



**GOVERNMENT OF JAMMU AND KASHMIR,
FINANCE DEPARTMENT.**

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Subject: Omissions and errors of accounting nature in Monthly Civil Accounts .

C I R C U L A R

The Accountant General, J&K, Srinagar vide D.O No. DC-08/Mistakes/2018-19/452 dated 03.10.2018 has brought to the notice of this Department that various types of omissions or errors of accounting nature are being detected during the compilation of monthly civil accounts, which ultimately has a bearing on the finalization of Accounts of the State. The accounting errors which are mainly made at the DDOs level during the course of preparation of bills are as under:-

- i) Incorrect classification recorded on vouchers.
- ii) Wrong DDOs fed in SOPs/Wrong DDO codes given in SOPs.
- iii) The amount of Budget/Allotment of Budget not recorded in the bills.
- iv) The classification is not recorded in the bills.

It has also been observed by the Accountant General that the DDOs, who initially prepare the bills, are primarily responsible to check the bills before signing and presenting them at treasury for payments. The treasury officers concerned are also responsible for exercising all prescribed checks in order to ensure correct procedure but same is not being fully done.

In view of the above, in order to streamline the system and curb the practice of recurrence of errors and omissions in accounts, all the HODs are requested to direct the DDOs working under their Administrative control, to prepare the bills duly completed and filled-in with all the necessary entries before signing and presenting them at the treasuries for payment. The treasury officers are hereby directed to follow the codal procedures and strictly exercise the prescribed checks while scrutinizing the bills for payment. The treasury officers are further advised that before releasing the payment it may be ensured that correct and accurate accounting procedure of departmental transactions pertaining to both receipts as well as payments is followed as prescribed in rules.


(M. Y. Pandey), 018

Director General,
Accounts & Treasuries,
Finance Department.

NO:- DGAT/T-Misc/Cl.Bal/155-IV/217/PS/DR/542

Dated: 07.12.2018

Copy to the:-

1. Accountant General, J&K, Jammu.
2. All HODs for information and necessary action.
3. Director Accounts & Treasuries, Kashmir/Jammu for information and necessary action alongwith copy of accounts highlighting observations made by Accountant General.
4. All Treasury Officers for information and necessary action.
5. Incharge website.
6. Office file.