

GOVERNMENT OF KARNATAKA

No.FD 29 TAR 81

Karnataka Government Secretariat
Vidhana Soudha
Bangalore, dated 5th July 1989

CIRCULAR

Sub:- Maintenance of broadsheets for reconciling the figures as per the records of the departmental officers with those of Accountant General in respect of Loans & Advances which detailed accounts are kept by the departments.

Ref:- Letter No.Loans-I/B/88-89/F.119/23-24 dated 17.6.1988 of the A.G.(A&E), Karnataka, Bangalore.

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The maintenance of detailed accounts in respect of short term loans and advances sanctioned to Government servants (loans and advances recoverable in less than 60 monthly instalments) and reconciliation of the departmental figures in respect of these short term loans and advances by the controlling officers was under consideration of Government for a quite some time. In order to ensure that proper initial accounts are maintained by the subordinate drawing and disbursing officers and the figures of the department got reconciled promptly by the controlling officers detailed guidelines to be followed by the departments have been communicated by the Accountant General and the same is appended herewith as Appendix-I for reference. Government took action to train over 100 staff by the Accountant General's office sponsored by the State Accounts Department for this purpose. Now a detailed procedure has been prescribed by Government in consultation with the Accountant General for reconciliation of the departmental figures in respect of the short term loans and advances by the controlling officers.

Loan section of the Accountant General's office will maintain subsidiary registers in respect of 16 short term loans (appended to this Circular as Appendix-II) institutionwise, wherein the major headwise debits and credits (in respect of loans and advances for which detailed accounts are kept by Departments), relating to each departmental major head for each month will be noted. Accountant General will also furnish monthly figures of debits and credits under each head of loans/advances coming under each departmental/functional head with which the head of department is associated.

It is hereby directed that from 1.4.1989 onwards all the subordinate drawing and disbursing officers who are responsible for drawal, disbursement and accounting of loans advances, the detailed accounts of which are not maintained by Accountant General but by the departments only (as per the list appended to the circular mentioned above) shall maintain proper initial accounts and the controlling officers shall after obtaining

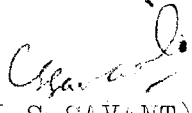
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necessary information from such subordinate drawing and disbursing officers shall take up the reconciliation work with reference to the subsidiary registers maintained by Accountant General, and report the fact of such reconciliation to the Finance Department every month. All the controlling officers are requested to follow the procedure without fail and also to instruct their subordinate drawing officers to follow the instructions scrupulously.

It is also hereby directed that the balances as at the end of 31.3.1989 may be worked out under each head in respect of each institutionwise and adopted as opening balance for the year commencing from 1.4.1989. The closing balances worked out as at the end of 31.3.1989 may be communicated to the Accountant General by 31.8.1989. Accountant General may adopt these balances in his books and initiate action for reconciliation between his ledger and the departmental figures.


(V.S.SAVANT)

Under Secretary to Government
Finance Department (Exp.V)

To

1. All Secretaries to Government
2. All Divisional Commissioners/All Deputy Commissioners
3. All Heads of Departments/Controlling Officers
4. The Registrar, Karnataka High Court, Bangalore
5. The Secretary, Karnataka Public Service Commission, Bangalore
6. The Registrar, Karnataka Administrative Tribunal, Bangalore
7. The Secretary, Karnataka Legislature, Bangalore
8. The Internal Financial Advisers of E.D., HWP, HUD, RD&PE and Co-operation Departments.
9. The Registrar, Lokayuktha, Bangalore

Copy to:

1. The Accountant General (Accounts), Karnataka, Bangalore
2. The Accountant General (Audit-I&II), Karnataka, Bangalore
3. The Compiler, Karnataka Gazette for publication in the next issue of Gazette.
4. Weekly Gazette.
5. Department of Personnel Administrative Reforms (Accounts)
6. All Officers and Sections in Finance Department.

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