

**8031 Other Savings Deposits**

102 State Savings Bank Deposits (1)

Note:

(1) Under this minor head separate sub-head may be opened for recording each type of deposit notified from time to time such as One Year, Three year and Five Year Time Deposits, 5 Years, 10 Years, 15 Years Cumulative Time Deposit Accounts, Treasury Savings Bank Deposits, Treasury Fixed time deposits, etc run by the State Governments.

**MAJOR / SUB-MAJOR HEADS MINOR HEADS****8032 Other Savings Certificates**

102 State Savings Certificates

103 Treasury Savings Deposit Certificates (1)

105 Savings Certificate – Bank Series (1)

Note:

(1) Separate sub-heads may be opened for each type of savings certificates, such as Cash Certificates, Savings Certificates of different denominations etc. run by the State Governments.

**J. Reserve Funds**

*(c) Reserve Funds Bearing Interest*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8115 Depreciation/Renewal Reserve Funds</b>	
	101 Depreciation Reserve Funds-Railways (Commercial Lines) (1)
	102 Depreciation Reserve Funds-Railways (Strategic Lines) (1)
	103 Depreciation Reserve Funds- Government Commercial Departments and Undertakings (2)
	104 Depreciation Reserve Funds- Government Non-Commercial Departments and Undertakings (2)
	105 Depreciation Reserve Funds-Investment Account (3)

**Note:**

- (1) Interest on the balances of these funds as well as interest and dividends on securities purchased from these funds are also credited to these heads.
- (2) Each fund relating to each Government commercial or non-commercial department/undertaking may be recorded under a distinct sub-head below these minor heads.
- (3) Investments relating to each fund may be recorded under a distinct sub-head below this minor head.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**8116    Revenue Reserve Funds**

102	Railway Revenue Reserve Fund-Investment Account
104	Posts and Telegraphs Revenue Reserve Fund
105	Telecommunication Revenue Reserve Fund

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**8117    Development Funds**

101	Railway Development Fund-Commercial Lines (1)
102	Railway Development Fund-Strategic Lines (1)

**Note:**

- (1) This Fund has been set up for financing expenditure on the following items:
- (a) All works relating to amenities for passengers and other Railway users including additions to existing or new works, provided that, where the original cost of the existing work was charged to Revenue, being within the new Minor Works limit, the whole cost of a new work replacing the old one shall be charged to the Development Fund. The items which constitute amenity works are listed in Note 2 (A) below para 910 of Indian Railway General Code, Vol. I.
  - (b) Labour Welfare works including additions to existing or new works estimated to cost individually above Rs. 25,000.
  - (c) Un-remunerative works for improvement of operational efficiency costing more than Rs. 3 lakhs each.
  - (d) The cost of construction of New Lines, completed before 1st April, 1955 or in progress on that date which are necessary but un-remunerative. For this purpose the cost of an un-remunerative project except land will, in the first instance, be charged to the Railway Development Fund and adjustment between Capital and Railway Development Fund will be made after the results of actual working in the sixth or any earlier year after opening are available so that the yield on the portion debited to Capital reached the prescribed standard of remunerativeness, the balance being debited to the Railway Development Fund to the extent necessary. Each such case will be decided by the Railway Board.

The details of expenditure to be booked under items (a), (b) and (c) above are given in the explanatory Note Nos. 47, 48 and 49 respectively in Appendix-xi to the Indian Railway Code for Accounts Department, Part I (Third Reprint. 1957).

Interest on the balances of this fund as well as interest and dividends on securities purchased from this fund are also credited to this fund.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8118 Capital Reserve Funds</b>	

101	Capital Reserve Fund-Posts and Telegraphs (1)
105	Telecommunication Capital Reserve Fund
106	Railway Capital Fund

**Note:**

(1) The sub-head will be as under  
Receipts

- (i) Appropriation from Posts and Telegraphs Surplus.
- (ii) Supplementary Depreciation towards inflationary element.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****8121    General and other Reserve Funds**

