

Government of India
Ministry of Finance
Department of Expenditure
O/o Controller General of Accounts
Mahalekha Niyantak Bhawan
E-Block, GPO Complex, INA,
New Delhi-110023

Email: dama-cga@nic.in

Dated: - 25th September, 2026**OFFICE MEMORANDUM**

Subject:- Consolidated guidelines on opening of Heads of Account (numeric codes) – reg.

1. Reference is invited to (i) O.M. No. S-11022/02/Misc./M.A/cs/2013-14/896 dated 28.02.2014 of the Controller General of Accounts (CGA) and (ii) O.M. F.No.15(3)-B(D)/2024 dated 29.02.2024 (copy enclosed) of the Budget Division, Department of Economic Affairs (DEA), on the procedure and checks for opening of Heads of Account. The CGA guidelines, based on Article 150 of the Constitution, Rule 79 of GFR, 2017 and the additional instructions of the Budget Division, DEA are consolidated below for strict compliance.

2. **Approvals for Heads under Demands for Grants:** - Approval of the following authorities shall be obtained, depending on the stage of the Detailed Demands for Grants (DDG):

Head of Account	Before approval of DDG by Parliament	After approval of DDG by Parliament
Major / Sub-Major / Minor Head not listed in LMMHA	Advice of the C&AG. Consultation with the Budget Division, DEA, is also required in cases involving accounting procedures.	
Sub Head / Detailed Head/ Object Head	Budget Section of the concerned Ministry	Budget Division, DEA

LMMHA: List of Major and Minor Heads of Accounts

3. **Receipts and Public Account Heads.** Approval required is as under:

Type of Head	Major / Sub-Major / Minor Head not listed in LMMH	Sub Head / Detailed Head
Receipts	Advice of the C&AG. Consultation with the Budget Division, DEA, is also required in cases involving accounting procedures.	Head of Department
Public Account		

4. Formal approval or issuance of amendments through correction slips is not required for the opening of new Minor Heads specified in Para 1.2 of General Directions of the LMMHA.

5. **Submission of proposals.**

- a) The approvals/sanctions required under paras 2 to 4 shall be forwarded to the DAMA Section, O/o CGA, simultaneously with the request letter for opening of the Head (approved by the CCA/CA concerned), for verification and acceptance of the applied Heads.

- b) All requests for opening of new numeric code shall be submitted by the Principal Accounts Office through e-Lekha/PFMS.

6. This O.M. consolidates the instructions for ease of reference and does not supersede the O.M.s cited in para 1 but should be read along with them.

7. This issues with the approval of Competent Authority.

(Dr Madhu Sharma)

Sr. Dy. Controller General of Accounts

To

1. All Pr.CCAs/CCAs/CAs (with independent Charge) of Civil Ministries
2. The Sr. DAG, Accountant General (Audit), Delhi, AGCR Building, I.P. Estate, New Delhi-110002
3. The Joint CGDA (Accounts & Budget), M/o Defence, Ulan Batar Road, Palam, ND.
4. The Director Finance (Accounts), M/o Railways, Railway Board, Rail Bhawan, N.D.
5. The Director (PA-II) Department of Posts, Dak Bhawan, Sardar Patel Chowk, Parliament Street, New Delhi
6. The Director(Accounts), Department of Telecommunication, Sanchar Bhawan, N.D.
7. The Secretary (Finance), UT of Ladakh & Treasuries, Finance Department, UT Ladakh
8. The Secretary (Pay & Accounts), Administration of Union Territory of Lakshadweep, Kavaratti -682555
9. The Accountant General (A&E), UT Chandigarh, Sector 17, Chandigarh – 160017.
10. The Director of Accounts, UT Daman & Diu and Dadra & Nagar Haveli
11. The Director of Accounts & Budget, O/o the Chief Pay & Accounts Officer, Andaman & Nicobar Islands Administration, Port Blair
12. The Controller of Accounts, NCT of Delhi, A Block Vikas Bhawan, I.P. Estate, N.D
13. The Pay & Accounts Officer, Lok Sabha Secretariat, Room No 302, Parliament House Annexe, New Delhi.
14. The Pay & Accounts Officer, Rajya Sabha Secretariat, Room No 201, Parliament House Annexe, New Delhi
15. The Pr. Accounts Officer-cum Pay & Accounts Officer, President Secretariat, Rashtrapathi Bhawan, New Delhi
16. The Pay & Accounts Officer, Election Commission of India, Nirvachan Sadan, Ashoka Road, New Delhi
17. Sr. AO, GIFMIS, O/o CGA with the request to upload OM on CGA's website

