



## GOVERNMENT OF KERALA

### Abstract

### PROPER AND TIMELY RECONCILIATION OF DEPARTMENTAL FIGURES OF BOTH RECEIPTS AND EXPENDITURE—GUIDELINES— ORDERS ISSUED

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#### FINANCE (INSPECTION NT-K) DEPARTMENT

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**G.O. (P) No. 476/2013/Fin. Dated, Thiruvananthapuram, 13<sup>th</sup> September, 2013**

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- Read: 1). Circular No. 4/2011/Fin dated 10/01/2011  
2). Circular No. 16/2011/Fin dated 28/02/2011  
3). Circular No. 23/2011/Fin dated 19/04/2011  
4). Circular No. 24/2011/Fin dated 28/04/2011  
5). Circular No. 17/2012/Fin dated 28/03/2012  
6). Circular No. 30/2013/Fin dated 13-03-2013

### ORDER

As per the Circulars read above, Government have issued several instructions to all the Controlling Officers / Heads of Department for proper and timely reconciliation of departmental accounts. For enabling the Controlling Officers to exercise effective control over expenditure, to keep it within the budget grants and to ensure accuracy of accounts, para 72 and 74 of the **Kerala Budget Manual** stipulate that the figures of expenditure recorded in books should be reconciled every month during the financial year with those recorded in the books of the Accountant General. Besides, Article 9, Chapter II, Vol. I of **Kerala Financial Code** insists that all Heads of Departments should exercise a close watch with regard to the reconciliation of receipt figures as in the case of expenditure. However, it has come to the notice of Government that despite repeated circular instructions, there are severe slackness on the part of most of the Controlling Officers/ Chief Controlling Officers / Heads of Departments in timely reconciliation of figures.

2. In the above circumstances, Government are compelled to issue the following orders / guidelines to facilitate proper and timely reconciliation of departmental accounts. These orders will be applicable with immediate effect to all Government Departments, Commissions and other institutions having any budgetary support by Government.

3. All Controlling Officers should comply with the instructions from Finance Department scrupulously and send monthly **reconciliation certificates** with detailed

explanation of omissions, mistakes and misclassifications if any both on expenditure and receipt side to the Head of the Department/ Chief Controlling Officer before 15th of the succeeding month. All Heads of Departments / Chief Controlling Officers should submit the compiled monthly reconciliation certificate of the department to the office of the Accountant General by the end of the succeeding month without fail.

4. Vigorous efforts should be taken to ensure that all pending reconciliation certificates of receipts and expenditure up to 2012-13 are furnished to the office of the Accountant General with intimation to **Finance (Inspection NT-K) Department** before 30<sup>th</sup> September, 2013.

5. To enable speedy access to figures booked by the Accountant General, all Heads of Departments / Chief Controlling Officers should create an *e-mail address* and forward the same to the office of the Accountant General within a fortnight with intimation to Finance (Inspection NT-K) Department, to facilitate the Accountant General to avoid delay by forwarding the statement to the departments concerned through electronic media.

6. In order to enable Finance Department to undertake periodical review of the progress in monthly reconciliation of figures, all Heads of Department / Chief Controlling Officers should submit a **quarterly progress report** of reconciliation in the prescribed proforma to Government in Finance (Inspection NT-K) Department before 31st August (reconciliation of accounts upto June), 30th November (reconciliation of accounts upto September), 28th/29th February (reconciliation of accounts upto December) and 31st May (reconciliation of accounts upto March) of every financial year. The District Officers of all departments should furnish a copy of the quarterly progress report to the Office of the **District Finance Inspecting Officer (DFIO)** attached to the District Head Quarters.

7. All District / Sub Treasury Officers should provide necessary support to the departmental officers to complete reconciliation process within the stipulated time.

8. Government will be constrained to initiate stringent steps like withholding of salary of Drawing and Disbursing Officers who are found responsible for the default on the timely reconciliation; and will consider freezing of allotment to those departments, which are quite reluctant in adhering Government directions in this regard

9. **Finance Inspection (Non Technical) Wing** shall conduct inspections in those offices, which have committed undue delay in reconciliation of accounts and to fix responsibility against the delinquent officers for non-observance / compliance of the above instructions in time.

**By order of the Governor**

**V. SOMASUNDARAN**

**Additional Chief Secretary (Finance)**

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To

The Principal Accountant General (A&E), Kerala, Thiruvananthapuram  
The Principal Accountant General (G&SSA), Kerala, Thiruvananthapuram  
The Accountant General (E&RSA), Kerala, Thiruvananthapuram  
All Additional Chief Secretaries, Principal Secretaries, Secretaries, Special Secretaries, Additional Secretaries, Joint Secretaries, Deputy Secretaries, Under Secretaries to Government  
All Heads of Departments / Chief Controlling Officers and Controlling Officers for strict compliance  
All Departments (All Sections) of Secretariat including Law, Finance & Legislature  
The Secretary, Kerala Public Service Commission, Thiruvananthapuram (with CL)  
The Registrar General, High Court of Kerala, Ernakulam (with CL)  
The Advocate General, Kerala (with CL)  
The Registrar, University of Kerala/ Cochin/Calicut/ Mahatma Gandhi/ Kannur/ Kerala Agriculture University/ Sree Sankaracharya Sanskrit University/Kerala University of Fisheries & Ocean Sciences/ Kerala University of Veterinary and Animal Sciences (with CL)  
The Registrars / Secretaries of various Commissions in Kerala.  
The Director of Treasuries, Thiruvananthapuram  
All District Treasury / Sub Treasury Officers  
The Director, Information and Public Relations Department (for publishing in website)  
All District Finance Inspecting Officers  
✓ The Nodal Officer, [www.finance.kerala.gov.in](http://www.finance.kerala.gov.in)  
Stock File/Office Copy



Forwarded/By Order



Section Officer

**ANNEXURE**

**Quarterly Progress Report of reconciliation**

I, the Chief Controlling Officer in respect of the  
.....  
.....(here specify the heads of account) hereby certify that  
the departmental figures of receipts and expenditure for the period up to I/ II/ III/ IV quarter of  
financial year .....have been reconciled with those booked by  
the Accountant General. Certificates in this regard with detailed explanation of omissions,  
mistakes and misclassifications, if any, have been forwarded to the Office of the Accountant  
General vide letter No. .... dated .....

**Date**

**Signature**

**Name & Designation of the CCO**

