

Government of India
Ministry of Finance, Department of Expenditure
Controller General of Accounts
(Data Analytics and Monthly Accounts Section)
MahalekhaNiyantarakBhawan, GPO Complex,
INA, New Delhi

No. P-29001/2/2020-DAMA-CGA/E-2035/116

Date:-21st August, 2025

OFFICE MEMORANDUM

Sub: Nomenclature of Minor heads under Major Head '8454-Funds under Treasury Single Account (TSA) system.

A reference is invited to Correction Slip No. 986 dated 23.05.2022 issued to the List of Major and Minor Heads of Account (LMMHA), revising the nomenclature of Major Head '8454 – Funds under Treasury Single Account (TSA) System' and instructions for opening the related Minor, Sub and Detailed Heads.

The scope of Major Head '8454' has been broadened. Earlier, this Head was limited to recording transfers of funds under TSA to Autonomous Bodies, requiring a separate Minor Head for each such body. As per the revised instructions under Note (2) below Major Head '8454' (CS No. 986), Minor Heads may now be opened corresponding to the programme Minor Heads in the section *Expenditure Heads (Revenue Account)* to which the grants are awarded. For this purpose, nomenclature of Minor Head may indicate the function as per Sub-Major Head or as per Major Head, in the absence of a Sub-Major Head, on the revenue expenditure side followed by the programme Minor Head. For example: "Adult Education-Rural Functional Literacy Programmes", "Crop Husbandry-Agricultural Engineering" etc.

Further, Note (3) below Major Head '8454' (CS No. 986) provides for the opening of Sub and Detailed Heads under the Major/Sub-Major/Minor Heads in accordance with the prescribed classification principles.

On examination of the Account Code Directory, it is observed that certain Minor Heads presently opened below Major Head '8454' are not in conformity with the above instructions. Instances of duplication and inconsistent nomenclature have been noticed, such as:

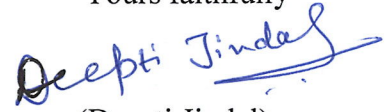
- Minor Heads **115 & 116** both titled "Other Schemes"
- Minor Heads **104, 110, 111, 119, 120** under "Assistance to Scientific Bodies"
- Minor Heads **109, 114 & 122** for "Tribal Area Sub-Plan" under Sub-Major Head '08 – Department of Science and Technology'
- Minor Heads **105, 106 & 107** for "Schemes" under Sub-Major Head '38 – Ministry of Culture'
- Minor Heads **102, 108 & 111** under "IPSRL" in Sub-Major Head '34 – Ministry of Petroleum & Natural Gas'

In view of the above, all Ministries / Departments are requested to review the nomenclatures of the Minor, Sub and Detailed heads below the Major Head '8454' and submit proposals to update the nomenclature in accordance with the instructions contained in CS No. 986 of LMMHA. This will eliminate duplications and bring uniformity in line with the revised structure.

Further, All Principal Accounts Offices are also requested to visit the **DAMA Section (Room No. 05), O/o CGA** for finalisation of TSA nomenclature and to submit an **undertaking of reconciliation** after the necessary corrections have been incorporated.

This issues with the approval of Addl. CGA(A&FR)

Yours faithfully



(Deepti Jindal)

Dy. Controller General of Accounts

Encl: As above

To

All Pr.CCAs/CCAs/CAs(Independent charge) of Civil Ministries/Departments

Ministry of Finance
Department of Expenditure
Office of the Controller General of Accounts
New Delhi

List of Major and Minor Heads of Account of Union and States

Correction Slip No. 986

Dated: 23-05-2022

Page No. 391 (A) (Reprint of Fourth Edition)

Public Account

Sector K. Deposits and Advances

Sub-Sector (b): Deposits not bearing Interest

The Major Head '8454-Funds for Autonomous Bodies under Treasury Single Accounts System' and Sub-Major and Minor Heads alongwith Note (1), (2) and (3) inserted vide CS NO. 915 dated 07-08-2018 may be read as under:

Major Head: 8454 Funds under Treasury Single Account System (1)

***Each Department will be
a Sub Major Head***

**Minor Heads may be opened corresponding to
the Section 'Expenditure Heads (Revenue
Account)' (2) (3)**

Note: (1) This Major Head will be used for awarding Grants to Autonomous Bodies/ Implementing Agencies including Statutory Bodies and Central Public Sector Enterprises (CPSEs).

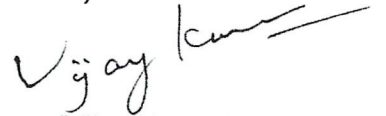
(2) Minor Head may be opened corresponding to the programme minor heads in the Section 'Expenditure Heads (Revenue Account)' to which the Grants are being awarded. For this purpose, the nomenclature of the Minor Head may indicate the function as per sub-major head or as per major head, in the absence of a sub-major head, on the revenue expenditure side followed by the programme minor head. For example "Adult Education - Rural Functional Literacy Programmes", "Crop Husbandry - Agricultural Engineering", "Consumer Industries - Textiles" etc. When the nomenclature of the sub-major head does not give an indication of the concerned function, the nomenclature of the Minor head will indicate the name of the major head also within brackets after the sub-major head. For example "General (Medical & Public Health) - Health Statistics and Evaluation", "General (Nutrition) - Diet Surveys and Nutrition Planning" etc. Where it is not possible to identify the Grants with any programme distinctly, the minor head will indicate the relevant sub-major/major head as above followed by the words "Other

Grants", e.g. "General (Education) - Other Grants", "Crop Husbandry - Other Grants", etc.

(3) The Sub and Detailed Heads under these Minor Heads may be opened similar to the Sub and Detailed Heads corresponding to the Section 'Expenditure Heads (Revenue Account)' to which the Grants are being awarded. Under each Minor Head separate Sub-head '99-Uncredited items under Treasury Single Account System' may be opened.

(Effective from 2022-23)

(Authority Codes-11011(12)/04/2022-Codes-CGA/Cno. 9474)



(Vijay Kumar)

Sr. Accounts Officer (Codes)