101	General and Other Reserve Funds of Govt. Commercial Departments/Undertakings (1)
102	Development fund for Agricultural Purposes
103	Railway Pension Fund-Commercial Lines (2)
104	Railway Pension Fund-Strategic Lines (2)
107	Staff Benefit Fund (Railway Commercial Lines)
108	Staff Benefit Fund (Railways Strategic Lines)
109	General Insurance Fund
110	General Insurance Fund-Investment account
111	Contingency Reserve Fund -Electricity (3) (4)
112	Contingency Reserve Fund -Electricity-Investment Account (4)
113	Amenities Reserve Fund
114	Amenities Reserve Fund-Investment Account
115	Natural Calamities Unspent Marginal Money Fund
116	Natural Calamities Unspent Marginal Money Fund-Investment Account
117	Employees Welfare Fund (Andhra Pradesh State)
118	National Fund for Control of Drug Abuse
122	State Disaster Response Fund
124	Price Stabilization Fund
125	Pharmaceutical Research and Development Support Fund
126	State Disaster Response Fund-Investment Account
127	Senior Citizens' Welfare Fund (5)
128	National Compensatory Afforestation Fund (NCAF)
129	State Compensatory Afforestation Fund (SCAF) (6)

**Note:**

- (1) This minor head will record transactions on account of General Reserve Funds of Government commercial departments such as the General Reserve Fund of Light Houses and Lightships, and Deposits of other Reserve Funds of Government commercial undertakings. Each fund may be recorded under a distinct sub-head.
- (2) These funds has been set up to even out the fluctuating burden of pension payments over the years, that will otherwise arise.
- (3) See Note (1) below major head '8116- Revenue Reserve Funds.'
- (4) These minor heads will include also the transactions on account of the Contingency Reserve Funds of the Nuclear Power Schemes. For this purpose a separate sub-head may be opened for the Contingency Reserve Fund of each Nuclear Power Station.
- (5) This minor head will include following Sub-heads:
  - (i) 01-Unclaimed Deposits
  - (ii) 02-Interest on Unclaimed Deposits.
- (6) This Minor Head may be divided into Sub-Head for various activities viz. Compensatory Afforestation, Additional Compensatory Afforestation, Penal Compensatory Afforestation, Net Present Value of Forest Land, Protected Areas(National Parks, Wildlife, Sanctuaries) etc.

**(b) Reserve Funds not Bearing Interest****MAJOR / SUB-MAJOR HEADS    MINOR HEADS****8222    Sinking Funds**

*01 Appropriation for  
reduction or avoidance  
of Debt*

101    Sinking Funds (1)  
102    Other Appropriation (2)

*02 Sinking Fund Investment  
Account (3)*

101    Sinking Fund-Investment Account

**Note:**

- (1) This head is credited with the amount set apart each year for the sinking fund created for a loan by charge to '2048- Appropriation for Reduction or Avoidance of Debt' and with the profits realised on investment of balances in the Fund. The charges connected with the redemption of debt by direct discharge are debited to the head 'Internal Debt'. On the maturity of the loan, the balance outstanding under this head is credited to the head '8680- Miscellaneous Government Account 101-Ledger Balance adjustment account'.

In cases of securities purchased and cancelled before maturity, the purchase price of the securities is debited initially to 'Sinking Fund Investment Account.' On actual cancellation of the securities, the nominal value of the securities cancelled is debited to the head 'Internal Debt' by contra credit to the 'Sinking Fund investment Account' to the extent of the original purchase price and loss or gain, due to difference between the purchase price and the face value of the securities is debited or credited to this head (Sinking Fund). Simultaneously an amount equivalent to the nominal value of the securities cancelled is credited to '8680- Miscellaneous Government Account 101-Ledger Balance Adjustment Account' by per contra debit to this head.

A Consolidated Sinking Fund for all loans floated, instead of each individual Sinking Fund in respect of each such loan can be maintained at the option of the concerned Government provided contributions representing each loan are continued to all the Sinking Funds, the maintenance of which is obligatory under any law or any understanding given by the Government in the case of any such loan.

- (2) This head will be closed to '8680- Miscellaneous Government Account 101-Ledger Balance Adjustment Account'.
- (3) In cases where the amounts at credit of the Sinking Funds are invested, the amount expended on the purchase of securities should be debited to this head which will be credited to the same extent when the securities are sold and any profit or loss arising out of the investment being transferred to the head 'Appropriation for Reduction or Avoidance of Debt-Sinking Funds'. Interest realised on securities purchased on the investment account should be credited and any payment of advance interest on securities purchased on that account should be debited to the head 'Sinking Fund' unless the respective Governments decide that such receipt on interest and payment of advance interest on securities purchased will be taken to the revenue account under '0049- Interest Receipts /2049- Interest payments'.

