

Ministry of Finance
Department of Expenditure
Office of the Controller General of Accounts
Mahalekha Niyantarak Bhawan
E Block, GPO Complex, INA, New Delhi-110023

No. 11011(12)/13/2021-Codes-CGA/cno 7408/ 356-364

Dated: 20-12-2022

To,

Shri Rakesh Babbar, Dy. Director (Budget),
Ministry of Finance, DEA, Room No. 224-C, North Block,
New Delhi

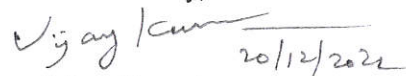
Subject: Change of nomenclature of 'Central Road Fund(CRF)' to 'Central Road and Infrastructure Fund(CRIF)' in the LMMHA

Sir,

I am to enclose herewith correction Slip Numbers from 996 to 1002 dated 19 -12-2022 and No. 1003 dated 20-12-2022 to the LMMHA to give effect to:-

- i. Change of nomenclature of 'Central Road Fund (CRF)' to 'Central Road and Infrastructure Fund(CRIF)' of existing Major Head '8224', Minor Heads '1601.06.104, 1601.08.108, 3601.06.104, 3601.08.108, 3602.08.105 & 8449.00.103 alongwith note(1) below Minor Head '8449.001.103';
- ii. In-operation of Minor Head '8224.00.101 for further accretions and updation of Note(1) below Major Head '8224';
- iii. Deletion of foot note (7) below Major Head '0038-Union Excise Duties';
- iv. Opening of new Minor Heads '511 & 512' under Major Head '0037-Customs

Yours faithfully,



(Vijay Kumar)

Sr. Accounts Officer (Code)

Copy along-with Correction Slip Numbers from 996 to 1002 dated 19-12-2022 and No. 1003 dated 20-12-2022 forwarded to:

1. Smt. Alka Anand, Sr. Administrative Officer (Procedure-I), O/o C&AG, 10 Bahadur Shah Zafar Marg, New Delhi-110002
2. Sh. Lalit Soni, Accounts Officer, O/o CCA, Department of Economic Affairs, M/o Finance, 4th Floor, A.G.C.W. & M. Building, I.P. Estate, New Delhi
3. Sr. AO, Data Analytics and Monthly Accounts, O/o CGA
4. Sr. AO, Appropriation Accounts, O/o CGA
5. Sr. AO, Finance Account, O/o CGA
6. Sr. AO, ITD for uploading the same on the website of CGA (50/)
7. Sr. AO, TA-1, O/o CGA
8. Asstt. Director (Official Language), O/o CGA for Hindi translation

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

Correction Slip No. 996

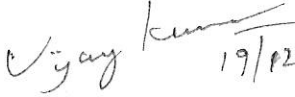
Dated: 19-12-2022

Page No. 13 (Reprint of Fourth Edition)

Major Head : 0038 Union Excise Duties

Delete the footnote (7) below this Major Head.

(Effective from 2021-22)
(Authority 11011(12)/13/2021-Codes-CGA/cno 7408)


19/12/2022

(Vijay Kumar)
Sr. Accounts Officer (Codes)

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

Correction Slip No. 997
Dated: 19-12-2022

Page No.77 (Reprint of Fourth Edition)

Major Head: 1601-Grants-in-aid from Central Government

(i) Sub-Major Head: *06 Centrally Sponsored Schemes*

Change the nomenclature of Minor Head '104-Grants from Central Road Fund'
(inserted vide CS 829 dated 06-01-2017) as under:

104-Grants from Central Road and Infrastructure Fund

(ii) Sub-Major Head: *08 Other Transfer/Grants to States/Union Territories with Legislatures*

Change the nomenclature of Minor Head '108-Grants from Central Road Fund'
(inserted vide CS 829 dated 06-01-2017) as under:

108-Grants from Central Road and Infrastructure Fund

(Effective from 2021-22)
(Authority 11011(12)/13/2021-Codes-CGA/cno 7408)

Vijay Kumar
19/12/2022

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

Correction Slip No. 998
Dated: 19-12-2022

Page No.225 (Reprint of Fourth Edition)

Major Head: 3601 Grants-in-aid to State Governments

(i) Sub-Major Head: *06 Centrally Sponsored Schemes*

Change the nomenclature of Minor Head '104-Grants from Central Road Fund'
(inserted vide CS 827 dated 06-01-2017) as under:

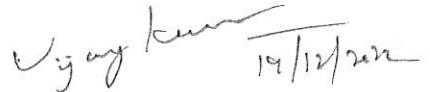
104-Grants from Central Road and Infrastructure Fund

(ii) Sub-Major Head: *08 Other Transfer/Grants to States*

Change the nomenclature of Minor Head '108-Grants from Central Road Fund'
(inserted vide CS 827 dated 06-01-2017) as under:

108-Grants from Central Road and Infrastructure Fund

(Effective from 2021-22)
(Authority 11011(12)/13/2021-Codes-CGA/cno 7408)


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

Correction Slip No. 999

Dated: 19-12-2022

Page No.227 (Reprint of Fourth Edition)

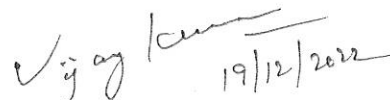
Major Head: 3602 Grants-in-aid to Union Territory Governments with Legislatures

