment to States/Union Territories for Administration of Central Acts and Regulations (9)
	800 Other expenditure (10)

**Note:**

- (1) Records expenditure on Metropolitan Council, Delhi.
- (3) This minor head will record expenditure on Commissions and Committees the charges on which according to their importance or for any other reason cannot conveniently be adjusted under functional major heads.
- (4) The sub-head will be
  - (i) Direction and Administration
  - (ii) Protection and Control
  - (iii) Training
  - (iv) Other Expenditure
- (5) This minor head will record the expenditure on the establishment of the Central Bureau of Narcotics. The proportionate charges relatable to the opium and alkaloid factories, is then transferred to the appropriate sub-head under the relevant minor head under '2875-Other Industries 01-Opium and Alkaloid Industries', through a deduct entry under this minor head.

- (6) This will record expenditure on maintenance of motor garages, as well as purchase and maintenance of vehicles not relating to any particular service/department and purchase and maintenance of aircrafts, if any, maintained by Government not as a regular public service.
- (7) This minor head will include expenditure on guest houses, Government hostels etc., like catering, other than expenditure on construction, maintenance and repairs of the buildings which will be recorded under '2059-Public Works' or '4059 Capital outlay on Public Works' as the case may be.
- (8) This minor head includes expenditure on training of I.A.S. Officers, Secretariat training institutes, and other general training institutes etc.
- (9) Divided into the following sub-heads:-
  - (i) Explosives Act.
  - (ii) Petroleum Act
  - (iii) Indian Arms Act
  - (iv) Carbide of Calcium Rules.
  - (v) Rice-Milling Industry (Regulation) Act.
  - (vi) Other Acts and Regulations.
- (10) Will include expenditure on (a) taxes on non-residential buildings occupied by departments other than the Defence department, and paid by a department nominated by Government and not passed on to the occupying department, (b) deportation of foreigners (c) rewards for destruction of wild animals.
- (11) Records expenditure on Pradesh Council in Andaman and Nicobar Islands.

*(e) Pensions and Miscellaneous General services*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2071 Pensions and other</b>	
<b>Retirement Benefits (1)</b>	
<i>01 Civil</i>	
	101 Superannuation and Retirement Allowances
	102 Commuted value of Pensions
	103 Compassionate allowance
	104 Gratuities (10)
	105 Family Pensions
	106 Pensionary charges in respect of High Court Judges (8)
	107 Contributions to Pensions and Gratuities (3)
	108 Contributions to Provident Funds (4)
	109 Pensions to Employees of State aided Educational Institutions
	110 Pensions of Employees of Local Bodies
	111 Pensions to legislators (7)
	112 Equated payment of sterling pension transferred from Capital (2 )
	113 Equated payment on account of Capital outlay on sterling pensions to the Government of India by the State/Union Territory Governments (2)
	114 Pensions and other Retirement Benefits of President of India (11)
	115 Leave Encashment Benefits (12)
	116 Ex-gratia payments arising out of Special VRS to Central Government Employees declared as surplus
	117 Government Contribution for Defined Contribution Pension Scheme (13)
	118 Medical Treatment of CGHS Pensioners
	119 Payment of Service Charges to National Securities Depository Limited under New Pension Scheme
	120 Pensionary Charges in respect of retirees/deceased employees of Government of NCT Delhi (14)
	200 Other Pensions (5)
	800 Other expenditure (6)
<i>02 Defence</i>	
	101 Army (9)
	102 Navy (9 )
	103 Air Force (9)
	104 Pensions paid through Public Sector Banks awaiting transfers to other minor heads

**Note:**

- (1) See major head '2075-Miscellaneous General Services' for pensions in lieu of resumed jagirs, lands, territories etc., and pensions and awards for distinguished services and the major head ' Social Security and Welfare' for pensions under social security scheme, and pensions to freedom fighters, their dependents etc.

- (2) See Note (1) below '4075-Capital Outlay on Miscellaneous General Services'.
- (3) Contributions payable by one Government to another on account of pensions and gratuities of officers who are either borne on the joint cadre of the two Governments, or lent to the former by the latter Government, are debited to this head. When payments are made at combined rates for both pensions and leave salaries, such contributions are also debited to this head. Leave salary contributions, when paid separately, are, however, debited to the functional major heads concerned. Allocation of Pensions and Gratuities between Central Government and State Governments has been dispensed with from 1.4.1987. This minor head has been retained to accommodate old cases.
- (4) This minor head includes Government contributions to various Contributory Provident Funds.
- (5) Includes the Following:-
- (a) Pensions under the I.C.S. (N.E.M.) Family Pension Fund.
  - (b) Pensions relating to I.C.S. Family Pension Fund, Indian Military Service Family Pensions Fund and Indian Military Widows and Orphans Fund.
  - (c) Pension of the Bengal and Madras Service Family Pensions Fund.
  - (d) Ex-gratia pension to Indian pensioners of Portuguese Colonies.
  - (e) Pensions to former employees of Sind and N.W.F.P.
  - (f) Donations to Service Funds-other family pension's funds.
  - (g) Government Contributions payable under I.C.S. Family Pension Fund.
  - (h) Covenanted Civil Service Pension.
  - (i) Ex-gratia ad-hoc allowance to Burma civilian pensioners/family pensioners.
  - (j) Ex-gratia ad-hoc allowance to Pakistan civil pensioners/family pensioners.
  - (k) Ex-gratia payment to families of deceased CPF beneficiaries'.
- (6) This minor head will include cost of remittance by money order, of pensions debitable to this major head.
- (7) This minor head will have two sub-heads, viz (i) Members of Parliament (ii) Members of State legislatures.
- (8) This minor head will include payments made on account of both pensions and Commuted value of pensions and gratuity or other sums payable by way of death on retirement benefits. In the books of the Central Government it will cover pensions etc. paid under Article, 112 (3) (d) (iii) of the Constitution which are recoverable from State Governments under Article 290 *ibid*. In the books of the State Governments, it will cover pensionary charges reimbursed to the Central Government under Article 290 of the constitution.
- (9) Will have the following Sub-heads.
- (i) Pension and other Retirement Benefits.
  - (ii) Rewards.
  - (iii) Leave Encashment Benefits (12)
  - (iv) Other Pensions (Ex-gratia payment to families of deceased CPF beneficiaries will be a detailed head.)
- The Pensionary charges in respect of establishments like Defence accounts Department etc. the expenditure of which is met from Civil Estimates will be accounted for under the sub-major head '01-Civil'.
- (10) This minor head will also record expenditure on account of interest payable on delayed payment of Gratuity.
- (11) This minor head will be sub-divided into the following sub-heads:-

