

Ministry of Finance  
Department of Expenditure  
**Controller General of Accounts**  
(Monthly Accounts Section)

No.S-11022/02/Misc. /M.A/cs/2013-14/896

Dated 28 February, 2014.

OFFICE MEMORANDUM

**Subject: Procedure/Checks to be adopted/exercised for applying of numeric codes.**

In order to clarify the Frequently Asked Questions (FAQ) on the subject cited above, following guidelines have been summarized. Ministries/Departments are requested to strictly follow these guidelines in future. These guidelines are based on Rule 73 of GFR and Article 150 of the Constitution.

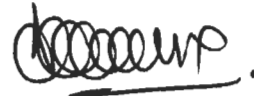
Opening of Numeric Codes for a financial year <u>before</u> approval of the DDG by the Parliament		Opening of Numeric Codes <u>after</u> approval of the DDG by the Parliament	
Questions	Answers	Questions	Answers
Opening of Major/Sub Major/Minor Head which are not listed in LMMH	Approval of C&AG and Budget Division, Min. of Finance is required	Opening of Major/Sub Major/Minor Head which are not listed in LMMH	Approval of C&AG and Budget Division, Min. of Finance is required
Opening of Sub head/ Detailed Head	Approval of <u>Budget Section of the concerned Ministry</u>	Opening of Sub head/ Detailed Head	Approval of <u>Budget Division, Ministry of Finance</u>
Not applicable		Opening of new 15 digits account head which is not appearing in DDG	Approval of <u>Budget Division, Ministry of Finance</u>
Not applicable		Opening of new 15 digits account head for operation of Supplementary Grants obtained during the year	Approval of <u>Budget Division, Ministry of Finance</u>

**For opening of:**

- (i) Receipts heads at Major/Sub-Major/Minor head level which are not listed in LMMH- Approval of C&AG & Budget Division is required
- (ii) Receipts heads at sub/detailed head level- Approval of Head of Department is required.

- (iii) Public Account heads at Major/Sub-Major/Minor head level which are not listed in LMMH- Approval of C&AG & Budget Division is required
- (iv) Public Account heads at sub/detailed head level - Approval of Head of Department is required.
- (v) Necessary Accounting Procedure should be got approved from C&AG for opening of Heads where accounting procedure is a pre-requisite.

All the requests for opening of the heads should be submitted by the Principal Accounts Office through e-Lekha only. The above mentioned sanctions should also be forwarded to Monthly Accounts Section alongwith the request letter for opening of the concerned Head (approved by CCA/CA concerned) simultaneously for verification and acceptance of the applied heads.



**(Alok Kumar Verma)**

Dy. Controller General of Accounts

To  
All CCAs/CAs