



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

**CIRCULAR**

No.63/2018/Fin.

Dated, Thiruvananthapuram, 13/07/2018

*Sub:-* Abnormal 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) Letter No. TM II/11-65/2017/18, dated 05/04/2018
  - (8) DO Letter No. BKI/I/11-11/2017-18/58, dated 20/04/2018

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 in accordance with the schedule prescribed in the Government order and 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 Office of Principal Accountant General has already hosted the data for reconciliation in its website for facilitating speedy reconciliation as well as for the convenience of all Departments. User ID and Password along with the procedure to download the Compilation Sheet has already been communicated to all Controlling Officers. Despite these measures the Accountant General (A&E) in the DO letter cited, has pointed out that during the quarter ended 31/02/2017, only 88 Controlling Officers out of 215 had completely reconciled the expenditure figures which fell due for reconciliation during the current financial year.

3) The Accountant General (A&E) has expressed serious concern over the extremely low percentage of reconciliation of Departmental figures. The Accountant General(A&E) has observed that on a review of the reconciliation of

Departmental figures for the year 2017-18 it has been noticed that the percentage of expenditure reconciled so far is only 1.15 and that of receipt is only 1.01 and has desired to issue appropriate instructions to all the Controlling Officers to expedite the process of reconciliation of their respective Accounts for the year 2017-18. The Office of Comptroller and Auditor General has also adversely commented on the low level of percentage in reconciliation of accounts and directed to take substantive action for achieving 100 % reconciliation.

4) In order to hasten the reconciliation process a new module named "Reconciliation Reports" has been introduced under the Bill section in the BiMS (Bill Information Management System) Application. The report is available in the login of all DDOs. DDOs can generate bill-wise details submitted from SPARK (Salary and Non-Salary) Bills and bills prepared in BiMS (Contingent Bills) using the provision provided in the application. This report can be verified with the Bill Book of DDO.

5) Therefore, in continuation of the instructions issued in the Government Order and Circulars cited all Controlling Officers are hereby directed to expedite and adopt the "Reconciliation Reports" module within BiMS and speed up the whole reconciliation process. The Controlling Officers are once again reminded of the facility of accessing the data for reconciliation and the Completion 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 and for expediting the process of reconciliation of their respective Accounts. They are also directed to forward the pending Reconciliation Certificates upto the year 2017-18 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.

**Dr. Sharmila Mary Joseph**  
**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