Sub-Major Head: *08 Other Transfer/Grants to Union Territory Governments with Legislatures*

Change the nomenclature of Minor Head '105-Grants from Central Road Fund' (Inserted vide CS 842 dated 30-05-2017):

105-Grants from Central Road and Infrastructure Fund

(Effective from 2021-22)
(Authority 11011(12)/13/2021-Codes-CGA/cno 7408)


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

Correction Slip No. 1000

Dated: 19-12-2022

Page No. xi (Reprint of Fourth Edition)

Public Account

Sector J. Reserve Funds

Sub-Sector (b): Reserve Funds not bearing Interest

Change the nomenclature of Major Head '8224-Central Road Funds' as under:

8224-Central Road and Infrastructure Funds

(Effective from 2021-22)
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List of Major and Minor Heads of Account of Union and States

Correction Slip No. 1001
Dated: 19-12-2022

Page No.389 (Reprint of Fourth Edition)

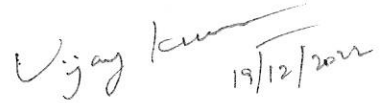
Major Head: 8449 Other Deposits

(i) Change the nomenclature of Minor Head '103-Subventions from Central Road Fund':

103-Subventions from Central Road and Infrastructure Fund (1)

(ii) In Note (1) below this Major Head, change the nomenclature from '8224-Central Road Fund' to '8224-Central Road **and Infrastructure Funds**'.

(Effective from 2021-22)
(Authority 11011(12)/13/2021-Codes-CGA/cno 7408)


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

Correction Slip No. 1002
Dated: 19-12-2022

Page No. : 11 (Reprint of Fourth Edition)

Major Head : 0037-Customs

Insert the following new Minor Heads below the existing Minor Head '510- Agriculture Infrastructure and Development Cess' (inserted vide CS 969 dated 15-09-2021):

Minor Head: 511 Additional Customs Duties on Motor Spirit
512 Additional Customs Duties on High Speed Diesel Oil

(Effective from 2022-23)
(Authority 11011(12)/13/2021-Codes-CGA/cno 7408)



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

Correction Slip No. 1003
Dated: 20-12-2022

Page No. 373 (Reprint of Fourth Edition)

(i) Change the nomenclature of Major Head '8224-Central Road Funds' as under:

8224-Central Road and Infrastructure Funds

(ii) Add the following Note(2) below this Major Head:-

(2) The nomenclature of Minor Head '101-Central Road Fund (1)' to be read as 'Central Road and Infrastructure Fund' from the Financial Year 2021-22. This Minor Head '101- Central Road and Infrastructure Fund' shall be in-operational for further accretions from the Financial Year 2022-23.

(iii) Substitute the Note (1) as follows:

Note 1: This fund is constituted out of the proceeds of :

- (i) A duty of excise and customs on motor spirit (commonly known as petrol) and high-speed diesel oil;
- (ii) Road and Infrastructure Cess;
- (iii) Grants and Loans by the Central Government.

The amount sanctioned each year for transfer to this fund is credited to concerned minor head(s)* below this Major Head by contra debit to the corresponding functional revenue Major Head(s) in the accounts of the Central Government.

*The nomenclature of minor head(s) will be same as that of functional revenue Major Head(s), from where the transfers are being made to this fund.

For example : Minor Head 'Medical and Public Health' in case funds are transferred from MH- '2210 Medical and Public Health';

Minor Head 'Roads and Bridges' in case funds are transferred from MH- '3054 Road and Bridges', etc.....

The accounting procedure for allocations from this fund and expenditure therefrom is as under:-

A. Central Government and Union Territory governments without Legislature

Direct expenditure on infrastructure projects to be met out of the allocations from the Fund is initially debited to the relevant programme minor head under the concerned functional Major Head. The debits under these heads are subsequently set off by transfer of equivalent amount from the corresponding Minor Head(s) under this fund.

B. State Governments

The amounts allocated to the state Governments are debited in the Central Books to the major head '3601-Grants-in-aid to state Governments'. This head is relieved simultaneously by a deduct entry by transfer of equivalent amounts from this Fund.


In the State Accounts, the amounts so received are credited to the major head '1601-Grants-in-aid from Central Government'. Out of these amounts, the allocations other than those from reserves, are credited to major head '8449-Other Deposits-Subventions from Central Road and Infrastructure Fund', by per contra debit to the relevant programme minor head under the functional major head. Such of the expenditure under this major head as is to be met out of the allocations other than those from the Reserves is set-off by transfer of the equivalent amounts from the deposit head mentioned above.

C. Union Territories with Legislature

The amounts sanctioned to the Union Territories with Legislature are debited in the accounts of the Central Government to the major head '3602-Grants-in-aid to Union Territory Government with Legislature'. This head is relieved simultaneously by transfer of equivalent amounts from this fund.

In the books of the Union Territory Governments with Legislature these grants are credited under the major head '1601-Grants-in-aid from Central Government'. The expenditure in reimbursement of which these grants are made, is debited to the relevant programme minor head under the functional major head.

(Authority 11011(12)/13/2021-Codes-CGA/cno 7408)


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