

**GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT**

\*\*\*\*\*

No. 20976 /F.,  
FIN-BUD2-VR-0001-2022

Date: 25-08-2022

**From**

Vishal Kumar Dev, IAS  
Principal Secretary to Government

**To**

**Additional Chief Secretaries/  
Principal Secretaries/  
Commissioner-cum-Secretaries/  
Secretaries/ Special Secretaries to Government  
All Heads of Departments.**

**Sub: *Verification and Reconciliation of Departmental receipt and expenditure figures for 2022-23 with those of Accountant General (A & E), Odisha.***

**Sir/ Madam,**

I am directed to say that, monthly verification and reconciliation of Departmental figures with Principal Accountant General (A&E) relating to receipts and payments in the Consolidated Fund of the State Government is necessary to watch the trend of receipts as well as payments and avoid misclassification of receipts and expenditure which results in incorrect reporting of receipts and expenditure. The detailed guidelines for reconciliation of expenditure and receipts are at **Annexure-A** for guidance of authorities responsible for reconciliation.

2. Office of the Principal Accountant General (A&E), Odisha has fixed the following deadline for the monthly verification/ reconciliation of expenditures during the year 2022-23 in their Letter No. VLC (B&R) Recon/2022-23/104 dated 01.06.2022.

<b>Month of Account</b>	<b>Uploading of Data in iFMS</b>	<b>Cut-off date for receipt of alteration proposal/ acceptance letter</b>
April, 2022	31.05.2022	17.06.2022
May, 2022	01.07.2022	20.07.2022
June, 2022	01.08.2022	19.08.2022
July, 2022	02.09.2022	22.09.2022
August, 2022	30.09.2022	20.10.2022
September, 2022	01.11.2022	21.11.2022
October, 2022	02.12.2022	20.12.2022
November, 2022	30.12.2022	20.01.2023

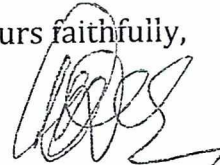
Month of Account	Uploading of Data in iFMS	Cut-off date for receipt of alteration proposal/ acceptance letter
December, 2022	01.02.2023	20.02.2023
January, 2023	03.03.2023	24.03.2023
February, 2023	31.03.2023	20.04.2023
March (P), 2023	05.05.2023	25.05.2023

3. In the above letter, the office of the AG (A&E) have also flagged the issue of non-reconciliation of Expenditure as well as Receipts by some of the Controlling Officers as at **Annexure-B** during the financial year 2021-22 in spite of the Government Circulars and instructions from time to time. In the meanwhile, the supplementary account of the previous financial year has been closed during **June, 2022**. The defaulting Controlling Officers should be issued show cause notices with instruction to undertake reconciliation during the current year without fail.

4. It has been stated that reconciliation of receipt and expenditure figures beyond the above time schedule shall not be entertained and the figures booked by Principal Accountant General's office will be treated as final and will be reflected in the Finance and Appropriation Accounts for the year 2022-23.

5. I would, therefore, request you to kindly issue necessary instructions to the Controlling Officers for causing online reconciliation of departmental expenditure figures and also carry out verification of departmental receipts by the prescribed time frame.

Yours faithfully,




Principal Secretary to Government

Memo No. 20977 /FDt. 25-08-2022

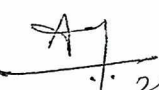
Copy along-with enclosures forwarded to the Registrar General, Odisha High Court, Cuttack/ Special Secretary, Odisha Public Service Commission, Cuttack/ Secretary, Odisha State Election Commission, Bhubaneswar./ Secretary, Staff Selection Commission, Odisha, Bhubaneswar/ Registrar, Odisha Administrative Tribunal, Bhubaneswar/ Secretary, Human Rights Commission, Bhubaneswar/ Secretary, Odisha Electricity Regulatory Commission, Bhubaneswar/ Resident Commissioner, Odisha, New Delhi for favour of information and necessary action.

