



FINANCE (BUDGET) DIVISION  
DEPARTMENT OF FINANCE,  
GOVERNMENT OF GOA

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C I R C U L A R

It is to bring to the notice of All Heads of Department that Office of Accountant General (A. G.) Goa, has raised an observation that majority of the Expenditure is being booked under Minor Head "800 - Other Expenditure" This needs to be corrected and the expenditure is to be appropriately booked under specific head of account listed in the List of Major and Minor Heads (LMMH) of Account of Union and States.

Therefore all Heads of Department/Budget Controlling authority are hereby requested to examine such expenditure booked under "800 - Other Expenditure" figuring in their respective Demand for Grants, and check if the same can be booked under specific Head instead of "800 - Other Expenditure". If so, a proposal accordingly may be sent to the Finance (Budget) Division.

The list of Major and Minor Heads (LMMH) of Account of Union and States is available on <https://cga.nic.in/DownloadPDF.aspx?filenameid=1537>

(Pranab G. Bhat)

Under Secretary (Finance Budget-I)

To,

1. All Heads of Department/Budget Controlling Authorities, Government of Goa.
2. The Director, Directorate of Accounts, Panaji - Goa.
3. The Accountant General, Office of Accountant General, Goa "Audit Bhavan", Green Valley, Alto Porvorim.
4. Guard file.
5. O/c.