



सत्यमेव जयते

**GOVERNMENT OF JAMMU AND KASHMIR**  
**FINANCE DEPARTMENT**  
**(www.jkdat.nic.in)**

**Subject: Reconciliation of Receipt and Expenditure figures for the year 2022-23.**

**CIRCULAR**

As per para 20.3.1 of UT J&K Budget Manual every Controlling Officer has to conduct the reconciliation in respect of receipts and expenditure with the Accountant General as per following schedule:

1 <sup>st</sup> Quarter	1 <sup>st</sup> to 15 <sup>th</sup> August
2 <sup>nd</sup> Quarter	1 <sup>st</sup> to 15 <sup>th</sup> November
3 <sup>rd</sup> Quarter	1 <sup>st</sup> to 15 <sup>th</sup> February
4 <sup>th</sup> Quarter	1 <sup>st</sup> to 15 <sup>th</sup> June

However, it has been noticed that Controlling Officers are not sticking to the stipulated time frame, thereby delaying the timely closure of Accounting Books by Accountant General. The Office of Accountant General has raised this issue with Finance Department and with respective Controlling Officers from time to time. Director General, Accounts & Treasuries through multiple communiqués has also requested these respective Controlling Officers to conduct timely reconciliation.

In view of above, Controlling Officers who fail to reconcile their accounts for the year 2022-23 shall be deemed to have reconciled their accounts and figures appearing in their Books shall be treated as final. Consequently, the onus for accounting errors, if any, shall devolve on the Controlling Officers.

All the Administrative Secretaries, therefore, are requested to direct the Controlling Officers falling under their Administrative Control to depute the reconciliation parties to the office of Accountant General (A&E) for early reconciliation of 'Receipt and Expenditure for the year 2022-23 as per above schedule.

Sd/-

**(Vivek Bharadwaj), IAS,**  
Financial Commissioner,  
(Additional Chief Secretary),  
Finance Department.

No. DGAT/PS/DR/T-AdoMisc/42/2021-01/274

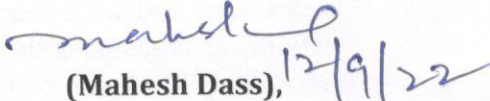
Dated: 12.09.2022

Copy to the:

1. Principal Accountant General, J&K.
2. Advocate General, High Court of J&K.
3. Additional Chief Secretary, Health & Medical Education Department, J&K.
4. Additional Chief Secretary, Home Department, J&K.
5. All Financial Commissioners.

*[Handwritten Signature]*  
12/9/22

6. Director General of Police, J&K.
7. All Principal Secretaries to the Government.
8. Principal Resident Commissioner, J&K Government, New Delhi.
9. Principal Secretary to the Hon'ble Lieutenant Governor.
10. All Commissioners/Secretaries to the Government.
11. Chief Electoral Officer, J&K.
12. Director General, J&K Institute of Management, Public Administration and Rural Development.
13. Chairman, J&K Special Tribunal.
14. Divisional Commissioner, Jammu/Kashmir.
15. Joint Secretary, J&K Ministry of Home Affairs, Government of India.
16. All Heads of Department/Managing Directors/Secretary, J&K Advisory Boards.
17. All Deputy Commissioners.
18. Director Information, J&K for wide publicity in the leading daily newspapers.
19. Director, Archives, Archeology and Museums, J&K.
20. Regional Director, Reserve Bank of India, J&K.
21. Director Estates, J&K.
22. Secretary, J&K Public Service Commission.
23. Secretary, State Election Commission, UT of J&K & Ladakh.
24. General Manager, Government Press, Jammu/Srinagar.
25. Private Secretary to Chief Secretary, J&K.
26. Private Secretary to Financial Commissioner (Additional chief Secretary), Finance Department for information of the Financial Commissioner.
27. Senior Private Secretary to the Advocate General, J&K.
28. Private Secretary to Advisor (B) to Lieutenant Governor.
29. I/C Website DGAT.
30. Relevant file.

  
**(Mahesh Dass)**, 12/9/22  
Director General,  
Accounts & Treasuries,  
Finance Department.