

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. 914

Dated: 07-08-2018

Page No. xii (Reprint of Fourth Edition)

Public Account

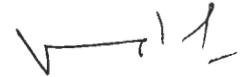
Sector K. Deposits and Advances

Sub-Sector (b): Deposits not bearing Interest

Insert the following new Major Head and page number below the Major Head '8453-Income and Expenditure Account of National Investment Fund' (opened vide CS 662 dated 13-10-2008):

**8454 Funds for Autonomous Bodies under Treasury Single
Account System** **Page 391(A)**

(Effective from 2018-19)
(Authority T-14018/15/2017/TSA/Code)



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Sr. Accounts Officer (Codes)

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Correction Slip No. 915

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Sector K. Deposits and Advances

Sub-Sector (b): Deposits not bearing Interest

Insert new Major Head as under:

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

Each Department will be a Sub Major Head

Each Autonomous Body listed under the parent Ministry will be a distinct Minor Head (2), (3)

Note: (1) This Major Head will be used for awarding Grants-in-Aid to Autonomous Bodies.

(2) Sub-Head may be opened corresponding to the programme minor heads in the Section 'Expenditure Heads (Revenue Account)' to which the Grants-in-Aid is being awarded. For this purpose, the nomenclature of the sub 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 sub head will also 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-in-Aid 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.

Likewise, at the detailed head level, details of sub-schemes or activities corresponding to Sub-Schemes, if any, in the Section 'Expenditure Heads (Revenue Account)' below the function may be indicated. The Object Heads Grants-in-Aid (General), Grants for creation of Capital Assets and Grants in Aids (Salaries) shall be used for classification.

(3) Under each Minor Head separate Sub-head '99-Uncredited items of Autonomous Bodies under Treasury Single Account System' may be opened.

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