

No. G-25018/CGA-AA/Nomenclature in DDGs/2025-26/3691-3739
Government of India
Ministry of Finance
Department of Expenditure
Controller General of Accounts
Mahalekha Niyantak Bhawan
GPO Complex, INA Colony, New Delhi-110023

Dated: 20.01.2026

OFFICE MEMORANDUM

Subject: Correction of nomenclatures in Detailed Demand for Grants for FY 2025-26.

During scrutiny of the Detailed Demands for Grants (DDGs) for the Financial Year 2025-26, it has been observed that in several DDGs, the nomenclatures of account heads are depicted in capital letters and, in certain cases, do not match the nomenclature prescribed in the List of Major and Minor Heads of Accounts (LMMH).

Strict adherence to the prescribed nomenclature in DDGs, as per LMMH, is essential for audit compliance as well as for seamless integration with PFMS. In this regard, attention is invited to Para 15.1 of the Budget Circular 2025-26 issued by the Department of Economic Affairs, which stipulates that while preparing the DDGs, it is important to ensure that the classification—namely Major Head, Minor Head, etc.—is strictly as per the heads of account prescribed in the List of Major and Minor Heads of Accounts.

The issue has been observed particularly in those grants where the DDGs have been generated using UBIS data. In view of the above, all Pr. AO users are requested to undertake the following actions:

1. The nomenclature reflected in the PFMS portal report “BUD10-Report of Final Budget Estimate” may be compared with the nomenclatures prescribed in the List of Major and Minor Heads of Accounts. In case any discrepancy is noticed in the nomenclatures of Major Head, Sub-Major Head, or Minor Head, a request for correction/rectification may be raised with the DAMA Section, with a copy endorsed to the Appropriation Accounts Section.
2. In respect of changes pertaining to the nomenclature of Sub-Head and Detailed Head, the account-code editing functionality available at the AAO level in the Pr. AO may be utilized. The AAO-level user shall initiate the changes and forward the same to the Pr. AO for onward transmission to the DAMA Section, O/o CGA.
3. Upon approval by the DAMA Section, O/o CGA, the approved changes shall be updated in the Function Head Master.
4. After completion of the above steps, a necessary corrigendum to the DDG, in respect of the concerned grant(s), may be obtained from the respective Budget Section.

For the purpose, a print copy of corrected "BUD10-Report of Final Budget Estimate" report, along with corrigendum issued by Budget Section clearly indicating that the **nomenclatures reflected in the said report may be read in place of the nomenclatures appearing in the printed DDG**, may be forwarded to the Appropriation Accounts Section and the Accredited Audit Office.

This may be accorded priority to ensure timely compliance.



Jt. Controller General of Accounts (A&FR)

To

All CCAs/CAs with independent charge