

Sub:- Accounts—recoveries of overpayments—accounting procedure revised orders issued.

Ref: 1. Letter No.TM.III/12-5/64-65/499 dt.14-1-1965 from the  
Accountant General.

2. Letter No.4245/65/Tech/1 (17)/DTR dt. 25-3-65 from the Director of Treasuries

3. Letter No.TM.III/12-5/64-65/3 dt. 1-4-65 from the Accountant General

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According to Article 22, Account Code Volume IV issued by the comptroller and Auditor General, recoveries of overpayments have to be credited in the first instance to the suspense head "Recoveries of service payment" and there after closed by adjustment against the relevant service heads. In his letter read as 1<sup>st</sup> paper, the Accountant General has conveyed the decision of the comptroller and Auditor General prescribing a simplified procedure for adjustment of the recoveries of overpayments. Government have examined the new procedure proposed by the Accountant General and are pleased to issue the following orders.

1. Recoveries of overpayments should be posted direct under the receipt or service head of account concerned and the operation on the head "Recoveries of Services Payments" appearing in part III of section 'S.Deposits and advances' should be discontinued.
2. All remittance to treasury on account of overpayment should be supported by triplicate chalangans and the chalangans should contain full particulars of the month/period of the original payment and nature of claim which resulted in the recovery.
3. a) The recoveries relating to over-payments relating the current year should be shown as a reduction in expenditure and (b) recoveries relating to overpayments of a previous year should be shown as credit to the departmental receipt head concerned as receipt of the department or in the cases of departments not having corresponding receipt head, to the Major head 'L.I I Miscellaneous R.O.P'. These particulars should be clearly indicated in the chalangans.

Necessary amendment to Article 102 (o) of Kerala Treasury code volume I will be issued separately.

Sd/- Additional Secretary.

Endt.on L.Dis.21311/65(A3) dated 15/26-7-65

Copy to all Officers for information.

By order, Sd/-Superintendent.

Endt. F.Dis 14289/65/2-8-65

Copy to all sections, Circular file and stock file.

For Conservator of Forests