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Office of the
Pr. Chief Controller of Accounts
Central Board of Excise & Customs
A.G.C.R. Building, 1st Floor,
I.P. Estate, New Delhi.

OFFICE MEMORANDUM

Dt. 27.05.2009


Sub:- Misclassification of Accounting Codes.

Para 5.3.3 of Civil Accounts Manual stipulates that "The error relating to an item of revenue or expenditure head wrongly classified under another revenue or expenditure head in the accounts, may be corrected by proposing a transfer entry at any time before the accounts of the year are closed. However, if the accounts have been closed, such corrections are not admissible and it will be sufficient to make a suitable note of error against the original entry. **However, if the error affects the receipt and disbursement of another Government or the transaction of any commercial department, it should be corrected by transfer entry in every case as soon as it is discovered**".

In view of above, whenever any request for correction of Accounts classification is received, the following action should be taken:-

- a) The Pay & Accounts Officer should get approval from the concerned Commissioner confirming that necessary changes have been made/being made in the PLA account of the taxpayer maintained at their end.
- b) After getting the approval from the Commissioner, Pay & Accounts Officer should make necessary correction through Compact (Revact) after taking approval from the Zonal CA/DCA. If the amount involved is above 50 Lakhs, in each case approval from the Headquarter should be obtained .
- c) It should be ensured that the total amount of the challan (value of the challan) in question is not changed due to the rectification of accounts codes.
- d) Necessary provision to retrieve the challan and to incorporate net change through TE in the current month is being incorporated in Compact (Revact) and a revise patch file for the same will be issued in due course.

Yours faithfully



(Ashish Kumar Singh)
Dy. Controller of Accounts

1. The Controller of Accounts (EZ), CBEC, Kolkata.
2. The Dy. Controller of Accounts (SZ), CBEC, Chennai.
3. The Dy. Controller of Accounts (WZ), Mumbai.
4. All Pay and Accounts Officer under CBEC.
5. Sr. A.O. (Compilation & BR Section).