



GOVERNMENT OF KERALA

Finance (Planning A) Department

No.82/2016/Fin.

Dated, Thiruvananthapuram, 07/10/2016.

CIRCULAR

- Sub:- Audit Certification of CSS - Non submission of reconciled Statement of Expenditure (SOE) and vouchers to the Accountant General - Instructions - reg.
- Ref:- 1. Letter No. Spl Cell(HQ) III/EAP/II/7-33/14-15/2016-17/125 dated 26/5/2016 from Principal Accountant General, Kerala, Thiruvananthapuram.
2. Circular No.65/92/Fin. dated 18/12/1992.
3. Circular No.56/P3/07 dated 04/07/2007.

Despite strict instructions, failure of Administrative Departments/Head of Departments/Implementing Agencies in furnishing the details of reconciled statement of expenditure in respect of Centrally Sponsored Schemes to the Accountant General before 15th August of every year results in short release/non - receipt of reimbursement of central assistance to the State. The Accountant General in the letter under reference expressed discontent over the huge pendency of audit certification of Centrally Sponsored Schemes caused by the non receipt of Statement of Expenditure, non production of vouchers and other documents at the time of verification.

2) In this context, all the Administrative Departments/Head of Departments/Implementing Agencies are directed to furnish reconciled statement of expenditure without delay and ensure timely submission of all vouchers and other documents to the audit parties for verification, as stipulated in the circular instructions under reference.

3) All Head of Departments shall ensure that files relating to the Centrally Sponsored Schemes/Central Sector Schemes shall invariably be routed through the Finance Officer and Finance Officer shall monitor the effective utilization of central funds and timely completion of audit certification.

Finance (Inspection-NT) Department shall invariably check that these instructions are scrupulously being followed by Head of Departments. Lapse on the part of Head of Departments on this matter will be viewed seriously.

Minhaj Alam
Secretary (Finance Resources)

To : All Additional Chief Secretaries/Principal Secretaries/
Secretaries to Government.

Copy to: The Principal Accountant General (A&E), Kerala.
The Principal Accountant General (G&SSA), Kerala.
The Principal Accountant General (Audit), Kerala.
The Accountant General (E &RSA), Kerala.
All Heads of Department/Implementing Agencies
All Finance Officers/Autonomous Bodies
✓ Nodal Officer, www.finance.kerala.gov.in
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Forwarded / By Order,


Accounts Officer