

**No. MF-CGA/ITD/07/11/e-lekha/
Government of India
Ministry of Finance
Department of Expenditure
Controller General of Accounts
Lok Nayak Bhavan, Khan Market,
New Delhi-110 003**

Dated, the 17/04/2007

Office Memorandum

While creating the Account Code Directory for validating "e-lekha" accounts for the financial year 2007-2008 it was observed that in few instances:

- Booking was done at higher level of classification where a lower level exists.
- Expenditures are booked at detailed head level and no further classification at object head level for itemized expenditure is shown.
- Detailed head have been opened where no sub-head exists or detail head has been opened but the existing detailed head ('00') has not been reallocated. (For example the Detailed Head '99' have been opened but the detailed Head '00' already existing has not been given any code)

To correct accounts having such inconsistencies, these uploads to "e-lekha" website have been temporarily stopped.

It is requested that concerned officials may be directed to approach the Budget Division of Ministry for correction of the DDG consistent with the accounting classification and Monthly Accounts section for the opening of the MJSL code.



**(Pankaj Sharma)
Assistant Controller General of Accounts**

To

All PrCCAs/ CCAs/ CAs/ DyCAs (Holding independent posts)