



FINANCE (BG-II) DEPARTMENT

G.O. No. 235, 29th March 1983

**Accounts—Authorising the opening of New Sub-Head of Accounts in Treasuries—
New Procedure—Instructions—Issued.**

READ—the following papers :—

- (1) G.O. Ms. No. 751, Finance (BG-II), dated 12th July 1976,
- (2) G.O. Ms. No. 262, Finance (BG-II), dated 10th April 1981.

Order—No. 235, Finance (BG-II), dated 29th March 1983.

In the G.O. second read above the Government have taken over the allotment of D.P. Code to Heads of Accounts and D.O. Code for the Heads of Departments and Head of Offices so as to avoid delay and hardships to the Drawing Officers to draw bills from the Pay and Accounts Office/Treasuries. For opening the New Sub-Head of Account and allotment of D.P. Code, the following procedure is now adopted in Finance (BG-II) Department:—

(i) New Sub-Head of Account and Data Processing Codes are allotted in the draft orders put up in the Administrative Department files when they are routed through the Finance (BG-II) Department.

(ii) On receipt of copies of G.Os. from the Administrative Department of Secretariat an order (G.O. Routine) is issued by the Finance (BG-II) Department, authorising the opening of New Sub-Head of Account with D.P. Codes, in the Treasuries, incorporating the following instructions:—

(a) The classification shall take effect from revised estimate (financial year).

(b) The (concerned Head of Department) is the estimating, reconciling and controlling authority for the Head of Account with the Data Processing Code ordered to be opened in paragraph above.

(c) The Treasury Officer, Pay and Accounts Officer is/are requested to open New Sub-Head of Accounts.

(d) The (concerned Head of Department) and the Treasury Officers are requested to communicate the Data Processing Account Code to their subordinates concerned and to ensure noting of correct Head/Code in the Bills.

(e) Demand No.

Head of Account Order.
Serial Number.

It is noticed that considerable delay is involved in authorising the opening of New Sub-Head of Account in Treasuries and Pay and Accounts Office due to various reasons. In order to avoid delay in authorising the opening of Sub-Head of Account in Treasuries and in Pay and Accounts Office, the following further instructions are issued :—

(i) The Departments of Secretariat shall incorporate the instructions stipulated in paragraph 1 (ii) (a) to (e) read above in the draft order, wherever New Sub-Head of Accounts are to be opened and send the file for scrutiny to the Finance Department.

(ii) When the files are received, in Finance Programme Units, from the Administrative Departments of Secretariat with draft order for scrutiny before issue, Finance (Programme Units) should necessarily route the file through BG-II wherever New Sub-Heads are proposed to be opened.

(iii) The Finance (BG-II) Department will allot Budget Code for the New Sub-Head of Account noted in the draft order with D.P. Code and Demand No. after making necessary entries in the Master Register maintained in Finance (BG-II) Department.

(iv) The Departments of Secretariat are requested to send three copies of G.Os. to Finance (BG-II) Department for record.

(v) The clarification, if any sought for by Accountant-General relating to the New Sub-Head of Account "Opened" shall be examined by the Department of Secretariat in consultation with Finance (BG-II) Department and suitable reply sent.

(vi) The allotment of D.P. Code for the Detailed/Sub-detailed Head of Account will continue to be issued from Finance (BG-II) Department based on the proposals received from Head of Departments.

(vii) The Heads of Departments shall issue proceedings for opening Detailed/Sub-detailed Head of Account and mark a copy to Finance (BG-II) Department for allotment of D.P. Codes.

(viii) The Director, Government Data Centre, is requested to note the revised procedure and update the code Masters based on the Government Orders received from the Administrative Department of Secretariat.

(By order of the Governor)

K. J. M. SHETTY,

Commissioner and Secretary to Government.

To all Departments of Secretariat (all sections).

- .. all Heads of Departments.
- .. all Treasury Officers.
- .. the Pay and Accounts Officer, Madras-600 001.
- .. the Pay and Accounts Officer, Madras -600 005.
- .. the Pay and Accounts Officer, Madras-600 035.
- .. the Sub-Pay and Accounts Officer, Madras-600 009.
- .. the Accountant-General, Madras-600 009.
- .. the Accountant-General, Madras-600 018.
- .. the Accountant-General, Madras-600 035.
- .. the Director of Treasuries and Accounts, Madras-600 035.
- .. Finance Department (all sections).

Copy to all Officers in Finance Department.

- .. the Director, Government Data Centre, Madras-600 025.

Forwarded.

(By order)

V. R. Raman
Section Officer.