

No.F. 58(6)-FIN(B)/HOA/2016/ 4719-849
GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT

Dated, Agartala, the 17th October, 2020.

MEMORANDUM

Subject:- Regarding Clarification of recovery/reimbursement/refund under Revenue and Capital Expenditure Head of Account.

As per request of vide letter No. VLC/NTA/2019-20/9796 dated 06-10-2020 from Accountant General, (A&E), Tripura, Agartala, the undersigned is directed to inform that as per Para 3.10 of General Direction of List of Major and Minor Heads of Account of Union and States, Department of Expenditure, Controller General of Accounts, Government of India, it is requested to all the Drawing and Disbursing Officers (DDOs) to classifying the recoveries/reimbursement/refund of the current year as reduction of expenditure under the concerned Service Heads of Account and Recoveries of overpayments pertaining to previous year(s) should be recorded under distinct minor head 'Deduct-Recoveries of Overpayments' (code-'911') below the concerned major/sub-major head (in case of Revenue Account). Moreover, as per Para 4.3 of General Direction of the above mentioned book, Receipts and Recoveries (sale proceeds etc) on Capital Account may be shown under a distinct Minor Head "Deduct-Receipts and Recoveries on Capital Account (Code-'901').


(A. Sarkar)

Joint Secretary
Finance Department
Government of Tripura.

To

1. The Additional Chief Secretary/Principal Secretary/ Secretary/ Special Secretary/ DGP/ PCCF, Department
2. All Heads of Departments/ Heads of Offices/ All DDOs.
3. All Treasury Officers/ Sub-Treasury Officers.

Copy to

1. PS to the Chief Secretary, Government of Tripura
2. The Joint Director, IT for uploading the State Govt. Website.
3. The Administrator, for uploading the same in finance.tripura.gov.in.
4. The Accountant General (A&E), Tripura, Agartala.