

K. Deposits and Advances

(a) Deposits Bearing Interest

| MAJOR / SUB-MAJOR HEADS | MINOR HEADS |
|--------------------------------|--|
| 8336 Civil Deposits | 101 Security Deposits (1) 102 National Compensatory Afforestation Deposits (2) 103 State Compensation Afforestation Deposits (3) 800 Other Deposits |

Note

- (1) This will also record Security Deposits deposited by Emigrants prior to 14-9-87 (which were also earning interest with the banks) under Emigration Rules, 1983 and which are transferred by State Bank of India, Bombay and State Bank of Patiala, New Delhi to Government Accounts.
- (2) Each State/UT will be a separate Sub-Head.
(Each Sub-Head may be divided into Detailed 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.
- (3) 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.

| MAJOR / SUB-MAJOR HEADS | MINOR HEADS |
|----------------------------------|---|
| 8337 Deposits of Railways | 101 Indian Railway Deposits 102 IRCA-Employees' Provident Fund (1) 103 Contributory IRCA-Employees' Provident Funds-Investment Account 104 Non Contributory IRCA-Employees' Provident Funds-Investment Account |

Note:

- (1) 'Contributory' and 'Non-contributory Fund' will be recorded under separate sub-head under this minor head.

MAJOR / SUB-MAJOR HEADS MINOR HEADS
8338 Deposits of Local Funds

- 101 Deposits of Municipal Corporations (1)
- 102 Deposits of State Transport Corporations
- 103 Deposits of State Housing Boards
- 104 Deposits of other Autonomous Bodies (2)

Note:

- (1) Deposits in respect of each Municipal Corporation may be shown under a distinct sub-head.
- (2) This minor head will record interest bearing deposits of autonomous bodies which have been declared as Local Funds. Deposits in respect of each such fund will be recorded under a distinct sub-head.

MAJOR / SUB-MAJOR HEADS MINOR HEADS
8342 Other Deposits

- 101 National Defence Fund
- 102 Deposits of Shipping Development Fund
- 103 'Deposits of Government Companies, Corporations etc. (1) '
- 104 'Coal Mines Pension Scheme. 1998'
- 105 'Coal Mines Deposit-Linked Insurance Scheme, 1976'
- 106 'Employees' Family Pension Scheme, 1971'
- 107 Deposits Towards Payment of Estate Duty
- 108 'Deposits of Income Tax, Super Tax EPT and Surcharge'
- 109 Own Your Telephone Exchange Deposits
- 110 Telephone Application Deposits
- 111 Telex Application Deposits
- 112 Field Deposits
- 113 Solarium Fund
- 114 Leased Telecommunication Facility Deposits
- 115 Deposits by MTNL for financing Telecommunication Projects
- 116 Deposits of State Bank of India under NRI Bonds Scheme.
- 117 Defined Contribution Pension Scheme for Government Employees
- 120 Miscellaneous Deposits (2)

Note:

- (1) Deposits of each Government Company/Corporation will be recorded under a separate sub-head.
- (2) This is a residuary head, intended to record all types of miscellaneous deposits with a distinct sub-head for each type of deposit.

*(b) Deposits Not Bearing Interest***MAJOR / SUB-MAJOR HEADS MINOR HEADS****8443 Civil Deposits**