Memo No. 20978 /F

  
25/8/2022  
Joint Secretary to Government  
Dt. 25-08-2022


Copy along with enclosures forwarded to Director of Treasuries & Inspection, Odisha, Bhubaneswar and all Treasury Officers/ Sub-Treasury Officers for information and necessary action.

Memo No. 20979 /F

  
25/8/2022  
Joint Secretary to Government  
Dt. 25-08-2022

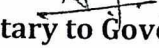
Copy along with enclosures to all Controlling Officers for information and necessary action.

Memo No. 20980 /F

  
25/8/2022  
Joint Secretary to Government  
Dt. 25-08-2022


Copy along with enclosures forwarded to Principal Accountant General (A&E)/ Accountant General (G&SSA and E&RSA), Odisha for information.

Memo No. 20981 /F


  
25/8/2022  
Joint Secretary to Government  
Dt. 25-08-2022

Copy along with enclosures forwarded to FAs/ AFAs of all Departments for information. They should ensure timely reconciliation/verification of departmental receipt and expenditure towards with those of Accountant General (A&E), Odisha as per the schedule, under intimation to Finance Department.

Memo No. 20982 /F

  
25/8/2022  
Joint Secretary to Government  
Dt. 25-08-2022

Copy along with enclosures forwarded to Portal-in-Charge, FID/all Officers/ Sections of Finance Department for information and necessary action. The Portal-in-Charge, FID is requested to upload the circular in the FD website <https://finance.odisha.gov.in/>.

  
25/8/2022  
Joint Secretary to Government

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

=====

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

v

=====

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



## Annexure-A

### **Guidelines for Verification and Reconciliation of Departmental receipt and expenditure figures for 2022-23 with those of Accountant General (A & E), Odisha**

---

1. (i) The expenditure incurred under a particular scheme is required to be reconciled/verified with the Principal Accountant General (A&E), Odisha for issue of Audit Certificate by the Accountant General (Audit), Odisha. Without such Audit Certificate, Government of India and External Funding Agencies will not allow reimbursement of expenditure. It is, therefore, necessary that Controlling Officers/Heads of the Departments should reconcile the accounts with Accountant General (A&E), Odisha on monthly basis as per schedule.

(ii) During the year 2021-22, the dates fixed by Principal Accountant General (A&E), Odisha for verification/ reconciliation of expenditure for different months were communicated to the Controlling Officers/ Heads of Departments in Finance Department Circular No.16712/F., dated 24.06.2021 and despite repeated requests, some of the Controlling Officers/ HODs did not ensure verification/ reconciliation, and for which concern was expressed by the Accountant General (A&E), Odisha. A list containing the names of the Controlling Officers who have not reconciled the expenditure and receipt for the year 2021-22 is enclosed at the *Annexure-B* which is indicative.

2. The Controlling Officers are required to reconcile their receipts and expenditure with that of the Principal Accountant General (A&E), Odisha as per Rule-25 and Rule-319 (vi) of O.G.F.R. Volume-I. The online reconciliation facility has been made available in the Treasury Portal. In this facility, the expenditure and receipt data compiled in the VLC system of Principal Accountant General (A&E), Odisha is being uploaded into the Treasury Portal through the Principal Accountant General (A&E), Odisha interface in the IFMS. The data pertaining to expenditure and receipts generated from the VLC system is becoming the basis of reconciliation of accounts between the Controlling Officer & Principal Accountant General (A&E), Odisha. **However, it will take some time for the receipt reconciliation module to be fully functional. Till such time, the receipt reconciliation can be carried out through communication of suggestion for change or correction to the O/o Principal Accountant general (A&E), Odisha manually.**

3. **The Controlling Officers' reconciliation functionality in the Treasury Portal is carried out in two separate stages.** *At the first instance, this functionality provides facility for correction of accounts between the Drawing & Disbursing Officer and the Treasury/Sub-Treasuries before the submission of monthly accounts to Principal Accountant General (A&E), Odisha. In the second stage, the receipt and expenditure reports compiled by the Principal Accountant General (A&E), Odisha are made available to the Controlling Officers in the Treasury Portal.*

4. The DDO-wise break up of expenditure/receipt details in the Treasuries are provided to each Controlling Officers against the respective Chart of Accounts both in the consolidated manner and also in details, challan/voucher-wise for identification and settlement of the discrepant items of receipts and expenditure.



