

No. G-25018/2023-24/MF.CGA/FA/St.No.8/603-607
Government of India
Ministry of Finance
Department of Expenditure
Office of Controller General of Accounts
Room No.8, Ground Floor, Mahalekha Niyantak Bhawan
Block-E, G.P.O Complex, I.N.A., New Delhi-110023

Date: 10.03.2025

OFFICE MEMORANDUM

Subject: Classification of receipts and expenditure under omnibus Minor Head – 800 in accounts of Union Government.

The Comptroller and Auditor General of India while reviewing the Union Government of Finance Accounts is constantly pointing out that substantial amount of receipts/expenditure under many Major Heads are being classified under the Minor Head 800 – Other Receipts/Other Expenditure, which in many cases is more than 50% of the total receipts/expenditure under the respective Major Heads. This indicates a significant degree of opaqueness in the accounts as “800 – Other Receipts/Expenditure” classification neither brings out specific sources of revenue of the Government nor reveals the purpose for which the expenditure was incurred.

Therefore, to bring transparency in the accounts, it is necessary that a thorough review of the schemes and activities of the Government may be undertaken and wherever necessary steps may be taken to open new distinct Minor Heads for Sub-Heads/Details Heads where recurring substantial amount is being booked on account of distinctly identifiable specific scheme/activity in consultation with Budget Division, Ministry of Finance, Department of Economic Affairs.


(Narender Singh)

Dy. Controller General of Accounts

To:

1. All the Pr.CCAs/CCAs/CAs (with independent charge) – [Budget wings of the Ministries/Departments may also be suitably instructed]
2. Accountant Generals (UTs).
3. Controller General of Defence Accounts.
4. Advisor (Accounts), Ministry of Railways.
5. Deputy Director General(PAF), Department of Posts.

Copy to:

1. Sr.AO (GIFMIS), O/o CGA, New Delhi for uploading on the web site.