



**Government of Kerala**  
**Finance (Inspection Wing – Non Technical – K) Department**

**CIRCULAR**

No.54/2019/Fin.

Dated, Thiruvananthapuram, 25/05/2019.

*Sub:-* Huge pendency of Reconciliation Certificates – Expedite the process of reconciliation – Instructions - Issued

- Ref:-*
- (1) G.O. (P) No. 476/2013/Fin dated 13/09/2013
  - (2) Circular No. 42/2014/Fin dated 15/05/2014
  - (3) Circular No. 43/2015/Fin dated 07/04/2015
  - (4) Circular No.50/2016/Fin dated 09/06/2016
  - (5) Circular No. 95/2016/Fin dated 28/12/2016
  - (6) Circular No. 29/2017/Fin dated 29/04/2017
  - (7) Circular No. 63/2018/Fin dated 13/07/2018
  - (8) Letter No. TM II/11-65/2018-19/421295/1974,dated 28/01/2019
  - (9) DO Letter No. BK I/I/11-11/2018-19/736, dated 18/03/2019
  - (10) DO Letter No. AAD/153-6(B)/TS/18-19/4277, dated 19/03/2019

In the Government Order and Circulars cited, instructions were issued to all Heads of Departments/Chief Controlling Officers/Controlling Officers to complete the pending reconciliation of departmental figures of both expenditure and receipts as per para 72 (3) and 74 of Kerala Budget Manual, in accordance with the schedule prescribed in the Government order. The above officials were also instructed to submit the Reconciliation Certificates to the Accountant General strictly following the stipulated time limit along with forwarding Quarterly Progress Reports to the Finance Department.

2) The Accountant General (A&E) in the letter cited has observed that on a review of the reconciliation of expenditure and receipts for the year 2018-19 it has been noticed that the percentage of receipts reconciled till then was only 0.63 per cent and that of expenditure was 14.21 per cent, which are dismally low. It has further been noted that there is still pendency in the completion of reconciliation of receipts and expenditure of various departments pertaining to the financial years from 2013-14. The Accountant General (A&E) on various occasions has expressed serious concern over the extremely low percentage of reconciliation of Departmental figures.

3) The Accountant General (A&E) in the DO letter cited Ref(9) has observed that during the quarter ended 31.12.2018, only 2 Controlling Officers out of 209 have completely reconciled the expenditure figures which fell due for reconciliation during that financial year. Moreover the Deputy Accountant General (A&E) in the DO letter cited Ref (10) has informed that reconciliation is in arrears in respect of a number of departments. It has also been observed that during the previous year, the percentage of reconciliation by Controlling Officers were 64.28 *per cent* in receipts and 87.69 *per cent* in expenditure out of the total receipts and expenditure respectively. So all Chief Controlling Officers, Controlling Officers and Heads of Departments are instructed to complete 100 *per cent* reconciliation of the Departmental figures for the year 2018-19 and to point out discrepancies, if any noticed, to the accounting sections concerned of office of AG(A&E) forthwith.

4) In the circular cited Ref(7) it was informed that a new module named "Reconciliation Reports" has been introduced under the Bill section in the BiMS (Bill Information Management System) Application. With its aid DDOs can generate bill wise details submitted from SPARK (Salary and Non-Salary) bills and bills prepared in BiMS (Contingent Bills). This report can be verified with the Bill Book of DDO. Moreover the allotment details to a DDO can also be verified under the "Allotment" menu. Based on these, the reconciliation of DDO wise expenditure is facilitated in BiMS.

5) Therefore, in continuation of the instructions issued in the Government Order and Circulars cited all Controlling Officers are hereby directed to expedite the whole reconciliation process using the new module. Also the Controlling Officers are hereby directed to initiate steps to clear the backlogs in reconciliation with respect to previous years forthwith. The Controlling Officers are once again reminded of the facility of accessing the data for reconciliation and the Compliance Sheet hosted in the website viz. <http://www.agker.cag.gov.in> of the Accountant General, Kerala, with the User ID and Password already provided.

6) The Controlling Officers are also directed to forward the pending Reconciliation Certificates up to the year 2018-19 to the Accountant General urgently. Finance (Inspection Wing) Department and District Finance Inspection Squads will conduct surprise inspection in those Offices, which have committed undue delay in reconciliation of accounts to fix responsibility against the delinquent officers for non-compliance of the above instructions in time.

**Sanjeev Kaushik IAS**  
**Principal Secretary (Finance Expenditure)**

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 University of Science & Technology/Calicut/ Mahatma Gandhi University/ Kannur University/ Kerala Agriculture University/ Sree Sankaracharya Sanskrit University/Kerala University of Fisheries & Ocean Sciences/ Kerala University of Veterinary and Animal Sciences/Malayalam University/Kerala University of Health 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)  
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Section Officer