



**GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT.  
([www.jkdat.nic.in](http://www.jkdat.nic.in))**

Subject:- Reconciliation of GPF/ SLI Accounts by the DDOs with District Fund Offices.

**C I R C U L A R**

It has come to the notice of the Finance Department that minus balance have been reported in a number of GP Fund cases. In many cases the Annual Accounts Statement issued to the subscribers do not depict their actual balances. This has resulted mainly due to :-

- i. Concealment of withdrawals at the DDO level.
- ii. Non-adoption of opening balances.
- iii. Indication of wrong Accounts Numbers/ Computer Codes / PID Nos.
- iv. Wrong totalling of GPF/ SLI schedules.
- v. Inclusion of irrelevant vouchers in the monthly accounts rendered by the Treasuries to the respective fund offices / SLI units.

Rule 5.23 to 5.50 of the J&K G.P.Fund Manual lay down a detailed procedure for conducting reconciliation of G.P.Fund /SLI debit/ credit accounts between the treasuries , Fund offices and the Accountant General.

In the review meeting on the working of District Fund offices / SLI units chaired by the Hon'ble Minister for Finance & Ladakh Affairs, the matter of reconciliation of G.P.Fund / SLI debit/ credit account between the treasuries / Funds offices and the Accountant General was discussed at length and it was decided that the DDOs shall conduct the reconciliation with the District Fund offices on quarterly basis in respect of items indicated above in order to arrest the tendency of variations in accounts so as to avoid unnecessary loss to the state exchequer and also to safe guard the interest of the subscribers.

All the Administrative Secretaries are , therefore, requested to impress upon the Heads of Department/ Controlling Officers to direct the DDOs to conduct the reconciliation of accounts both debit and credit with the concerned Fund Offices for the financial year 2012-13 and the first six months of the current financial year immediately. The yearly calendar for such reconciliation, on quarterly basis, shall be as under :-

- a. April, May & June (1<sup>st</sup> quarter) in the month of August.
- b. July, August & September (2<sup>nd</sup> quarter) in the month of November.
- c. October, November & December (3<sup>rd</sup> quarter) in the month of February.
- d. January, February & March (4<sup>th</sup> quarter) in the month of May.

The DDOs shall obtain a reconciliation certificate from the concerned District Fund Offices and copy of the same shall be obtained by the Treasury Officers from the concerned DDOs for record and reference.

The respective Chief Accounts Officers of Fund offices / Accounts Officers of SLI units shall intimate the list of defaulter DDOs to the concerned Treasury Officers / Joint Director, J&K Funds Organisation / Director General, J&K Funds Organisation for taking further appropriate action as warranted under rules.

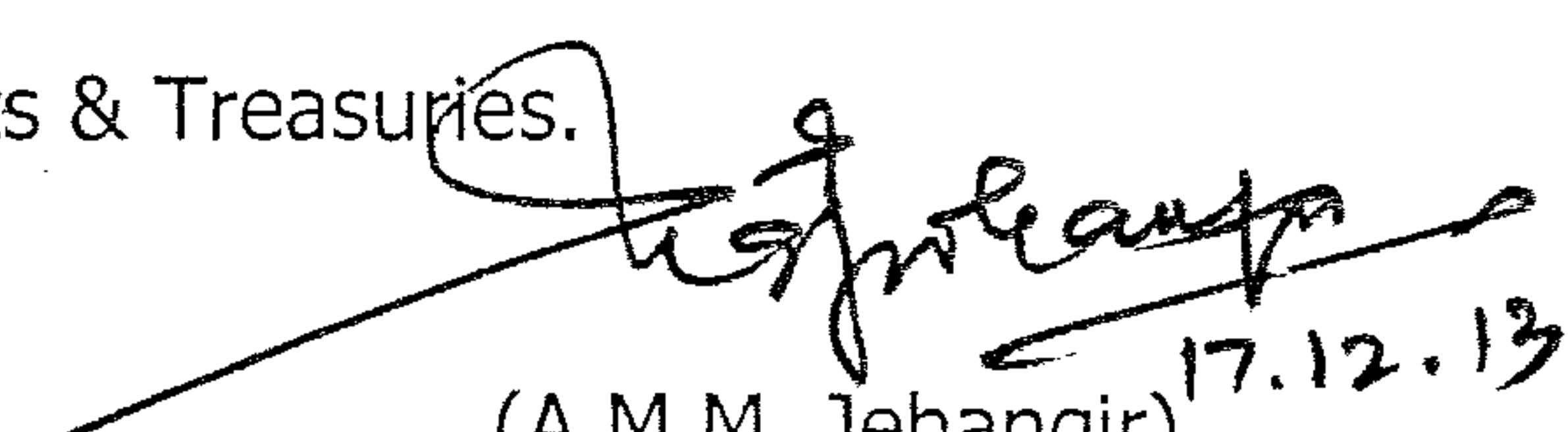
Sd/-  
(B.B. Vyas)  
Principal Secretary to Government,  
Finance Department.

NO: DGAT/PS/DR/264

Dated : 17.12.2013.

Copy to the :-

1. Financial Commissioner , Revenue.
2. All Administrative Secretaries.
3. Principal Resident Commissioner, Government of J&K, 5 – Prithvi Raj Road, New Delhi.
4. Principal Chief Conservator of Forest, J&K.
5. Principal Accountant General (Audit), J&K.
6. Accountant General (A&E).
7. Divisional Commissioner , Kashmir/ Jammu.
8. Director / Ex-officio Secretary to Government, SKIMs Srinagar.
9. Director General, J&K Funds Organisation.
10. Director General, Budget.
11. Director, Audit & Inspections.
12. Director, Local Fund Audit & Pensions.
13. All Heads of Departments.
14. All Chief Engineers.
15. Director Information Department for giving wide publicity to the circular instructions.
16. All Director (s) Finance / FA&CAOs.
17. OSD with Minister for Finance & Ladakh Affairs for kind information of the Hon'ble Minister.
18. All Chief Accounts Officers / Accounts Officers working in provincial offices of Kashmir /Jammu.
19. All Treasury Officers.
20. I/C Website , Directorate General of Accounts & Treasuries.

  
(A.M.M. Jehangir)  
Director General,  
Accounts & Treasuries,  
Finance Department.

17.12.13