

No. G 25018/CGA-AA/Audit Certificate/Misc/07-08/

Government of India
Ministry of Finance
Office of Controller General of Accounts
Lok Nayak Bhavan, Khan Market
New Delhi-110511

Dated 20.01.2009

OFFICE MEMORANDUM

Subject :- Classification of “Other Expenditure” under Minor Head 800 in accounts of Union Government

Comptroller and Auditor General of India while reviewing the Union Government Accounts for the year 2007-08 has observed that substantial amounts under many Major Heads of Accounts (representing functions of the Government) have been classified as ‘Other Expenditure [Minor Head – 800]’ in Union Government Finance Accounts which in many instances constitute more than 50 percent of the total expenditure recorded under the respective Major Heads, thus indicating a significant degree of opaqueness in the relevant accounts.

Extreme caution, therefore, is required to be exercised in booking significant expenditure under the Minor Head 800. Steps should also be taken to bring those Detailed Heads and Sub Heads currently being operated under Minor Head 800 and carrying significant outlays (i.e., more than 50% of the allocation under the Major Head), under specific Minor Heads by getting new Minor Heads opened. In any case, **opening of new Sub Heads and Detailed heads under the Minor Head 800, must be referred specifically to this office.**

Sd/-

(Vibha Pandey)

Joint Controller General of Accounts

To

1. CA/ CCAs [Budget Wings of the Ministries/Departments may also be suitable instructed].
2. AG UTs
3. Director (Budget Division), DEA, M/o Finance
4. Dy. CGA (Codes Section) , O/o CGA