5. Further, the Treasury/Sub-Treasury Officers are required to ensure that the DDOs under their jurisdiction should verify and submit the proposal for correction of accounts, if any, in the online reconciliation module prior to finalization of Treasury accounts. For the purpose of the accounting classification of all vouchers passed for payment at the Treasury level will be made available to the DDO in the online reconciliation functionality. If there is any misclassification in booking of the receipt/expenditure at the Treasury level or otherwise, the DDO shall send a proposal for correction of accounts to the Treasury Officer/Sub-Treasury Officer before closure of monthly accounts, i.e. before 3<sup>rd</sup> day of the subsequent month. The proposal received from the DDO will be examined by the Treasury and necessary correction may be made in the accounts. The effective use of this functionality will substantially reduce the possibility of mis-classification at the level of Accountant General (A&E), Odisha as they are importing data from IFMS and the burden of monthly accounting reconciliation for the Controlling Officers. The COs may impress upon DDOs under their control to ensure that the head classification booked by the treasuries are correct.

6. After submission of Treasury accounts, the proposal for correction has to be submitted by the DDO to their respective Treasuries who shall forward it to the Principal Accountant General (A&E), Odisha for acceptance. On receipt of approval from the Principal Accountant General (A&E), Odisha, Treasury Accounts will be revised by the Treasury Officer. Treasury will not accept any proposal of DDO relating to budgeted heads after sub mission of accounts to AG.

Secondly, if any correction of account is made through the process of reconciliation between the Controlling Officer and the Principal Accountant General (A&E), Odisha, the same will also be reflected in the Treasury Accounts and shall be communicated to the DDO. The DDO/Controlling Officer shall verify the same from the reports available and update their records accordingly.

7. The Controlling Officers are required to cause verification of the month-wise payment & receipt details in the Controlling Officers reconciliation functionality of Treasury Portal and indicate the discrepant items and suggests corrections/ transfer entry online to the Principal Accountant General (A&E), Odisha, or their acceptance of the accounts as compiled in the VLC system. In case of any discrepancy, the Controlling Officers are required to mention the details and suggest the appropriate Chart of Account in which the expenditure/receipt should be booked. In case where the Controlling Officer has no knowledge as to where the receipt or expenditure would be booked, it should mark the reported figure as not related to them and may also record his/her specific observation, in the remark field.

8. On receipt of the online request from the Controlling Officer, the Principal Accountant General (A&E), Odisha shall examine each such suggestion for rectification/transfer entry and carry out the adjustment on the basis of vouchers /challan and also the data available at their end. If the suggestion is accepted, then the Principal Accountant General (A&E), Odisha will instruct the Treasuries to rectify the accounts wherever required within a defined time frame which is to be given effect to through the Treasury Portal. On acceptance of the request of the Controlling Officer by the Principal Accountant General (A&E), Odisha, the Treasury accounts should be revised in the Treasury Portal. The Treasury Officers are required to submit revised account as per the prescribed procedure. The Principal Accountant General (A&E), Odisha will download the revised electronic accounts into the VLC after submission of system generated revised Treasury Accounts by the Treasury Officer.

9. Where the Principal Accountant General (A&E), Odisha does not agree to the suggestion of the Controlling Officer the request may be rejected with reasons or suggestion. The Controlling Officer in such a case can either accept the suggestion of Principal Accountant General (A&E), Odisha leading to confirmation of provisional account or may send back to Principal Accountant General (A&E), Odisha with a request to reconsider its decision. It may also suggest a fresh Chart of Account along with the request for reconsideration. Subsequently, the Principal Accountant General (A&E), Odisha will indicate the appropriate head of account for classifying the receipt and expenditure and intimate the Controlling Officers in writing the reasons for non-acceptance.