- (i) Pension
  - (ii) Other entitlements under the Presidents (Emoluments and Pension) Act.
- (12) This will record leave encashment benefits granted at the time of retirement, termination of service etc.
- (13) This Minor Head shall record the Government Contribution for Defined Contribution Pension Scheme of all Civil Ministries and Department of Telecommunication.
- (14) This Minor Head will include payment of all types of Pension, Commuted Value of Pension, Gratuity, Encashment of Leave etc.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2075 Miscellaneous General Services</b>	
	101 Pension in lieu of resumed Jagirs, Lands, territories etc.
	102 Pre-partition payments
	103 State Lotteries (1)
	104 Pensions and awards in consideration of distinguished services
	106 Management of Properties acquired under Chapter XX-A of Income Tax Act, 1961
	107 Management of immovable properties acquired under Chapter XX-C of Income Tax Act, 1961
	108 Canteen Stores Department
	109 Loans to State Governments Written Off in terms of recommendations of the 8th Finance Commission
	110 Loans to State Governments Written off in terms of recommendations of the 9th Finance Commission.
	111 Repayments of Loans by State Governments written-off in terms of recommendations of the 10 <sup>th</sup> Finance Commission.
	112 Loans to State Governments written-off in terms of recommendations of the Eleventh Finance Commission (3)
	113 Loans to State Governments written off in terms of recommendations of Thirteenth Finance Commission
	791 Loss by Exchange
	800 Other expenditure (2)

**Note:**

- (1) This minor head will account for all the expenditure relating to lotteries including the administrative expenditure relating exclusively for lotteries only. Where the administrative expenditure is incurred for other purposes as well, the expenditure should be booked to the major head '2070- Other Administrative Services'.
- (2) This minor head will include expenditure on (a) payment of allowances to the families and dependents of ex-rulers and (b) payments arising out of the Bombay Land Scheme. Please also see Note (1) below Major Head '2049'.
- (3) (a) The following sub-heads will be opened under this minor head:-
  - (i) Fiscal Performance linked Debt Relief and
  - (ii) Security Expenditure linked Debt Relief.
- (3) (b) Name of the States would appear at detailed head level below the sub-head.

*(f) Defence services*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2076 Defence Services-Army</b>	101 Army Personnel (including Reservists)
	103 Auxiliary Forces (1)
	104 Civilians
	105 Transportation.
	106 Military Farms
	107 Ex-Servicemen Contributory Health Scheme
	109 Inspection Organisation
	110 Stores
	111 Works (2)
	112 Rashtriya Rifles.
	113 National Cadet Corps.
	800 Other expenditure (3)

**Note:**

- (1) This will include expenditure on Territorial Army, etc.
- (2) This minor head will include expenditure on construction, maintenance etc. of buildings and other revenue works of the Army, by the Military Engineering Service other than those relating to ordnance factories, research and development organisations. Military farms and Inspection organisations for which separate minor heads have been provided.
- (3) This minor head includes expenditure on 'Research and Development' relating to the Defence Production Department which may be shown under a distinct sub-head, if necessary.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2077 Defence Services-Navy</b>	
	101 Navy (1)
	102 Navy Reservists
	104 Civilians
	105 Transportation
	106 Repairs and Refits
	110 Stores
	111 Works
	112 Joint staff
	800 Other expenditure

Note:

- (1) Pay and allowances of Navy personnel are recorded under this minor head.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>2078 Defence Services-Air Force</b>	
	101 Air Force (1)
	102 Reserve and Auxiliary Services
	104 Civilians
	105 Transportations
	110 Stores
	111 Works
	200 Special Projects
	800 Other expenditure

**Note:**

- (1) Pay and allowances of Air Force personnel are recorded under this minor head.



**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****2079    Defence Services-Ordnance****Factories**

001	Direction and Administration
004	Research and Development
053	Maintenance - Machinery and Equipment
054	Manufacture (1)
105	Transportation
106	Renewals and Replacements
110	Stores
111	Works
800	Other Expenditure
901	Deduct-Recoveries for supply made to - Army
902	Deduct-Recoveries for supply made to - Navy
903	Deduct-Recoveries for supply made to - Air Force
904	Deduct-Recoveries from other Departments (2)

**Note:**

- (1) This minor head will include manufacture expenditure like wages, other floor expenses, etc.
- (2) This minor head is intended to account for the recoveries made from R&D Organisation, Inspection Organisation, M.E.S. etc.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****2080    Defence Services-Research  
& Development**

004	Research / Research Development
101	Service Personnel
102	Civilians
105	Transportation
110	Stores
111	Works
800	Other Expenditure