| | |
|-----|--|
| 101 | Revenue Deposits (1) |
| 102 | Customs and opium Deposits (2) |
| 103 | Security Deposits (3) |
| 104 | Civil Courts Deposits (4) |
| 105 | Criminal Courts Deposits |
| 106 | Personal Deposits (5) |
| 107 | Trust Interest Funds (6) |
| 108 | Public works Deposits |
| 109 | Forest Deposits |
| 110 | Deposits of Police Funds |
| 111 | Other Departmental Deposits |
| 112 | Deposits for purchases etc. in India (7) |
| 113 | Deposits for purchases etc, abroad (8) |
| 114 | Export Trade Deposits |
| 115 | Deposits received by Government Commercial Undertakings |
| 116 | Deposits under various Central and State Acts (9) |
| 117 | Deposits for work done for Public bodies or private individuals (10) |
| 118 | Deposits of fees received by Government servants for work done for private bodies |
| 119 | Companies Liquidation Accounts (11) |
| 120 | Deposits of Autonomous District and Regional Funds (Assam, Meghalaya and Mizoram) |
| 121 | Deposits in Connection with Elections (13) |
| 122 | Mines Labour Welfare Deposits (14) |
| 123 | Deposits of Educational Institutions |
| 124 | Unclaimed Deposits in the G.P. Fund (15) |
| 125 | Unclaimed Savings Bank Deposits |
| 126 | Unclaimed Deposits in other Provident Funds (15) |
| 127 | Deposits of Local Bodies for meeting claims of contractors/ employees' pensioners etc. who have migrated to Pakistan |
| 128 | Deposits on a/c of Government deposits transferred from Pakistan |
| 129 | Deposits on a/c of cost price of Liquor, Ganja and Bhang |
| 130 | Provident Societies Liquidation Account (12) |
| 800 | Other Deposits (16) |

Note:

- (1) Revenue deposits are made in Revenue Courts or in connection with revenue administration.
- (2) These will appear as deposits of the Central Government in the books of several Principal Account Officers of Ministries/Departments.

- (3) These will include earnest money deposits made by intending tenderers of the Civil Defence Departments, and Security Deposits realised by the Police Department under the Motor Vehicles Tax Act or other Acts. In the case of earnest money deposits of intending tenderers of the P.W.D., these relating to successful tenderers, where the Departmental officers of the P.W.D. desire that these deposits should be transferred to the credit of the P.W. Department as security deposit of contractors, they may be transferred to the minor head 'P.W.D. deposits' in terms of 188 of Central Government Accounts (R & P) Rules 1983. This head also includes cash security deposits realised under the financial rules of the Government and Security Deposits under Emigration Rules, 1983. Cash security deposits of subordinates of the P.W.D. realised in public works divisions will, however, be credited under the minor head 'public works deposits'.
- (4) Under Civil Court Deposits, Supreme Court, High Courts, Small Causes Courts and Income-tax Officers who receive such deposits may be distinguished in inner columns.
- (5) 'Personal Deposits' are deposits of which a banking account only is kept (not being Civil or Criminal Court Deposits). Details such as 'Wards' and 'Attached Estates Deposits' and 'Trusts and Endowments' may be kept in the local accounts.
- (6) This head is intended as a 'Personal Deposit' for accommodating receipt on account of interest on the securities held by the Accountants General and other Government Officers acting as Treasurers of Charitable Endowments under the Charitable Endowments Act and also for making payment of arrears of interest etc. from out of the accretions and balances lying at the credit of this head.
- (7) This head is intended to record inter-alia the deposits received from Municipalities and other outside bodies etc., on account of value of stores purchased by them through the Director General of Supplies and Disposals of Government of India or other Central stores purchases organisations etc. in the State Government
- (8) Amounts deposited in respect of purchase and procurements under foreign Credit/Loan agreements are adjusted under a sub-head 'Purchases under Credit/Loan agreements', while those relating to other purchase and procurements, viz. through the I.S.M. etc. are taken to a sub-head 'Other purchases.' Suitable detailed heads may be opened for each Credit/Loan agreements wherever necessary. Another sub-head 'Miscellaneous' is intended to account for the rupee deposits made by the State Electricity Boards on account of inspection charges.
- (9) Deposits in respect of each 'Act' may be shown under a distinct sub-head, such as 'Deposits under Section 22-D of Minimum Wages Act, 1948', 'Deposits under the Contract Labour (Regulations and Abolition) Act, 1970', 'Deposits of the surplus estates of deceased officers, deserters and others of the Indian Army', 'Deposits under the Bombay Public Conveyance Act', etc.
- (10) Sums received in advance from Municipalities or other bodies financially independent of Government for payment of compensation for land acquired for such bodies are credited to this head. Fees deposited by the Indian Nationals for procurement of Educational Certificates etc. for them from the Bangladesh authorities (Through Indian High Commission in Bangladesh) will also be recorded under this minor head.
- (11) This head is intended to record the credits on account of unclaimed dividends and undistributed assets of companies in official or voluntary liquidation.
- (12) This head receives the sums made over by the liquidators to the Superintendent of Insurance under Section 93(5) of the Insurance Act, 1938. If within a period of five years from the date on which any sums have been made over to the Superintendent of Insurance an order of a Court of competent jurisdiction has not been obtained at the instance of any claimant to such sums for their disposal, the said sums shall become the property of Government.
- (13) The deposits under this minor head are to be classified under the following sub-heads:-

