

Dated: 29 June, 2012

Page No. 17 (Reprint of Fourth Edition)

Major Head: '0044-Service Tax'

Insert the following new Minor Head below the existing Minor Head '223-Services of Providing Accommodation in Hotels'

Minor Head: '224-All Taxable Services' (3)

(Effective from 2012-13)
(Authority T-14018/3/2010-Codes)

Sd/-
(A. K. Singh)
Dy. Controller General of Accounts

Foot Note:

(3) Service Tax in respect of all services pertaining to the period 1st July, 2012 onwards will be booked under this minor head, which will have the following sub-heads:

- (a) Tax Collections
- (b) Other Receipts
- (c) Deduct Refunds
- (d) Penalties

The sub-head (b) viz. 'Other Receipts' will record interest, etc. leviable on delayed payments of Service Tax.

The guidelines indicated in the column for 'Minor Head' would stand deleted.

The service specific minor-heads would also continue to operate, side by side, for accounting for service tax under sub-heads as above pertaining to the past period till 31 March, 2014, where after these heads will cease to operate. After 31st March, 2014 the arrears pertaining to the past periods would be accounted for under Minor Head '224-All Taxable Services'.

Correction Slip No.726

Dated: 09.07.2012

Page No. 219 (Reprint of Fourth Edition)

Major Head: 3453 – ‘Foreign Trade and Export Promotion’

Insert the following new Minor Head below the existing Minor Head ‘107 – Export Subsidy’

Minor Head: 108 – Trade Remedies and Trade Defence

(Effective from 2012-13)
(Authority T-14018/8/2009-Codes)

Sd/-
(R. P. Singh)
Sr. Accounts Officer (Codes)

Correction Slip No...727

Dated: 03-08-2012

Page No. 225 (Reprint of Fourth Edition)

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

Sub-Major Head: '05-Grants for Special Plan Schemes'

Insert the following new Minor Head below the existing Minor Head "104-Special Package for Bodoland Territorial Council" (incorporated vide C. S. No. 638 dated 13.02.2008).

Minor Head: '105- Special Package for economic development of the Karbi Anglong Autonomous Territorial Council (KAATC) Area"

(Effective from 2012-13)
(Authority T-14018/9/2007-Codes)

Sd/-
(R. P. Singh)
Sr. Accounts Officer (Codes)

Correction Slip No.728

Dated: 23-08-2012

Page No. 377 (Reprint of Fourth Edition)

Major Head: 8229-Development and Welfare Funds.

Insert the following new Minor Head below the existing Minor Head “127-Prarambhik Shiksha Kosh” (Incorporated vide C. S. No. 584 dated 02.05 2006).

Minor Head: 128-Indian Community Welfare Fund

(Effective from 2012-13)
(Authority T-14018/14/2008-Codes)

Sd/-
(R. P. Singh)
Sr. Accounts Officer (Codes)

Page No. xi of Table of contents (Reprint of Fourth Edition)

Sector I. Small Savings, Provident Funds etc.

Insert the following new Sub-Sector, Major Heads and page numbers below the existing Sub-Sector '(c) Other Accounts' and Major Head '8013-Other Deposits and Accounts'.

Sub-Sector

(d) Post Office Insurance Fund

Major Heads;

8014-Postal Life Insurance Schemes	365A
8015-Investments of Post Office Insurance Fund	365B
8016-Income and Expenditure of Post Office Insurance Fund	365C & 365D

(Effective from 2011-2012)
(Authority T-14018/22/2008/Codes)

Note: The words/phrases "Postal Life Insurance", "PLI" and/or "PLIF" wherever occur, shall include the Civil PLI (CPLI) and Military PLI (MPLI) schemes.

