



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

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**CIRCULAR**

The Comptroller & Accountant General (C&AG) in the recently concluded AG's conference has advised the State Governments to follow 6 tier, 15 digits chart of Accounts for maintaining uniformity as per Union Government Accounts. The Classification prescribed is as follows:-

Major Head	XXXX	(four digits)	Functions
Sub Major Head	XX	(two digits)	Sub functions
Minor	XXX	(three digits)	Programs
Sub minor	XX	(two digits)	Schemes
Detailed head	XX	(two digits)	Sub schemes
Object head	XX	(two digits)	Object of Expenditure

In view of above, in the Budget of Government of Goa from F.Y. 2025-26 this department proposes to introduce 15 digits accounting for the expenditure heads. The two new digit head i.e. detailed head (sub schemes) to be introduced after "Scheme" head proposed to be added are as follows :-

Detailed head (Sub - schemes)	00 - General
	01 - North Goa
	02- South Goa

The detailed heads as shown in table above shall be visible while submitting Budget Estimates for expenditure heads in online mode for F.Y. 2025-26. The HOD/ Budget Controlling Authority shall select the detailed head for both Revenue & Capital expenditure Heads figuring in their Demand for Grants based on the area of operation of scheme. In case, it is general in nature and cannot be classified under any of the detailed head, the head 00-General is to be selected.

All HOD's/ Budget Controlling Authorities are requested to mandatorily select the appropriate detailed head while submitting B.E. 2025-26 for expenditure estimates as and when sought by this Department.

(Pranab G. Bhat)

**Under Secretary (Finance Budget-I)**

**To,**  
All HODs/Budget Controlling Authorities,  
Government of Goa.

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