

No.G-25018/CGA-AA/Integration/PFMS/2024-25/ 3343  
Government of India  
Ministry of Finance  
Department of Expenditure  
Controller General of Accounts  
Mahalekha Niyantarak Bhawan  
GPO Complex, INA Colony, New Delhi-110023

Dated: 11-04-2025

**OFFICE MEMORANDUM**

**Subject: Change of nomenclature in Functional Head Master– reg**

During the scrutiny of Detailed Demand for Grants for the F.Y. 2024-2025, it is observed that under many DDGs, nomenclatures for account heads are depicted in capital letters. As per Para 15.1 of Budget Circular 2024-2025 of Department of Economic Affairs, *'while preparing the DDG it is important to ensure that the classification, namely Major Head, Minor Head etc. is as per the heads of account prescribed in the heads of account prescribed in the List of Major and Minor Head of Accounts'*.

The issue is faced particularly in grants where the DDGs have been printed through UBIS data. The matter has been taken up with GIFMIS(o/o CGA) and it has been informed that descriptions under Function Head Master has been updated from capital to proper case and now PrAO users have to perform following tasks:-

- (i) Check the description with the List of Major and Minor Head (LMMH) and initiate necessary changes from the Account Code Editing Functionality available at AAO user of PrAO.
- (ii) PrAOs needs to contact DAMA Section, O/o CGA for initiating changes related to Major Head, sub-Major Head and Minor Head.
- (iii) Changes related to sub Head and Detailed Head, AAO user of PrAO initiate the changes and forward it to PrAO for onward transmission to DAMA Section, O/o CGA.
- (iv) Changes will be updated in the Function Head Master once it will be approved by DAMA Section, O/o CGA.

It is requested that necessary corrigendum to DDG in respect of your grants may be issued after performing the above mentioned tasks. A comprehensive user guide is available on the CGA website [www.cga.nic.in](http://www.cga.nic.in) and a copy of the same is attached herewith for ready reference.

**Narender Singh)**

Dy. Controller General of Accounts

Copy to:

All CCAs/CAs/Head of Deptt. of other account submitting units

P-31002(01)/1/2023-DAMA-CGA/E-13065/4J  
O/o Controller General of Accounts  
Ministry of Finance, Department, Department of Expenditure  
(Data Analytics & Monthly Accounts Section)  
Mahalekha Niyantak Bhawan  
New Delhi

Dated:- 8<sup>th</sup> May, 2024

**OFFICE MEMORANDUM**

**Subject:- User guide for the users in the Principal Accounts Office to change the nomenclature of Accounting Heads -reg**

Reference is invited to changes required in accounting head nomenclature. Presently, no such facility was not available with Principal Accounts office of Ministries/Departments. Now, editing functionality for the change in nomenclature of Accounting Heads as per the Detailed Demand for Grants is developed and placed on the live server of PFMS under the Account Code Editing Module. The functionality works for O/o CGA as well as the Principal Accounts Office.

2. DAMA Section, O/o CGA can initiate changes upto Minor Head Level and for heads below minor heads of the accounting heads Principal Accounts Office needs to initiate the changes which will be approved by the DAMA Section after due verification.
3. A user guide for Principal Accounts Offices **to change the nomenclature/description of Accounting Heads is enclosed.**
4. All Ministries/Departments/Non Civil Ministries/UTs(without legislature) are requested to use this new editing functionality for change of nomenclature/description of Accounting Heads. For query and discrepancy, if observed, the GIFMIS Section may be contacted under intimation to DAMA section ,so that corrective measures can be taken expeditiously. GIFMIS Section may be contacted for any training on this module, if required.
5. This issues with the approval of Addl. CGA (A&FR).

Encl: As above

  
(Narender Singh)

Asstt. Controller General of Accounts

To

All Principal Chief Controllers of Accounts/Chief Controllers of Accounts/Controllers of Accounts(with independent charge)/ Non Civil Ministries /UTs (without legislature)

Copy for information to:-

1. PPS to CGA
2. PS to Addl.CGA (A&FR/PFMS Division)
3. Jt.CGA (GIFMIS)/ Jt. CGA (A&FR)
4. Sr.AO (GIFMIS), O/o CGA for uploading on the website of CGA



A new interface has been developed on PFMS for initiating changes in function head description if there is any difference in the description/ nomenclature available in PFMS vis-à-vis Detailed Demands for Grant or corrigendum approved by the competent authority. This works at two levels;

i) at DAMA Level (from Major Head to Minor Head level) – the request for change will be initiated and approved by DAMA Section users, and

ii) at Principal Accounts Office Level (from Sub-Head and Detailed Head), the request for change will be initiated from AAO level of Principal Accounts Office and approved by the Pr. Accounts Officer level. After approval from Principal Accounts Officer level, the request will be then available at DAMA Section, O/o CGA for final approval in consultation with Appropriation Accounts Section, O/o CGA.



remarks / submit the same to DAMA2 user (with remarks) for approval. DAMA 2 user may also redirect the request to Pr. AO user. Option for redirection will be available to both DAMA users.

