

**F.No.15(10)-B(D)/2016**  
**Government of India**  
**Ministry of Finance**  
**Department of Economic Affairs**  
**(Budget Division)**


Dated: 10/02/2016

OFFICE MEMORANDUM

Subject: General Guidelines for proposal on Opening of New Sub-Heads/  
Detailed Heads.

As per Rule 73 of the General Financial Rule in case of certain post Budget development wherein expenditure provision is required to be made under the heads which are not already available in the DDG, the Ministries/Departments are authorized to open new Heads as required by them in consultation with the Budget Division/CGA. It is hereby decided that in order to streamline the process, following general checks may be performed before forwarding the proposal for opening of New Head to Budget Division:

- (1) The proposal should be forwarded to Budget Division on file containing a self-contained note and with the approval of concerned FA incharge.
- (2) If proposal of opening of New Heads is due to Supplementary Demands obtained during the financial year, then a copy of Supplementary, highlighting the concerned Major Head should be enclosed.
- (3) It should be clearly indicated in the proposal whether it attracts New Service/New Instrument of Service and if so, whether the supplementary is obtained/proposed or not.
- (4) It may be carefully checked and indicated that the proposed expenditure cannot be made through an existing Heads.
- (5) The Numbering of the new Sub Head/ Detailed Head proposed for opening, should be avoided and in place of Numeric code of Sub Head/ Detailed Head, 'XX' shall be indicated, as the actual numeric code for Sub Head/ Detailed Head are provided by O/o Controller General of Accounts through Principal Accounts Office.

  
(Amit Bansal)

Under Secretary to Govt. of India

- (1) AS&FA/JS&FA of all Ministries/Departments
- (2) Copy to NIC for uploading on Web site