1. Deposits made by candidates for State/Union Territory Legislature.
 2. Deposits made by candidates for Parliament
 3. Deposits made for election petitions.
 4. Deposits made for election appeal.
 5. Deposits made by Candidates for Presidential/Vice Presidential Elections.
- (14) Deposits on account of the Coal, Mica and Other Mines may be shown under distinct sub heads.
- (15) The sums lying at the credit of the subscribers in these Provident Funds, of which payments have not been taken within the prescribed period after they become payable under the P.F. rules, should be transferred to these heads at the end of each year, and dealt with under the ordinary rules relating to deposits, namely that action shall be taken to lapse all deposits to Government, keeping in view the provisions of Rule 189 of Central Government (Receipt and Payment) Rules, 1983 or Rule 635 of C.T.Rs. or the corresponding provisions in the State Treasury Rules/Codes etc. The amount should, by transfer, be credited to the head of account '0075-Misc. General services-unclaimed deposits', after keeping a note in the Register of deposits against the relevant items.
- (16) This residuary minor head includes all other categories of deposits, which cannot be brought under the other distinct minor heads under this major head. These include 'Deposits of the District Chowkidar Reward Fund, Assam', 'Deposits of the Assam Village Development Fund', 'Deposits of the Coal field Recruiting Organisation', 'Municipal Taxes on Government Residential Buildings', 'Sinhastha Mela Fund (MP)', 'Official Receivers Remuneration Fund', 'Cash Deposits of retiring Government servants' etc. Separate sub-heads may be opened for each of these deposits, under this minor head.

MAJOR / SUB-MAJOR HEADS MINOR HEADS
8444 Defence Deposits

| | |
|-----|---------------------------------------|
| 101 | Defence Services Deposits |
| 102 | Unclaimed Provident Fund Deposits (1) |
| 800 | Other Deposits (2) |

Note:

- (1) See Note (15) below the major head '8443- Civil Deposits'.
- (2) This minor head will include 'Trust interest account'.

MAJOR / SUB-MAJOR HEADS MINOR HEADS
8445 Railway Deposits

| | |
|-----|---------------------------------------|
| 101 | Indian Railway Deposits |
| 102 | Deposits of Branch Line Companies |
| 103 | Unclaimed Provident Fund Deposits (1) |
| 104 | Trust Interest Account (2) |
| 800 | Other Deposits |

Note:

- (1) See Note (15) below major head '8443-Civil Deposits'.
- (2) This minor head will record interest realised on Government securities of contractors etc. pending distribution thereof to the Depositors.

| MAJOR / SUB-MAJOR HEADS | MINOR HEADS |
|--------------------------------|--------------------|
| 8446 Postal Deposits | |

| | |
|-----|-----------------------|
| 101 | Postal Deposits |
| 102 | Other Postal Deposits |
| 800 | Other Deposits (1) |

Note:

(1) See Note (2) below the major head '8444-Defence Deposits'.

| MAJOR / SUB-MAJOR HEADS | MINOR HEADS |
|--|--------------------|
| 8447 Telecommunication Deposits | |

| | |
|-----|----------------------------|
| 101 | Telecommunication Deposits |
| 800 | Other Deposits(1) |

Note:

(1) See Note (2) below major head '8444- Defence Deposits'.

| MAJOR / SUB-MAJOR HEADS | MINOR HEADS |
|-------------------------------------|---|
| 8448 Deposits of Local Funds | |
| | 101 District Funds |
| | 102 Municipal Funds |
| | 103 Cantonment Funds |
| | 104 Funds of Insurance Association of India |
| | 105 State Transport Corporation Funds |
| | 106 Funds of the ICAR |
| | 107 State Electricity Boards Working Funds |
| | 108 State Housing Boards Funds |
| | 109 Panchayat Bodies Funds (1) |
| | 110 Education Funds |
| | 111 Medical and Charitable Funds |
| | 112 Port and Marine Funds |
| | 113 Ladakh Autonomous Hill Development Council Fund. |
| | 114 Jharkand Area Autonomous Council Fund |
| | 120 Other Funds (2) |