Sd/-
(R. P. Singh)
Sr. Accounts Officer

Page No. 365 A (Reprint of Fourth Edition)

Insert the following new Major Head, Sub-Major Heads and Minor Heads after the existing Major Head '8013-Other Deposits and Accounts':

Major Heads '8014-Postal Life Insurance Schemes'

Sub-Major Head 01-Postal Life Insurance Schemes

Minor Head 101-Net PLI Corpus as on 31st October, 2009

Minor Head 102-PLI Whole Life Assurance Schemes

Minor Head 103-PLI Convertible Whole Life Assurance Schemes

Minor Head 104-PLI Endowment Assurance Schemes

Minor Head 105-PLI Anticipated Endowment Assurance Schemes

Minor Head 106-PLI Joint Endowment Assurance Schemes

Minor Head 107-PLI Children Policy Schemes

Minor Head 108-Loans to PLI Policy Holders

Sub-Major Head 02-Rural Postal Life Insurance Schemes

Minor Head 101-Net RPLI Corpus as on 31st October, 2009

Minor Head 102-RPLI Whole Life Assurance Schemes

Minor Head 103-RPLI Convertible Whole Life Assurance Schemes

Minor Head 104-RPLI Endowment Assurance Schemes

Minor Head 105-RPLI Anticipated Endowment Assurance Schemes

Minor Head 107-RPLI Children Policy Schemes

Minor Head 108-Loans to RPLI Policy Holders

(Effective from 2011-2012)

(Authority T-14018/22/2008/Codes)

Note:

- (1) The words/phrases "Postal Life Insurance", "PLI" and/or "PLIF", wherever occur, shall include the Civil PLI (CPLI) and Military PLI (MPLI) schemes.
- (2) The balances as on 31 October, 2009 under the minor head '101-Postal Insurance and Life Annuity Fund' below Major Head '8011-Insurance and Pension Funds' shall be transferred to the respective Minor Heads 101 under both the Sub-Major heads below this Major Head.
- (3) Minor heads 102 onwards below both the sub major heads under this major head indicate balances accruing on or after 1st November, 2009.

Sd/-

(R. P. Singh)

Sr. Accounts Officer

Page No. 365 B (Reprint of Fourth Edition)

Insert the following new Major Head, Sub-Major Heads, and Minor Heads after the existing Major Head '8013-Other Deposits and Accounts':

Major Heads '8015-Investments of Post Office Insurance Fund'

Sub-Major Head 01-Investments of net corpus as on 31st October, 2009, in dated securities

Minor Head 101-Investments of Net Postal Life Insurance (PLI) Corpus as on 31st October, 2009, in dated securities

Minor Head 102- Investments of Net Rural Postal Life Insurance (PLI) Corpus as on 31st October, 2009, in dated securities

Sub-Major Head 02-Investments of net Postal Life Insurance Fund (PLIF) accretions from 1st day of November, 2009 onwards (2)

Minor Head 101-Investments made through "SBI Funds Management Private Ltd."

Minor Head 102- Investments made through "UTI Asset Management Company Ltd."

Minor Head 103-Investments in Fixed and Term Deposits

Minor Head 104-Other Investments

Sub-Major Head 03-Investments of net Rural Postal Life Insurance Fund (RPLIF) accretions from 1st day of November, 2009 onwards (2)

Minor Head 101- Investments made through "SBI Funds Management Private Ltd."

Minor Head 102-Investments made through "UTI Asset Management Company Ltd."

Minor Head 103- Investments in Fixed and Term Deposits

Minor Head 104-Other Investments

(Effective from 2011-2012)

(Authority T-14018/22/2008/Codes)

Note:

- (1) The words/phrases "Postal Life Insurance", "PLI" and/or "PLIF", wherever occur, shall include the Civil PLI (CPLI) and Military PLI (MPLI) schemes.
- (2) Each type of investments made against the net accretions from 1st November, 2009 shall be accounted for under distinct sub/detailed heads below the respective minor heads.

Sd/-

(R. P. Singh)

Sr. Accounts Officer

Page No. 365 C&D (Reprint of Fourth Edition)

Insert the following new Major Head, Sub-Major Heads and Minor Heads after the existing Major Head: '8013- Other Deposits and Accounts'.