**MAJOR/SUB-MAJOR HEADS      MINOR HEADS**  
**8223    Famine Relief Fund (3)**

- 101    Famine Relief Fund (1)  
 102    Famine Relief Fund-Investment Account (2)

**Note:**

- (1) In States where this statutory fund is styled under a different name such as 'West Bengal Famine Insurance Fund' in West Bengal, the nomenclature of this minor head may be modified accordingly. When more than one fund other than this statutory fund is in operation in any State e.g. Famine Fund Deposit Account (Bihar) each such fund may be exhibited under a separate sub-head, below this minor head. The account of this fund may be exhibited under the following distinct sub-heads: -

**Receipts**

- Transfers from the revenue account
- Interest receipts.
- Gain on realization of securities
- Other receipts

**Payments**

- Transfers to the revenue account.
- Transfers to general balances for repayment of debt.
- Transfers to the general balance for financing loans to cultivators etc.
- Loss on realization of securities.
- Other payments.

Wherever it is decided to transfer amount from this fund to general balance either for repayment of debt or for financing loans to cultivators etc. such amounts shall be debited to the sub-heads 'Transfers to general balance for repayment of debt' and 'Transfers to general balances for financing loans to cultivators etc.' respectively by per contra credit to '8680- Miscellaneous Government Account 101-Ledger Balance Adjustment account'.

- (2) The sub-heads will be 'Purchase of Securities' and 'Sale of Securities'.
- (3) The term 'Famine' is to be interpreted in the widest sense to cover Natural Calamities of all types such as floods, drought, earth-quakes etc.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**8224    Central Road Funds (I)**

101 Central Road Fund (1)

**Note:**

- (1) This fund is constituted out of the proceeds of excise and import duties on motor spirits earmarked for road development. The amount sanctioned each year for transfer to this fund is credited to this head by contra debit to the major head '3054 Roads and Bridges' in the accounts of the Central Government. Out of this amount 80% is allocated to the States etc. and the balance 20% is retained by the Central Government as ordinary reserve to which is also added receipts accepted from other sources which are treated as Special Reserves.

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

A. Central Government and Union Territory Governments without Legislature

Direct expenditure on roads etc. incurred and to be met out of the allocations from the Fund (Ordinary or Special) and the expenditure on the Roads wing of the Ministry of Transport are initially debited to major head '3054- Roads and Bridges' or any other appropriate head of account concerned and '3451- Secretariat-Economic Services' respectively. The debits under these heads are subsequently set off by transfer of equivalent amount from this fund.

B. State Governments

The amounts allocated to the State Governments whether from the 80% allocation to the States or from the Reserves 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 Fund', by per contra debit to the major head '3054- Roads and Bridges' or any other appropriate head of account concerned. 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'. 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 Major Head '3054- Roads and Bridges'.



<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>8225 Roads and Bridges Fund</b>	
<i>01 National Highways</i>	
<i>Permanent Bridges Fees</i>	
<i>Fund (1)</i>	
	101 National Highways Permanent Bridges Fees Fund
<i>02 State Roads and Bridges</i>	
<i>Fund</i>	
	101 State Road and Bridges Fund
	102 State Road and Bridges Fund-Investment Account

**Note:**

- (1) This Fund is constituted out of the proceeds of levy of fees for services rendered relating to the use of permanent bridges costing more than Rs.25 lakhs each, completed and opened to traffic on or after 1st April, 1976 on National highways. The proceeds from the fees shall initially form part of the Consolidated Fund of India under the major head '1054'. The expenditure incurred by the State/U.T. Governments for collection of fees shall be reimbursed to that Government at actual for each bridge subject to a maximum limit of 12% of the total collections effected within the State/UT and shall be debited to the sub-head 'Cost of collection of fees payable to State Govt./U.T. Governments' below the major and minor heads '3054-Roads and Bridges -Fees on National Highways permanent Bridges'
- A sum equal to the amount estimated to be received during a year shall be provided for transfer to the Fund Account by contra debit to the major head '3054 Roads and Bridges' in the account of the Central Government Similarly, the debit initially appearing in accounts on account of cost of collection below the major head '3054' referred to above shall also be relieved by debit to the Fund Account by contra credit to the major head '3054'. The procedure prescribed in Para 3.4 of the General Direction shall be followed for this purpose. The amount outstanding to the credit of the Fund will be allocated by the Central Government for development of National Highways in the State and Union Territory Governments and the amount so allocated shall, as far as possible, be equal to the net fees collected in the respective States/UTs under these Rules.
- The allocation so made to the States and Union Territory Governments shall be over and above the normal plan allocation which shall be augmented to the extent of net proceeds as stated above. The proceeds of the fees remaining unutilised at the end of a financial year shall not lapse at the close of that financial year but shall be available for being utilised during subsequent year or years against the individual works to be approved by the Central Government.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**8226    Depreciation/Renewal**  
**Reserve Fund**

