

MOST IMMEDIATE



**FINANCE (Res-I) DEPARTMENT
SECRETARIAT, CHENNAI - 600 009.**

Letter No.43954/ Fin.(Res.I)/ 2018-1, dated 27.08.2018

From
Dr. Rajeev Ranjan, I.A.S.,
Additional Chief Secretary to Government (FAC)

To
All Administrative Departments,
All Heads of Departments,
Accountant Generals (A&E/ G&SSA/ E&RSA), Chennai-18
All Boards/ Corporations

Sir/ Madam,

Sub: Budget 2018-19 – Revenue Receipts – Introduction of new and standardized Detailed and Sub-Detailed Heads of Accounts – Adherence – Regarding.

- Ref: 1. G.O.Ms.No.246, Finance (BG.I) Dept., dated 22.8.2017.
2. Budget Publication No.60 – Detailed Estimates of Revenue' for 2018-19.
3. Government Letter No.43231/Fin.(Res.I)/2018-1, dated 27.08.2018.

The attention of all Heads of Departments/ Administrative Departments is invited to the Government Order cited. In the said Government Order, in Section – III "Furnishing of Estimates", below the Caption "THE ESTIMATES FOR REVENUE RECEIPTS", the need for creation of new sets of standardized Detailed and Sub-Detailed for Revenue Receipts heads of accounts had been clearly outlined. Further, it had also been mentioned categorically that the new accounting structure would be implemented from the Budget for the year 2018-19 and the proposals for the same was also called for upto Detailed and Sub-Detailed heads level. It is also a fact that the adoption of suitable Detailed and Sub-Detailed heads for all the existing sub-heads of Revenue Receipts had been finalized only after due consultation with the officials of the Heads of Departments concerned. Therefore, the Heads of Departments must be fully aware of the introduction of new standardized Detailed and Sub-Detailed heads of accounts in the Budget for 2018-19.

2) Accordingly, the Government had introduced the new and standardized Detailed Heads and Sub-Detailed Heads of Accounts below all the sub-heads under the Revenue Receipts in the Budget for the current financial year 2018-19 and the Budget Publication No.60 – 'Detailed Estimates of Revenue' was also circulated to all the Administrative/ Heads of Departments along with other budget documents. Further, an amendment has also been issued to the Budget Publication vide the Government letter third cited. However, it has been brought to the notice of the Government that remittances are still made based on old head of account code only, i.e. without indicating the newly introduced Detailed and Sub-Detailed head details. During a recent meeting with the Government, the Accountant General (A&E),

Chennai has also highlighted that the Monthly Accounts from Treasuries and Accounts Department are also continued to be booked only at sub-head of account level.

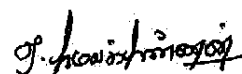
3) All the Heads of Departments/ Administrative Departments including the Treasuries and Accounts Department shall appreciate the fact that once the Budget Publication is laid before the State Legislative Assembly, it is the duty of all Government departments to adhere to the same and ensure that proper accounting and reconciliation is done for the same in accordance with the Budget Manual/ Treasury Code. Therefore, all the Heads of Departments are requested to look into the matter personally and give suitable instructions immediately to the sub-ordinate officers under their control to follow the head of account structure created upto Detailed/ Sub-Detailed heads in respect of Revenue Receipts also in all future remittances into the Government account and in all probabilities this must be compulsorily implemented from 1.9.2018 without fail. This change in the accounting structure may be given wide publicity in the offices at all levels through pasting in the Notice Boards prominently and hosting in the departmental websites for the benefit of users outside the Government departments.

4) Further to the above, in as much as the Budget is applicable for the whole financial year 2018-19, the remittances already made at sub-head of account level in respect of Revenue Receipts for the period from April to August 2018 should also be rectified and taken upto Detailed and Sub-Detailed heads of accounts level. Hence, the Heads of Departments are requested to give appropriate directions to their subordinate offices to consult the attached treasury office and take up individual cases of challan remittances made during the above period and furnish the newly created head of account code upto Detailed/ Sub-Detailed head level to the concerned treasury office. The head of account code for the Detailed and Sub-Detailed heads of accounts should be as per Budget Publication No.60 – 'Detailed Estimates of Revenue' as amended in the Government letter third cited, which is available in the Finance Department website <http://www.tnbudget.tn.gov.in/demands.html> also. This exercise must be completed in a fortnight's time, i.e. on or before 15th September 2018. The Administrative Departments also shall take necessary action as stated above for their part.

5) In addition, wherever online remittances are facilitated by the departments like Commercial Taxes, Registration, State Excise and Transport, necessary corrections must be carried out in the software application to capture the newly created Detailed and Sub-Detailed heads of accounts information from 1.9.2018 so that the same is reflected in the e-challans/ receipts for proper accounting at the Treasuries/ Pay & Accounts Offices. For the transactions of April to August 2018 also, like the 'Over the Counter' physical challan remittance, the Detailed and Sub-Detailed head-wise breakup information in respect of all the online transactions should be given to the connected Treasury/ Pay & Accounts Office on or before 15.9.2018 without fail.

6) This must be treated as 'MOST IMMEDIATE'

Yours faithfully,



for Additional Chief Secretary to Government.