

**GOVERNMENT OF PONDICHERRY
DIRECTORATE OF ACCOUNTS AND TREASURIES**

No.DAT/Accounts/2023-24/ 3

Puducherry, Dt. 11 /08/2023

CIRCULAR

Sub: DAT - Accounting procedure in case of recoveries of
overpayments - Instructions - Reg

The recoveries of overpayments whether made in cash or by short drawal from a bill have been classified in the Accounts as reduction of expenditure under the concerned Service minor/sub-head irrespective of whether the payments pertaining to current Financial year or to any previous year.

2. The recoveries of overpayments whether made in cash or by short drawal from a bill, during the same financial year in which such overpayments were made, the transaction should be classified as reduction of expenditure i.e. Minus-Debit under the concerned Major/Minor/Sub-head of account from which the amount was drawn. The recoveries of overpayments pertaining to previous years should be classified under the distinct minor head '911-Deduct Recoveries of overpayments' below the concerned Major/Sub major head.

3. Further, it is also to be pointed out that while remitting the unspent balance of the previous years in the Accounts of the current financial year as minus Debit from which it was drawn should lead to booking of expenditure in excess of the Budget provision made by the Government.

4. All Heads of Departments/Offices are requested to instruct the DDO's to follow the revised procedure in future while remitting the unspent/overpayment amount.



(S. PRABAVADY)

DIRECTOR OF ACCOUNTS AND TREASURIES

TO

1. All Heads of Departments / Offices
2. All DDOs, Puducherry, Karaikal, Mahe & Yanam.

Copy to:

1. All DDATs, Puducherry/Karaikal/Mahe/Yanam.
2. The Treasury Officer, Puducherry/Villianur/Karaikal
3. The Sub Treasury Officer, Bahour/Mahe/Yanam.
4. All Section Supdts of this Directorate