Note:

- (1) Includes funds such as 'Panchayat Samiti Funds', 'Village Panchayat Funds', 'Zila Parishad Funds' etc. which may be exhibited under distinct sub-heads.
- (2) Includes all other miscellaneous funds such as 'Town and Bazar Funds' which may be shown under distinct sub-heads.

MAJOR / SUB-MAJOR HEADS MINOR HEADS
8449 Other Deposits

| | |
|-----|--|
| 101 | Countess of Dufferin Fund |
| 102 | Cement Regulation Account |
| 103 | Subventions from Central Road Fund (1) |
| 104 | Deposits of Mines Provident Fund |
| 105 | Deposits of Market Loans (3) |
| 106 | Accounts under Indo-US Agreement 1974 (5) |
| 107 | Deposits of Income tax, Super tax, Excess Profit Tax, including interest and surcharge |
| 108 | Deposits of Local Bodies for discharge of Loans (2) |
| 109 | Levy Sugar Price Equalisation Fund |
| 110 | Personal Injuries (Compensation and Insurance) Fund |
| 111 | Drug Prices Equalisation Fund |
| 112 | Coconut Development Fund |
| 113 | Oil-seeds and Vegetable Oil Development Fund; |
| 114 | Advance Deposits for IDA Aided Projects (6) |
| 115 | Advance Deposits for IBRD Aided Projects (7) |
| 117 | Advance Deposits for IFAD Aided Projects (8) |
| 118 | Advance Deposits for Japanese grants aided project (9) |
| 119 | Advance Deposits for ADB assisted Projects (10) |
| 120 | Miscellaneous Deposits (4) |
| 121 | National Permit Account |
| 123 | National Mineral Exploration Trust Deposits |

Note:

- (1) See Note (1) below the major head '8224-Central Road Fund'.
- (2) Represents deposits of Sinking Funds created by local bodies for discharge of loans taken from Government.
- (3) Subscriptions received towards various market loans floated by the State/Central Governments are initially recorded under this minor head, pending eventual transfer to the major head 'Internal Debt of the State Governments/Central Government Market Loans' on receipt of details from the Reserve Bank of India, Bombay.
- (4) This residuary minor head is intended to record transactions on account of deposits which cannot be accommodated under any of the other minor heads under this major head. Separate sub-heads may be opened for each type of such deposits.
- (5) The following are the authorised sub heads under this minor head.
 - (i) Transition Account under Indo-US Agreement, 1974.
 - (ii) Cooley Account under the Indo-US Agreement, 1974.
 - (iii) Rupee Account under the Indo-US Agreement, 1974.
 - (iv) Dollar Denominated Account under the Indo-US Agreement, 1974.
- (6) Each IDA Project will be shown as sub-head.
- (7) Each IBRD Project will be shown as sub-head with detailed head there under as IBRD Loan No.

- (8) Each IFAD Project will be shown as sub-head as IFAD Credit No.etc.
 (9) Each Japanese Grants aided Project will be shown as sub-head as Trust Account No..... (JPY)etc.
 (10) Each ADB Project will be shown as a sub-head as ‘ADB Loan No..... etc.

MAJOR / SUB-MAJOR HEADS MINOR HEADS

**8450 Balance Account of Union
Territories**

- 101 Balance of Puducherry
 102 Balance of Goa, Daman and Diu
 104 Balance of Arunachal Pradesh
 105 Balance of Mizoram.
 106 Balance of National Capital Territory of Delhi.