10. The reconciliation can be taken up by the officials of the Controlling Officers by using their own User ID & Password subsequently for the remaining part of the financial year as per the programme schedule. **In case of failure on the part of the officials of the Controlling Officer to reconcile the expenditure in time, a system generated mail will be provided to the Administrative Department, Finance Department & Principal Accountant General (A&E), Odisha.**

11. The reconciliation of the receipt can be made by the Controlling Officer after downloading the report on receipts from the Treasury portal. The suggestion for correction can be made manually in the usual process till the software development in respect of such reconciliation is complete. The time schedule prescribed for reconciliation of expenditure is also to be followed in case of receipts.

\*\*\*





**Annexure-B**

Sl No.	Designation	Months for which Expenditure not reconciled
1.	Principal Secretary to Government, Agriculture & Farmers Empowerment Department, Odisha	March 2022
2.	Director of Agriculture and Food Production Odisha	March 2022
3.	Director of Horticulture Odisha	March 2022
4.	Auditor General of Co-operative Societies Odisha	March 2022
5.	Director Secondary Education Odisha	March 2022
6.	Presiding Officer State Education Tribunal Odisha	March 2022
7.	Secretary to Government, Excise Department	March 2022
8.	Principal Chief Conservator of Forest Odisha	March 2022
9.	Secretary to Government, General Administration Department Odisha	March 2022
10.	Secretary to Lokayukta, Odisha	March 2022
11.	Director General and Inspector General of Police Odisha	March 2022
12.	Member Secretary State Legal Services Authority Odisha	March 2022
13.	Presiding Officer Industrial Tribunal Rourkela	January 2022
14.	Principal Secretary Micro Small & Medium Enterprises Department Odisha	March 2022
15.	Commissioner cum Secretary to Govt. OLL & Culture Department, Odisha	November 2021
16.	Commissioner-cum-Secretary to Govt Parliamentary Affairs Department, Odisha	March 2022
17.	Director Regional Institute of Planning Applied Economics and Statistics Odisha	March 2022
18.	Commissioner-cum-Secretary to Govt Public Grievances and Pension Administration Deptt Odisha	March 2022
19.	Chief Engineer Rural Works Odisha	March 2022

20.	Chief Engineer Rural Works-II Odisha	March 2022
21.	Inspector General of Registration Odisha	March 2022
22.	Director of Consolidation, Board of Revenue Odisha	March 2022
23.	Commissioner-cum-Secretary Social Security and Empowerment of Persons with Disabilities Deptt Odisha	June 2021
24.	Director of Handicrafts and Cottage Industries Odisha	February 2022
25.	Commissioner-cum-Secretary to Government, Water Resource Department, Odisha	March 2022
26.	Chief Engineer and Basin Manager BSBB(Baitarani Subarnrekha Budhabalanga Basin)	March 2022
27.	Chief Engineer Project Planning and Formulation	May 2022
28.	Chief Engineer Drainage Odisha	March 2022
29.	Chief Engineer-cum-Project Director Brahmani Left Basin	March 2022
30.	Chief Construction Engineer, Deo Irrigation Project	March 2022
31.	Engineer-in-Chief Civil(R&B) Odisha	March 2022
32.	Commissioner of Commercial Tax Odisha	March 2022
33.	Director Soil Conservation Odisha	February 2022 to March 2022
34.	Director of Ports and Inland Water Transport	July 2021
35.	Commissioner-cum-Secretary to Government Higher Education Department Odisha	January 2022 to March 2022
36.	President State Selection Board Odisha	November 2021 to March 2022
37.	Principal Secretary to Government, Finance Department Odisha	February 2022 to March 2022
38.	Director, Madhusudan Das Regional Academy of Financial Management	November 2021, December 2021, February 2022 & March 2022
39.	Director Local Fund Audit Odisha	March 2022
40.	Additional Principal Chief Conservator of Forest(Kenduleaf), Odisha	April 2021, May 2021, July 2021 & March 2022