- (vi) Pr. AO user will redirect the request (redirected by DAMA user) to AAO user for further correction. AAO user have to correct the details and resubmit the same to the Pr.AO user.
- (vii) AAO user may also Delete/Cancel the request.
- (viii) So far as uploading of document is concerned, document uploaded in the first instance will becomes the part of Function Head Master and in case of redirection, if the redirection was caused due to wrong data entry, then the uploaded document(s) will be treated as final

document and there is no need to re-submit the same after rectification.

- (ix) When the DAMA2 user approves the request, "Proposed Description" would become the part of the Master.

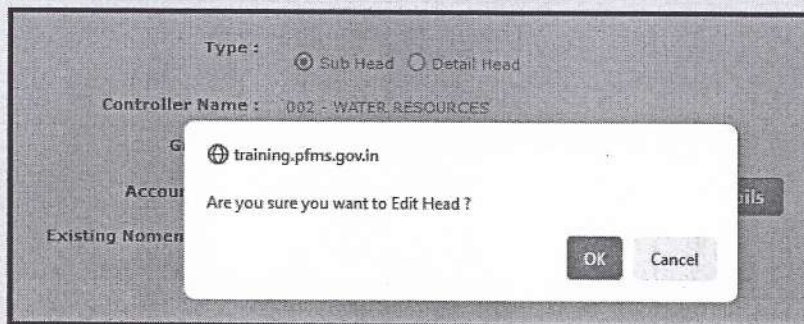
**Account head having "00" in Sub Major Head" or "Detailed Head"**

- (i) If, any account head containing "00" in "Sub Major Head" or "Detailed Head" then the system should update the "Sub Major Head" or "Detailed Head" with the description/ nomenclature of the previous level i.e., "Major Head" / "Sub-Head", as updated by the user.









- (ix) User clicks on "OK" current page expands with following details grouped under "Edit Account Head Details"
- (a) **Account Head** – Entered Account Head (in disabled mode)
  - (b) **Existing Nomenclature** – System populates the Existing Nomenclature (in disabled mode)
  - (c) **Proposed Nomenclature** – User has to enter correct/ updated nomenclature as per the Detailed Demand for Grants.
  - (d) **Upload Document** – User has to upload a supportive document wrt to change of nomenclature. This field is optional.



- (x) User entered the "Proposed Nomenclature as National Institute of Hydrology" and browse the document "Account Head Description Editing.pdf". At present uploading of document is optional.

**Edit Account Code Directory**

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**Search Account Head**

Type:  Sub Head  Detail Head

Controller Name: 002 - WATER RESOURCES

Grant No: 062 - Department of Water Resources, Rivei v

Account Head: 27018000401

Existing Nomenclature: NATIONAL INSTITUTE OF HYDROLOGY

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**Edit Account Head Details**

Account Head: 27018000401

Existing Nomenclature: NATIONAL INSTITUTE OF HYDROLOGY

Proposed Nomenclature: National Institute of Hydrology

Browse... Account Head Description Editing.pdf

Upload Document



**(b) Submission to Pr.AO**

- (i) User clicks on "Submit" button to forward the request to Pr.AO user. System prompts the message "Are you sure you want to Submit".

The screenshot shows a web application interface with a form and a confirmation dialog box. The form contains the following fields:

- Type:  Sub Head  Detail Head
- Controller Name: 002 - WATER RESOURCES
- Grant No: 062 - Department of Water Resources, River
- Account Head: 2701800401
- Existing Nomenclature: NATIONAL INSTITUTE OF HYDROLOGY

A "Validate Details" button is located to the right of the Account Head field. A confirmation dialog box is overlaid on the form, displaying the following text:

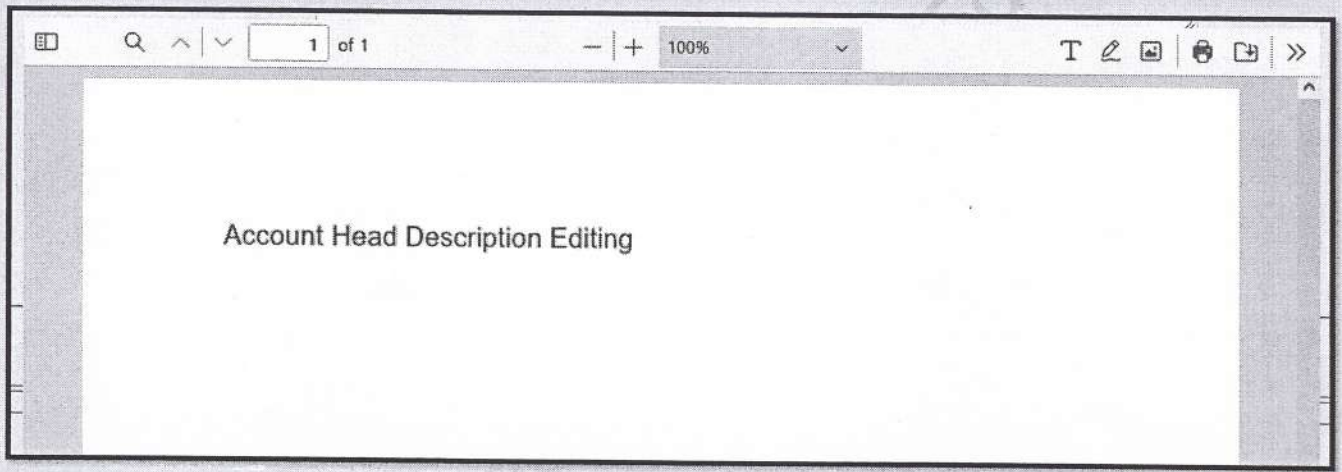
training.pfms.gov.in  
Are you sure you want to Submit?

