

Lapse

The annual returns of Revenue, Civil and Criminal Court Deposit transactions of the State Govt. to be rendered to A.G. (A&E) Meghalaya in the statement of Lapses, compiled after the checking of balance in the Receipt Register with the reference to the rules relating to the lapse of deposit (Form T.A.49 Article 127 of Account Code Volume II). The amount of items lapsed should be deducted from the Plus and Minus Memorandum for March. On receipt of statement of lapses in the A.G's office the totals will be checked and transfer entry proposed for crediting the amount to the Govt. The Accounts office will also verify the lapsed amounts have been correctly written off from the Plus and Minus Memorandum for March.

The checks of statements of lapses should be completed by 30th June of each year.