41.	Additional Principal Chief Conservator of Forest (Wild Life) and Chief Warden Odisha	June 2021 & February 2022 to March 2022
42.	Director, Vigilance-cum-Ex-Officio Principal Secretary to Govt, G A (Vigilance) Department, Odisha	February 2022 to March 2022
43.	Joint Officer General Administration Department, Odisha	June 2021, August 2021 & December 2021 to March 2022
44.	Director Orissa Judicial Academy	January 2022 to March 2022
45.	Chief Engineer Public Health Odisha	January 2022 to March 2022
46.	Revenue Divisional Commissioner Southern Division	November 2021 to March 2022
47.	Revenue Divisional Commissioner Northern Division	January 2022 to March 2022
48.	Director Factories and Boilers Odisha	February 2022 to March 2022
49.	Secretary to Government, Orissa Legislative Assembly Deptt Odisha	February 2022 to March 2022
50.	Principal Secretary to Government, Revenue and Disaster Management Department, Odisha	October 2021 & March 2022
51.	Director of Aviation, Directorate of Aviation, Government of Odisha	April 2021 & August 2021
52.	Director Ground Water Survey and Investigation Odisha	March 2022
53.	Chief Construction Engineer Anandpur Barrage Project	January 2022 & March 2022
54.	Chief Construction Engineer, Indrabati Project	February 2022 & March 2022
55.	Chief Construction Engineer, Kanpur Irrigation Project	December 2021 to March 2022
56.	EIC-cum-Secretary to Government Works Department Odisha	April 2021 & March 2022
57.	Secretary to Government Rural Development Department Odisha	February 2022 to March 2022



Sl No.	Designation	Months for which receipt not reconciled
1.	Director Elementary Education Odisha	Whole Year
2.	Director Secondary Education Odisha	January 2022 to March 2022
3.	Director Higher Education Odisha	Whole Year
4.	Secretary Board of Revenue Odisha	Whole Year
5.	Secretary to Government Law Department Odisha	Whole Year
6.	Principal Secretary to Government Finance Department Odisha	March
7.	Director of Industries Odisha	April 2021 to June 2021, November 2021, January 2022 & March 2022
8.	Commissioner-cum-Secretary to Government Information and Public Relations Department Odisha	November 2021 to March 2022
9.	Commissioner-cum-Secretary to Government Women and Child Development Department Odisha	Whole Year
10.	Secretary to Government General Administration Department Odisha	Whole Year
11.	Commissioner-cum-Secretary to Government Housing and Urban Development Department Odisha	July 2021 to September 2021 & January 2022 to March 2022
12.	Secretary to Government Food Supplies and Consumer Welfare Department	Whole Year
13.	Secretary to Government Forest and Environment Department Odisha	Whole Year
14.	Director General and Inspector General of Police Odisha	January 2022 & March 2022
15.	Director of Animal Husbandry and Veterinary Services Odisha	Whole Year
16.	Addl DG of Police-cum-IG of Prisons and DCS Odisha	Whole Year
17.	Commissioner-cum-Secretary to Government Transport Department Odisha	Whole Year
18.	Director Printing Stationary and Publication Odisha	Jan-22
19.	Chief Engineer National Highways Odisha	Whole Year
20.	Chief Engineer Public Health Odisha	Whole Year
21.	Engineer-in-Chief Rural Water Supply and Sanitation Odisha	Whole Year
22.	Engineer-in-Chief Water Resources Odisha	Whole Year
23.	Commissioner Land Records and Settlement Board of Revenue Odisha	Whole Year
24.	Labour Commissioner Odisha	December 2021 to March 2022