**8451 Bhopal Gas Leak Disaster
Relief Fund**

| | |
|-----|---|
| 101 | Claims and Relief Fund |
| 102 | Claims and Relief Fund -Investment Account |
| 103 | Insurance Fund |
| 104 | Insurance Fund - Investment Account |
| 105 | Contingency Fund |
| 106 | Contingency Fund - Investment Account. |
| 107 | Advance to Union Government for payment of Interim Relief 1993. |

MAJOR / SUB-MAJOR HEADS MINOR HEADS

8452 National Investment Fund

01 Civil

| | |
|-----|--|
| 101 | Proceeds of disinvestment of Government Equity Holdings in PSUs including Premium (1) |
| 102 | Disinvestment Proceeds of Government of India during the period 01-04-2009 to 31-03-2012 |

Note:

- (1) The name of each PSE whose shares have been disinvested will be recorded at sub-head level.

MAJOR / SUB-MAJOR HEADS MINOR HEADS

**8453 Income and Expenditure
Account of National
Investment Fund**

| | |
|-----|---|
| 101 | Amount meant for Expenditure on Social Sector Schemes |
| 102 | Amount meant for Capital investment in revivable or profitable PSEs |

MAJOR / SUB-MAJOR HEADS MINOR HEADS

**8455 Settlement Account with
India Post Payments Bank
(IPPB)**

101 Transactions with IPPB (1)

Note:

(1) This Minor Head will be divided into following Sub-Heads:

01-Initial Deposit received from IPPB for the Current Account at SBI, New Delhi
02-Transactions with IPPB Customers

This Sub-Head 02 will be divided into following Detailed-Heads:

01-Deposits(Receipt) from IPPB Customers
02-Withdrawal(Payment) to IPPB Customers
03-Settlement with IPPB for Net Deposits (Payments)
04- Settlement with IPPB for Net Withdrawals (Receipts)

Note:

(2) At the end of the day, after the adjustment, the balance under MH-8455-00-101-02 would be zero.

(c) Advances

MAJOR / SUB-MAJOR HEADS MINOR HEADS

8550 Civil Advances

101 Forest Advances
102 Revenue Advances(1)
103 Other Departmental Advances(2)
104 Other Advances(3)

Note:

(1) Will be divided under two sub heads with details as follows

Sub-Heads

Advance for Survey
Operations

Detailed Heads

Advances for boundary pillars.

Revenue Survey Advances.

Talukdari settlement advances.

Cost of survey marks.

Cost of boundary marks

Recoverable from landholders.

Cost of boundary marks pending

Completion of survey operation.

Excise Advances

Abkary Advances

(2) Separate sub heads may be opened for each type of advance granted for departmental purposes. Separate sub heads may be opened for departmental advances granted by High Commission for India in London.

(3) Includes advances for rest camps granted by Civil Officers for marching of troops and advances to the families for deceased Government servants under the provisions of Rule 262 (2) of GFRs 1963 or other similar provisions of State Financial Rules. This will also include transactions of the nature of Special Advances. For each such advance, a separate sub-head may be opened.

MAJOR / SUB-MAJOR HEADS MINOR HEADS
8551 Defence Advances

101 Defence Advances

MAJOR / SUB-MAJOR HEADS MINOR HEAD
8552 Railway Advances

101 Department Advances

| MAJOR / SUB-MAJOR HEADS | MINOR HEADS |
|--|---|
| 8553 Postal Advances | |
| 01 Postal Advances | 101 Postal Advances (1) |
| 02 Special Post Office Insurance Fund Advance | 101 Advance paid to SBI Funds Management Company Ltd. for investment of Postal Life Insurance Funds |
| | 102 Advance paid to SBI Funds Management Company Ltd. for investment of Rural Postal Life Insurance Funds |
| | 103 Advance paid to UTI Asset Management Company Ltd. for investment of Postal Life Insurance Funds |
| | 104 Advance paid to UTI Asset Management Company Ltd. for investment of Rural Postal Life Insurance Funds |

Note:

(1) This minor head will accommodate the postal advances hitherto booked under the head '8553.00.101 – Postal Advances', which would cease to operate from 1st November, 2009. The balances remaining under the old head as on 31st October, 2009 shall be transferred to this head.

| MAJOR / SUB-MAJOR HEADS | MINOR HEADS |
|--|--------------------------------|
| 8554 Telecommunication Advances | |
| | 101 Telecommunication Advances |