

Accounts General's letter No. T.M. xxx/12-5/64-65/3 dated 1-4-65 to the Heads of Departments.

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Sub:- Revision of accounting procedure for adjustment of recoveries of overpayments laid down in the Article 22 of Account Code Vol. IV it has been decided that recoveries of overpayment remitted in to treasuries should be posted direct under the receipt or service head of account concerned instead through "R.S.P. appearing in part xxx under Section S. Deposits and advances. In order to ensure speedy adjustment the following procedure is prescribed.

1. All remittances to treasury on account of over payments should be supported triplicate

Chalans and the chalans should contain full particulars of the month/period of the original payment and nature of claim which resulted in the recover.

2. (n) The recoveries relating to overpayments relating to the current year should be

Shown as a reduction in expenditure and (b) recoveries relation to overpayments of a previous year should be shown as creditable to the departmental receipt head concerned as receipt of the department in the causes of departments not having corresponding receipt head. To the Major Head LIX Miscellaneous R.S.P. The particulars should be clearly indicated in the chalans.

This change in procedure will take effect from 1-4-65. The subordinate departmental officers may be informed of the new procedure.

The receipt of this circular letter any please be acknowledged.

Sd/- Asst. Accounts Officer.

Endt. on K.D is.11169/65 dated 22-4-65.

Copy forwarded to all D.B.Os for information and guidance. Copy to conservator of Forests.

Endt. on K.D is. A1 7451/65 dated 23-4-1965.

Copy to Sections, MA, A2, E2, Kt, CH, TH, ML., C1. and D.Sections.

Copy to stock file and circular file.

Conservator's office,

Chalakydy.

For Conservator of Forests.