25.	Director Factories and Boilers Odisha	November 2021 to March 2022
26.	Director of Technical Education and Training Odisha	June 2021 to March 2022
27.	Director Civil Aviation (GA Department) Odisha	Whole Year
28.	Commandant General(Home Guards) Odisha	Whole Year
29.	Director General Fire Service Odisha	June 2021, July 2021, December 2021 & March 2022
30.	Director Environment Odisha	Whole Year
31.	Director of Ports and Inland Water Transport	Whole Year
32.	Registrar(Administration) Odisha High Court	Whole Year
33.	DG(Training Co-ordination) Gopabandhu Academy of Administration	January, february, March
34.	Director of Handicrafts and Cottage Industries Odisha	June 2021, February 2022 & March 2022
35.	The Chief Construction Engineer Upper Kolab Irrigation Project	Whole Year
36.	Inspector General of Registration Odisha Board of Revenue	Whole Year
37.	Director of Health Services Odisha	Whole Year
38.	Commissioner of Commercial Tax Odisha	January 2022 to March 2022
39.	Auditor General of Co-operative Societies Odisha	Whole Year
40.	Chief Construction Engineer (C.C.E) Anandpur Barrage Project	Whole Year
41.	Commissioner of Land Reforms Board of Revenue Odisha	January 2022 to March 2022
42.	Director of Agriculture and Food Production Odisha	December, March
43.	Director of Economics and Statistics Odisha	January 2022 & March 2022
44.	Director Export Promotion and Marketing Odisha	Whole Year
45.	Director of Fisheries Odisha	Whole Year
46.	Principal Chief Conservator of Forest Odisha	Whole Year
47.	Excise Commissioner Odisha Board of Revenue	Whole Year
48.	Director ESI Scheme Odisha	Whole Year
49.	Director AYUSH Odisha	Whole Year
50.	Drugs Controller Odisha	November 2021 To March 2022
51.	Director Family Welfare Odisha	Whole Year
52.	Director Medical Education and Training (DMET) Odisha	Whole Year
53.	Director of Treasuries and Inspection Odisha	Whole Year
54.	Director Mining Odisha	Mar-22
55.	Additional Principal Chief Conservator of Forest(Wild Life) and Chief Warden Odisha	Whole Year
56.	Special Secretary Odisha Public Service Commission	Whole Year



57.	Director-cum-Additional Secretary to Government Tourism Department Odisha	Whole Year
58.	Director Small Savings (Finance Department) Odisha	Whole Year
59.	Rent Officer General Administration Department Odisha	Whole Year
60.	Director of Textile and Handlooms Odisha	Whole Year
61.	Secretary to Government Water Resources Department Odisha	Whole Year
62.	Commissioner-cum-Secretary to Government Co-operation Department Odisha	November 2021 to March 2022
63.	Commissioner-cum-Secretary to Government Industries Department Odisha	Whole Year
64.	Chief Engineer and Basin Manager Rushikulya Vansadhara Nagabali(RVN)	Whole Year
65.	Chief Construction Engineer Potteru Irrigation Project	Whole Year
66.	Engineer-in-Chief Electricity-cum-Principal Chief Electrical Inspector Odisha	Mar-22
67.	Principal Secretary to Government Home Department Odisha	Whole Year
68.	Secretary to Government Revenue and Disaster Management Department Odisha	Whole Year
69.	Commissioner-cum-Secretary to Government School and Mass Education Department Odisha	Whole Year
70.	Commissioner-cum-Secretary to Government Sports and Youth Services Department Odisha	Whole Year
71.	Secretary to Government Works Department Odisha	Whole Year
72.	Commissioner-cum-Secretary to Government Steel and Mines Department Odisha	Whole Year
73.	Secretary to Government Science and Technology Department Odisha	Whole Year
74.	Secretary to Government Energy Department Odisha	Whole Year
75.	Chairman Odisha Subordinate Staff Selection Commission	Whole Year
76.	Director, OLL & Culture Odisha	Whole Year
77.	Chief Engineer & Basin Manager, Mahanadi, Brahmani & Baitarani System	Whole Year

23  
25/8

Li T. K. Pattanaik,  
Sub-Nodal Officer,  
FID.