Copy of information to:-

1. The Under Secretary (Budget), DEA, MOF

F.No.15(3)-B(D)/2024
Government of India
Ministry of Finance
Department of Economic Affairs
(Budget Division)

225-A, North Block, New Delhi

Dated: the 29th February, 2024

OFFICE MEMORANDUM

Sub: Re-allocation of work of opening of Head to the Sections in Budget Division dealing Demand of Ministries/Departments concerned.

The undersigned is directed to convey that the work relating to Opening of Heads (new Sub Heads/Detailed Heads/Object Heads) being looked after by the Demand Section, will now be dealt with by respective Sections in Budget Division dealing with Demands of Ministries/Departments/Organizations concerned. The work related to corrections in DDGs, which lead to opening of Heads of Account and/or correction to expenditure provisions, require prior approval of the Budget Division, DEA, will also be dealt with by the Sections (Budget Division) concerned.

2. While dealing with proposals for opening of heads, the following are required to be taken into consideration:-

- a. Budget Division, DEA is concerned only with the opening of new Sub Heads/Detailed Heads/Object Heads. Insofar as opening of Major Head/Sub Major Head/Minor Head is concerned, the power is vested with the O/o CGA/CAG. Guidelines dt. 28.02.2014 & 05.02.2019 on matter of opening of Major Head/Sub Major Head/Minor Head are **enclosed**.
- b. Proposals should be examined in light of this Division's guidelines dt. 23.02.2024 on NS/NIS provisions and guidelines dt. 10.02.2016 (**copy enclosed**) issued by Demand, Budget Division on Opening of Head (new Sub Heads/Detailed Heads/Object Heads).
- c. If approval of the Parliament through SDG has already been taken for budgetary provision which attracts NS/NIS provision, Budget Division shall convey its approval on opening of related head of accounts.
- d. Minor Head-800 is an omnibus head and O/o CAG has on a number of occasions objected to usage of this Minor Head, since it is not possible to accurately depict the type of expenditure incurred. Therefore, Ministries/Departments should be requested to suggest suitable and alternative Minor Head before examining the proposal for opening of heads (new Sub Heads/Detailed Heads/Object Heads).
- e. While examining the proposal of head of opening Object Heads viz. 'Other Revenue Expenditure', 'Other Fixed Assets' and 'Other Capital Expenditure', Ministries/Departments should be advised to avoid using these Object Heads as much as possible and identify a suitable object head which best suit the nature of spending. Only in cases where it is absolutely not possible to identify suitable object head, should the Ministries/Departments use these object heads.
- f. The approval of Budget Division, DEA is not required in r/o proposal for opening of Sub Heads/Detailed Heads/Object Heads in DDG for ensuing financial year.
- g. The approval of Director/Deputy Secretary (Budget) is sought on the proposal of opening of heads (new Sub Heads/Detailed Heads/Object Heads).

- h. Demand Section may be approached for any assistance on the matter of opening of heads (new Sub Heads/Detailed Heads/Object Heads), if necessary.
3. This issues with the approval of competent authority. This O.M. will come into effect on the date of its issue.



(S R Raja)

Under Secretary (Budget)

Ph. No. 011-23092326

To,

1. All Directors/ DS in Budget Division, DEA, New Delhi.
2. All US/DDs in Budget Division, DEA, New Delhi.

Copy for information to:-

1. FAs of all Ministries/Departments