Major Head:- '8016-Income & Expenditure of Post Office Insurance Fund'

Sub Major Head: 01- Incomes on Investments of PLI Funds

Minor Head: 101- Interest Income on Balance PLI Funds/corpus as on 31-10-2009 from central Government **(2)**

102- Interest Income on Investments of PLI Funds in dated securities from net PLI corpus at the close of 31st October, 2009

103- Interest Income on investments from net PLI Accretions from 1st November, 2009 onwards, in various securities/instruments

104- Interest Income on Loans to the PLI policy holders

105- Dividend Incomes on investments of PLI Funds in Equity Shares **(3)**

106- Price Differential (Profit) on sale/discharge/redemption/disposal of various securities

107- Price Differential (Losses) on sale/discharge/redemption//disposal of various securities

108- Receipts on account of Bonus Shares (Face Value) received against Equity Shares acquired from PLI Funds

Sub Major Head: 02 - Incomes on Investments of Rural PLI Funds

Minor Head: 101- Interest Income on Balance RPLI Funds/corpus as on 31.10.2009 from central Government **(2)**

102- Interest Income on Investments of RPLI funds in dated securities from net RPLI corpus at the close of 31st October, 2009

103- Interest Income on Investments from net RPLI accretions from 1st November, 2009 onwards, in various securities/instruments

104- Interest Income on Loans to the RPLI policy holders

105- Dividend Incomes on investments of RPLI Funds in Equity Shares **(3)**

106- Price Differential (Profit) on sale/discharge/redemption/disposal of various securities

107- Price Differential (Losses) on sale/discharge/redemption/disposal of various securities

108- Receipts on account of Bonus Shares (Face Value) received against Equity Shares acquired from RPLI Funds

Sub Major Head: 03-Other Incomes of Post Office Insurance Fund

Minor Head: 101-Other Incomes in respect of Postal Life Insurance Funds (PLIF)

102- Other Incomes in respect of Rural Postal Life Insurance Funds (RPLIF)

Sub- Major Head: 04-Establishment related Expenditure

Minor Head: 101-Postal Life Insurance Directorate
102-Post Office Insurance Fund Investment Division
103-Director of Postal Life Insurance, Kolkata
104-Postal Life Insurance Branches in various Circles
105-Expenditure related to Rural Postal Life Insurance (Sub Fund)

Sub-Major Head: 05-Bonus Payments to the Policy Holders

Minor Head: 101-Bonus Payments to the PLI Policy Holders
102-Bonus Payments to the Rural PLI Policy Holders

Sub-Major Head: 06-Management Costs

101-Promotion and Marketing
102-Professional Services
103-Payments of Remunerations to Portfolio/Fund Managers
104-Payments of Remuneration to Department of Posts
105-Payments of charges to Custodian Banks
106-Payments of brokerage/commission to Brokers, Agents, etc.
107-Payments of various Levies and Taxes, etc.

Sub-Major Head: 07-Evaluation of Post Office Insurance Fund

Minor Head: 101-Profit as a result of Evaluation of the assets of PLIF
102-Loss as a result of Evaluation of the assets of PLIF
103-Profit as a result of Evaluation of the assets of RPLIF
104-Loss as a result of Evaluation of the assets of the RPLIF

- Note: (1) The words/phrases “Postal Life Insurance”, “PLI” and/or “PLIF” wherever occur, shall include the Civil PLI (CPLI) and Military PLI (MPLI) schemes.
- (2) These minor heads will be operated for booking the interest received from central Govt. on the balances of PLI/RPLI as on 31st October, 2009 until they are converted into dated securities.
- (3) These minor heads will be operated for booking the dividend on investments of balances of PLI/RPLI beyond 1st November, 2009.