The dialog box has "OK" and "Cancel" buttons.



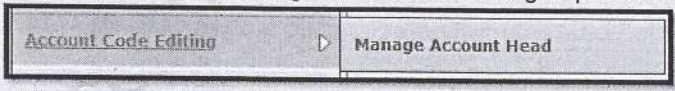
(iii) User may also view the uploaded document by clicking on the hyperlink provided in the document name.

[Upload Document](#) Account Head Description Editing.pdf



## 2. User - PrAO

In PrAO user login "Manage Account Head" is grouped under "Menu-Accounting Editing"



**(a) Acceptance of the Request**

(i) User entered the Remarks and clicks on "Approve" button

Ministry of Accounts, Ministry of Finance (formerly CPSEs)		User Type: PRAO Financial Year: 2024-2025	06:12:19 PM	Login Hi English
<b>Edit Account Code Directory</b>				
<b>Edit Account Head Details</b>				
Grant No	062 - Department of Water Resources, River Development and Ganga Rejuvenation			
Account Head	270 18000401			
Existing Nomenclature	NATIONAL INSTITUTE OF HYDROLOGY			
Proposed Nomenclature	National Institute of Hydrology			
Remarks	Forwarded to DAMA Section, O/o CGA for Acceptance			
Upload Document	Account Head Description Editing.pdf			
<input type="button" value="Approve"/> <input type="button" value="Return"/> <input type="button" value="Back"/>				



- (iv) User clicks on "OK". Message "Request forwarded to DAMA1 Successfully for 27018000401" that means the request has been forwarded to DAMA Section, for further action.

Ministry of Accounts, Ministry of Finance (formerly CPSSMS) User Type: PRAO Financial Year: 2024-2025 06:13:51 PM Login HI English

**Edit Account Code Directory**

**REQUEST FORWARDED TO DAMA1 SUCCESSFULLY FOR 27018000401**

**Edit Account Head Details**

Grant No	062 - Department of Water Resources, River Development and Ganga Rejuvenation
Account Head	27018000401
Existing Nomenclature	NATIONAL INSTITUTE OF HYDROLOGY
Proposed Nomenclature	National Institute of Hydrology
Upload Document	Account Head Description Editing.pdf

[Back](#)



(vi) But the Description is yet to be updated. It will have updated after the approval of the DAMA Section.

**MA19-FunctionHeadListing**

Function Head:   All View Report

0 of 0

**FUNCTION HEAD LISTING**

PARENT	FUNCTIONHEAD	FUNCTION DESCRIPTION
270180004	27018000401	NATIONAL INSTITUTE OF HYDROLOGY
27018000401	2701800040100	NATIONAL INSTITUTE OF HYDROLOGY
27018000401	2701800040101	HEADQUARTERS
27018000401	2701800040102	HYDROLOGICAL PROJECT



(viii) Accordingly, Account Head description has also been changed in the "Report-Function Head Listing" under column "Function Description"

MA19-FunctionHeadListing		
Function Head	27018000401	<input type="checkbox"/> All
<a href="#">View Report</a>		
1 of 1		
FUNCTION HEAD LISTING		
PARENT	FUNCTIONHEAD	FUNCTION DESCRIPTION
270180004	27018000401	National Institute of Hydrology
27018000401	2701800040100	National Institute of Hydrology
27018000401	2701800040101	HEADQUARTERS
27018000401	2701800040102	HYDROLOGICAL PROJECT
PFMS	Page No:1 / 1	28/04/24 19:06



- (i) User may check the status of the request in the below page by following the path "Account Code Editing→Manage Account Head". User may also "Search" the details by selecting
- Sub-Head or Detailed Head
  - Grant No.
  - Status
  - Sub Account Head

Ministry of Accounts, Ministry of Finance (formerly CPSSMS)
User Type: PrAOAAO  
Financial Year: 2024-2025
05:17:33 PM English

Manage Account Head

Manage Account Head

Type :  Sub Head  Detail Head

Grant No :

Status :

Sub Account Head :

Sub Account Head

S.NO	Account Head Number	Controller Description	Status	Action
1	27018000401	002 WATER RESOURCES	ForwardToPrAO	Accept / Return / View