101	Depreciation Reserve Funds of Government Commercial Departments/Undertakings (1)
102	Depreciation Reserve Funds of Government Non-Commercial Departments (1) (2)

**Note:**

- (1) Please see Note (2) below the Major Head '8115- Depreciation/Renewal Reserve Funds'.
- (2) This minor head is intended to record the transactions on account of Depreciation Reserve Funds of Non-commercial Departments of Governments like the Government Presses.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS**  
**8228    Revenue Reserve Funds**

101	Revenue Reserve Funds (1)
102	Revenue Reserve Funds-Investment Account

**Note:**

- (1) The minor head is intended to record such funds as 'Special Revenue Reserve Fund (Gujarat)' and similar other temporary Revenue Reserve Funds, if any, in other States, which should be distinctly recorded under sub-heads below this minor head.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****8229    Development and Welfare  
Funds**

101	Development Funds For Educational Purposes (1)
102	Development Funds For Medical and Public Health Purposes (2)
103	Development Funds For Agricultural Purposes (3)
104	Development Funds For Animal Husbandry Purposes (9)
105	Sugar Development Fund
106	Industrial Development Funds (5)
107	Funds for Development of Milk Supply
108	Mining Areas Development Funds
109	Cooperative Development Funds (4)
110	Electricity Development Funds (6)
111	Capital Construction Funds
112	Port Development Funds
113	Port Development Funds-Investment Account
114	Mines Welfare Funds (7)
115	Cine- Workers Welfare Fund
116	Kutch Benevolent Funds
117	National Bio-Technological Core Fund
118	National Science and Technology Entrepreneurship Development Fund
119	Employment Guarantee Fund
120	Customs and Central Excise Welfare Fund
121	Performance Award Fund (11)
122	Customs and Central Excise Special Fund for acquisition of anti smuggling equipment etc
123	Consumer Welfare Fund (10)
124	National Fund for Control of Drug Abuse.
125	Central Resource Pool for Development of North Eastern Region
126	Development Fund for Tea Sector
127	Prarambhik Shiksha Kosh
128	Indian Community Welfare Fund
200	Other Development and Welfare Fund (8)

**Note:**

- (1) This minor head will include funds like 'University Fund', 'Library Funds', 'Scholarship Fund', 'Education Cess Fund', 'Non - Government Schools and 'Colleges Loan Fund (Assam),' 'Fund for Development of Hindi and other State Languages' etc., which would be recorded under distinct sub-heads. Where any such fund is invested, the corresponding investments should also be exhibited under a distinct sub-head.

- (2) This head includes funds like 'Hospital Funds', 'Fund for Research and development of Haffkine Institute', 'Fund for development of Water Supply (Madras)' etc., which should be recorded under distinct sub-heads. Where any of the funds are invested, the corresponding investment should also be exhibited under distinct sub-head.
- (3) This includes 'State Agricultural Credit Relief and Guarantee Fund', 'Sugar Cane Cess Fund' etc. which should be recorded under distinct sub-heads. Where any of the funds are invested, the corresponding investments should also be exhibited under distinct sub-heads.
- (4) This includes 'State Co-operative Development Fund'.
- (5) Includes 'Industrial Loan Fund', 'Industrial Research and Development Fund', 'Cotton Textile Fund' 'Reserve Fund for protection of Sugar Industry' etc. as distinct sub-heads. If any of these funds are invested, the investment accounts should be exhibited under distinct sub-heads.
- (6) Includes 'Special Reserve Fund-Electricity', 'Special Reserve Fund-Electricity Investment Account' etc. as distinct sub-heads.
- (7) 'Mica Mines Welfare Fund', 'Coal Mines Labour Housing and General Welfare Fund', 'Coal Mines Central Rescue Station Fund', 'Kerala Mining Areas Welfare Fund' 'Salt Mines Welfare Fund' etc. will appear as distinct sub heads under this minor head.
- (8) Includes 'Defence Modernisation Fund', 'Mandi Development Fund', 'Special Development and Reserve Fund (Mysore)', 'Village Development Fund', 'Fund for village reconstruction and Harijan uplift', 'Teachers gratuity fund', 'Fund for the benefit of cotton growers', 'Fishermen's relief fund', 'Flood and Fire emergency fund', 'Sugar Research and Labour Housing Fund', 'Fund for the promotion of education amongst the educationally backward classes' etc. as distinct sub-heads.
- (9) Includes 'world food programme-maize fund' as a distinct sub-head.
- (10) The debits to Consumer Welfare Fund under this head on this account may be adjusted by per -contra credit to sub-head 'Deduct - Amount met from Consumer Welfare Fund' under the minor head 'Transfer from reserve funds' below major heads '3456', '3601' & '3602' which may be opened according to the need.
- (11) This Minor Head will not be used for fresh transaction w.e.f. 01-04-2017.

