



GOVERNMENT OF KERALA

Finance (Inspection NT-K) Department

CIRCULAR

No. 52/2024/Fin.

Dated 27/08/2024

Sub:- Online Reconciliation of Accounts – Further guidelines – Issued.

Ref:- 1. G.O (P) No. 476/2013/Fin dated 13.09.2013.

2. G.O (P) No. 104/2020/Fin dated 05.08.2020.

3. Circular No. 04/2022/Fin dated 15.01.2022

4. Minutes of the meeting held at the office of the Accountant General (A&E) on 01/08/2024.

Prompt and proper reconciliation of departmental figures of expenditure with the accounts of the Accountant General (A&E) is necessary 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 the books should be reconciled every month during the financial year with those recorded in the books of Accountant General (A&E) and Article 9 of Kerala Financial Code, Vol I 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.

2. As per the Government order read as 1st paper above, detailed guidelines and instructions were issued for the proper and timely

reconciliation of departmental figures of both receipts and expenditures. Online module for reconciliation of monthly accounts was introduced with effect from 01.10.2020 vide Government Order read 2nd above. As per the circular read 3rd above, all CCOs/DDOs were directed to do the reconciliation work in online mode also by logging on to the KSEMP portal of Accountant General (A&E) and to continue the parallel run of manual and online reconciliation till the new system stabilizes.

3. In a meeting to review the status of reconciliation of expenditures and receipts, some CCOs/DDOs pointed out certain issues pertaining to the reconciliation process and the same were discussed with all the stakeholders and decisions taken to address the issues as per the minutes read 4th above.

4. Accordingly, the following instructions are issued for strict compliance.

i) The reconciliation module which has provisions for monitoring the status reports, will be deployed on the KSEMP portal soon. Until this module is fully operational, the concerned departments must forward their reconciliation certificate to Accountant General (A&E), Kerala via email. Any discrepancies, including rejections, should also be noted separately and forwarded along with the reconciliation certificate to DAE-1/DAE-2 sections in the office of the Accountant General (A&E) via email at dae1.ker.ae@cag.gov.in / dae2.ker.ae@cag.gov.in, until the online reconciliation module is fully operational.

ii) The departments can treat figures as reconciled if the differences in gross/net amount appearing in their books of account with that of AG(A&E) are due to recoveries made towards festival advance, excess pay drawn/recovered and dies non.

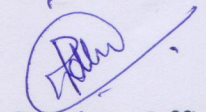
5. The CCOs/SCOs/DDOs are instructed to adhere strictly to the guidelines/directions issued by the Government from time to time and to complete the reconciliation process on a monthly basis. Any laxity in this regard will be viewed seriously and may result in actions as outlined in the Government order read 1st above.

C C UDHAYAN
ADDITIONAL SECRETARY

To:

The Principal Accountant General (A&E) Kerala, Thiruvananthapuram
The Accountant General (Audit II) Kerala, Thiruvananthapuram
All Heads of Departments
All Sections in Finance Department.
All Administrative Departments in Secretariat.
The Director of Treasuries, Thiruvananthapuram.
All District/Sub Treasury Officers (Through Director of Treasuries)
The State Informatics Officer, NIC, Thiruvananthapuram.
The Nodal Officer, www.financekerala.gov.in
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Forwarded/By Order



Section Officer