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GOVERNMENT OF INDIA
OFFICE OF THE CONTROLLER GENERAL OF ACCOUNTS
MINISTRY OF FINANCE, DEPTT. OF EXPENDITURE
MAHALEKHA NIYANTRAK BHAWAN
GPO COMPLEX, NEW DELHI
(GIFMIS)

Dated: 19.12.2025

OFFICE MEMORANDUM

Subject: Rationalisation of Redundant and Overlapping Purpose Names in Bharatkosh portal

Bharatkosh, operated by the Office of the Controller General of Accounts, Department of Expenditure is the Government of India's citizen-centric online payment portal designed to provide a unified and convenient platform for depositing government receipts such as fees, fines, non-tax receipts, and other dues. With its rapidly expanding user base and increased reliance by Ministries/Departments, ensuring a simple, intuitive, and error-free user experience is crucial for maintaining service efficiency and public trust.

2. It has been observed that the list of purpose entries created by Ministries/Departments on the Bharatkosh portal contain redundant, overlapping, multiple entries and similarly worded items, causing confusion among users during challan generation and often leading to incorrect selection of receipt categories. These issues adversely impact user experience and reduce the overall efficiency of the Bharatkosh platform. With the growing number of users and the need for a seamless and intuitive digital payments interface, it is essential that purpose entries/descriptions are clearly defined, unambiguous, and uniformly structured across formations.

3. In order to streamline the Purpose list and improve usability, it is requested that a systematic review and rationalization of all existing Purpose entries be undertaken by the Principal Accounts Offices (Pr.AOs) and Pay and Accounts Offices (PAOs) under the supervision of CCAs / CAs . The exercise may include, inter alia, the following actions:

- I. Identification of obsolete or unused Purpose entries and recommending their deletion from the active list.
- II. Examination of Purposes with similar or overlapping nomenclature and proposing merger or consolidation, wherever appropriate.
- III. Review of Purpose naming conventions to ensure that each Purpose is clear, concise, self-explanatory, and aligned with the underlying receipt head.
- IV. Ensuring uniformity and harmonized naming patterns across all PAOs so that similar types of receipts follow a standardized structure.

4. It is requested to issue necessary instructions to all concerned Pr.AOs/PAOs to carry out the above rationalization exercise on priority.


[H. Atheli]
Joint Controller General of Accounts (GIFMIS)

To

1. All Principal Chief Controller of Accounts/ Chief Controller of Accounts/ Controller of Accounts (with Independent Charges)
2. Sr. Accounts Officer (Admn), GIFMIS with a request to upload the same in CGA website

Copy for information to -

1. PPS to CGA
2. PPS to Addl. CGA, PFMS
3. PS to Joint CGA, GBA section