

F.No.26(09)-FIN(B)/2023/ 3712 - 822
GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT

Dated, Agartala, the 10th September, 2024.

MEMORANDUM

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

In continuation to Memo No.F.No.26(09)-FIN(B)/2023/14315-435 dated 12-06-2023, F.No.26(09)-FIN(B)/2021/Part-I/26471-590 dated 14-12-2022 and F.58(60-FIN(B)/HOA/2016/4719-849 dated 17-10-2020, issued by Finance Department, Government of Tripura relating to Head of Account (HoAs) of recoveries/reimbursement/refund of Revenue and Capital Expenditure, the undersigned is directed to inform that as per observation of Office of the A.G.(A&E), Tripura, it is seen that some of the DDOs violate the accounting procedure in debiting the amount to Government Exchequer for recoveries/reimbursement/refund of Revenue and Capital Expenditure under appropriate HoAs. In this connection, Finance Department further clarify for strict adherence by all concerned.

2. As per Para 3.10 of General Direction of List of Major and Minor HoAs, recoveries of overpayments/reimbursement of expenditure/ refund of unspent amount pertaining to previous year (s) shall be recorded under distinct Minor Head "deduct-Recoveries of Overpayment" (code-'911') after the concerned Major/Sub-Major Head for Revenue HoAs. Refund of unspent balance during the same Financial Year shall be recorded as reduction of expenditure under concerned service HoAs under which fund was released.



3. Further, as per Para 4.3 of General Direction, Receipts and Recoveries on Capital Account pertaining to previous year(s) shall be debited under Minor Head "Deduct-Receipts and Recoveries on Capital Account" (code-'901'). Refund of unspent balance during the same Financial Year shall be recorded as reduction of expenditure under concerned service HoAs under which fund was released.

4. It is to be mentioned here that in both the above cases, the Object Head-70-Deduct Recoveries shall be used to distinguish the previous year's recoveries/ reimbursement/ refund in the accounts.

5. All the DDOs are requested to strictly follow the above procedure.



(A. Sarkar)

Additional Secretary
Finance Department
Government of Tripura.

To

1. The 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 Principal Accountant General (A&E), Tripura, Agartala.