(Effective from 2011-12)
(Authority T-14018/22/2008 –Codes)

Sd/-
(R P Singh)
Sr. Accounts Officer

Page No. 394 (Reprint of Fourth Edition)

Major Head: 8553-Postal Advances

Insert the following new Sub-Major Heads and Minor Heads below the existing Major Head '8553-Postal Advances':

Sub-Major Head: 01-Postal Advances

Minor Head 101-Postal Advances (1)

Sub-Major Head: 02-Special Post Office Insurance Fund Advance

Minor Head 101-Advance paid to SBI Funds Management Company Ltd. for investment of Postal Life Insurance Funds

Minor Head 102- Advance paid to SBI Funds Management Company Ltd. for investment of Rural Postal Life Insurance Funds

Minor Head 103-Advance paid to UTI Asset Management Company Ltd. for investment of Postal Life Insurance Funds

Major Head 104-Advance paid to UTI Asset Management Company Ltd. for investment of Rural Postal Life Insurance Funds

(Effective from 2011-2012)
(Authority T-14018/22/2008/Codes)

Sd/-
(R. P. Singh)
Sr. Accounts Officer

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.

Correction Slip No.734

Dated: 01-10-2012

Page No. 363 (Reprint of Fourth Edition)

Major Head: 8011-Insurance and Pension Funds

Delete the following Minor Head below the existing Major Head '8011-Insurance and Pension Funds:

Minor Head: 101-Postal Insurance and Life Annuity Fund (6)

(Effective from 2011-12)
(Authority T-14018/22/2008/Codes)

Sd/-
(R. P. Singh)
Sr. Accounts Officer

Note:

(6) The balances as on 31st October, 2009 under this minor head shall be transferred to the relevant minor heads under major head '8014-Postal Life Insurance Schemes'.

Dated: 23-10-2012

Page No. 17 (Reprint of Fourth Edition)

Major Head: 0044-Service Tax

Delete the existing minor head '224-All Taxable Services' and insert the following new minor head:

Minor Head: 225-Other Taxable Services (1)

Delete foot note (3) below this Major Head inserted vide C.S. No. 725 dated 29th June, 2012.

Substitute the note (1) below this Major Head as under:-

(1) Each minor head will have the following sub-heads:

- (a) Tax Collections**
- (b) Other Receipts**
- (c) Deduct Refunds**
- (d) Penalties**

The sub-head (b) viz. 'Other Receipts' will record interest, etc. leviable on delayed payments of Service Tax.

(Effective from 2012-13)
[Authority T-14018/3/2010-Codes]

Sd/-
(H.K. Srivastav)
Dy. Controller General of Accounts

Correction Slip No.735A

Dated: 26-10-2012

Page No. 182 (Reprint of Fourth Edition)

Major Head: 2852 – Industries

Sub Major Head: 09-Atomic Energy Industries

Insert the following new Minor Head below the existing Minor Head “209 – Centre for Advance Technology”

Minor Head: 211 – Operating Plants for Nuclear Recycle Board (5)

Insert the following note under the Major Head:-

Note (5): Expenditure on operating plants for Nuclear Recycle Board hitherto booked under any minor head would henceforth be charged to this minor head.

(Effective from 2012-13)
(Authority T-14018/7/2009-Codes)

Sd/-
(R.P. Singh)
Sr. Accounts Officer (Codes)

Correction Slip No.736

Dated: 26-10-2012

Page No. 281 (Reprint of Fourth Edition)

Major Head: 4861 Capital Outlay on Atomic Energy Industries

Sub Major Head: 60-Others

Insert the following new Minor Head below the existing Minor Head “208 – Rare Earth Development”

Minor Head: 209 – Nuclear Recycle Board

(Effective from 2012-13)
(Authority T-14018/7/2009-Codes)

Sd/-
(R.P. Singh)
Sr. Accounts Officer (Codes)

Correction Slip No...737

Dated: 26-10-2012

Page No. 98 (Reprint of Fourth Edition)

Major Head: '2047-Other Fiscal Services'

Insert the following new Minor Head below the existing Minor Head '109-Prevention of Money Laundering Act, 2002 (Correction Slip No. 647 dated 26 May, 2008).

Minor Head: '110-Goods & Services Tax Network (GSTN): Special Purpose Vehicle (SPV)'

(Effective from 2012-13)
(Authority T-14018/6/2008-Codes Part-I)

Sd/-
(Tapan Kumar Das)
Accounts Officer (Codes)