**MAJOR / SUB-MAJOR HEADS****MINOR HEADS****8230 Special Railway Safety  
Fund**101 Special Railway Safety Fund (Commercial)  
102 Special Railway Safety Fund (Strategic)**MAJOR / SUB-MAJOR HEADS****MINOR HEADS****8231 Railway Safety Fund**101 Railway Safety Fund (Commercial)  
102 Railway Safety Fund (Strategic)**MAJOR / SUB-MAJOR HEADS****MINOR HEADS****8232 Rural Employment  
Guarantee Funds**

101 National Rural Employment Guarantee Funds

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****8235    General and other Reserve  
Funds**

- 101    General Reserve Funds of Government  
Commercial Departments/ Undertakings
- 102    Zamindari Abolition Fund
- 103    Religious and Charitable Endowment Funds
- 104    Railway Safety Works Fund
- 105    General Insurance Fund (1)
- 106    General Insurance Fund-Investment  
Account (1)
- 107    Ethyl Alcohol Storage Facilities Fund
- 108    Ethyl Alcohol Effluent Disposal Facility Fund
  
- 110    Food Grains Reserve Fund
- 113    National Renewal Funds
- 114    State Renewal Fund (4)
- 115    Telecom Regulatory Authority of India  
General Fund
- 116    Investor Education and Protection Fund
- 117    Guarantee Redemption Fund
- 118    Universal Service Obligation Fund
- 119    National Calamity Contingency Fund
- 120    Guarantee Redemption Fund – Investment  
Account
- 121    MUTP loan repayment reserve fund
- 122    Insurance Regulatory and Development  
Authority Fund
- 124    Farmers' Debt Relief Fund (FDRF)
- 125    National Disaster Response Fund (NDRF)
- 126    Central Electricity Regulatory Commission  
Fund
- 127    Warehousing Development and Regulatory  
Authority Fund
- 128    National Social Security Fund for Unorganized  
Labour
- 129    National Clean Energy Fund
- 131    Nirbhaya Fund
- 133    Securities and Exchange Board of India  
General Fund
- 134    Power System Development Fund
- 135    Rastriya Swachhata Kosh
- 138    Gold Reserve Fund-Sovereign Gold Bond  
Scheme, 2015
- 139    Gold Reserve Fund-Gold Monetisation  
Scheme, 2015
- 141    Krishi Kalyan Kosh
- 142    Bharat Infrastructure Kosh
- 143    Goods and Services Tax Compensation Fund
- 144    National Mineral Exploration Trust Fund
- 200    Other Funds (2)
- 201    Other Funds-Investment Account (3)

**Note:**

- (1) Transactions relating to 'Motor Vehicles (Third Party) Insurance Fund' and the corresponding investments should be shown under distinct sub-heads. Also includes transactions pertaining to the following funds which should be recorded under distinct sub heads.
  - (i) Emergency Risks (Goods) Insurance Fund, 1962
  - (ii) Emergency Risks (Factories) Insurance Fund, 1962
  - (iii) Emergency Risks (Goods) Insurance Fund, 1971
  - (iv) Emergency Risks (Undertakings) Insurance Fund, 1971
  - (v) War Risks (Marine Hulls) Re-insurance Fund, 1971
- (2) Includes the following funds, which should be recorded under distinct sub-heads.
  - (i) Publication Fund (Assam).
  - (ii) Magh Mela Fund (U.P)
  - (iii) Nazul Fund (Lucknow).
  - (iv) Motor Transport Reserve Fund.
  - (v) State Equalisation Fund.
  - (vi) Silver Redemption Fund.
- (3) Investments in respect of the various funds referred to in Note (2) if any, should be recorded under distinct sub-heads under this minor head.
- (4) The nomenclature of the minor head shall contain the name of the State or Union Territory, as the case may be.