

CHECKLIST FOR DDOs FOR RECONCILIATION CASES

1. Head of the Department shall be responsible for the monthly reconciliation of the figures given in the accounts maintained by him with those appearing in the books of the Accountant General.
2. The figures of receipt and expenditure of department must be reconciled with the figure booked by AG office every month.
3. If there is any discrepancy, the action to rectify the error may be taken up with the Accountant General for reconciliation by the HOD.
4. Reconciliation of payment and receipts is carried out by the controlling officers of the State Government as per instruction contained in Himachal Pradesh Financial Rules, 2009.
5. No expenditure should be booked without budget, if there is any case, the same must be regularized through Supplementary Demand for Grant.
6. It may be ensured that no expenditure be incurred over and above the sanctioned Budget for the year, if there is any case, the same must be regularized through Supplementary Demand for Grant/Re-appropriation.