

Office of the Controller General of Accounts
Ministry of Finance
Department of Expenditure
2nd Floor, Lok Nayak Bhawan
Khan Market, New Delhi

No. T-14012/2/99-Codes/163

Dated:15.12.2010

OFFICE MEMORANDUM

Subject: Opening of omnibus Minor Heads '789 – Special Component Plan for Scheduled Castes' and '796 – Scheduled Tribe Sub Plans' under Functional, Transactory heads (MHs 3601 and 3602) and Parking heads (MHs 2552 and 4552).

Of late, a need for adopting uniform and separate accounting/budget heads for 'Sub Plan' in respect of 'Scheduled Castes' and 'Scheduled Tribes' has been felt by the concerned Nodal Ministries, Planning Commission and Ministry of Finance. The objective is to capture accounting data and identify fund allocations under these Sub Plans by the Ministries/Departments, by having an omnibus Minor Head for each of these two 'Sub Plans' across all the relevant Major Heads, be it 'Functional', 'Transactory' and 'Parking' Heads.

2. It has now been decided in consultation with Budget Division (D.E.A.) and O/o C&AG that the existing Minor Head, Code '789' for 'Special Component Plan for Scheduled Castes' and Code '796' for 'Tribal Area Sub Plan' can be utilized as the omnibus Minor Heads across the Expenditure heads under Revenue and Capital Sections. Corrections Slip No. 693 dated 8.12.10 is being circulated separately, to effect this change.

3. Further, in order to achieve the intended outcome of capturing consolidated accounting data pertaining to Scheduled Caste and Scheduled Tribe Sub Plans across the Ministries/Departments by assigning single minor heads in case of Transactory (MHs 3601 and 3602) and Parking (MHs 2552 and 4552) heads, it will be necessary to link the minor heads '789' and '796' to the functions/programmes/schemes in the two Sections to which the assistance can be related. For this purpose, the Scheduled Caste and Scheduled Tribe Sub Plans of the functions/programmes/schemes, to which the assistance can be related, shall be indicated clearly at sub heads/detailed heads below the Minor Heads '786' and '796', as the

case may be. The nomenclature of the Sub head/Detailed head must give an indication of the concerned programmes/schemes. An example is given below as an illustration:

Major head 3601 – Grants-in-aid to State Governments

Minor head 786/796 – Scheduled Caste Sub Plan/Scheduled Tribe Sub Plans

Sub head/Detailed head – Adult Education- Rural Functional Literacy Programmes

Where it is not possible to identify the assistance with any programme distinctly, the Sub head/Detailed head will indicate the relevant sub major/major head followed by the words “Other Grants”, e.g. “General (Education)- Other Grants”, “Crop Husbandry – Other Grants”, etc.

4. Ministries/Departments may get these minor heads opened under the Functional, Transactory and Parking Heads to which the assistance can be related on the lines explained in the above paragraph so as to reflect Scheduled Caste Sub Plan and Scheduled Tribe Sub Plan outlays under the relevant omnibus Minor Head in their DDG for the year 2011-12.



(H.K. Srivastav)
Dy. Controller General of Accounts

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