

**MOST IMPORTANT
FIXED DATE**

No.G.28015/1/2011-FBT
**GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT
(Budget Branch)**

Dated Aizawl, the 28th October, 2021

To

- 1) All Heads of Administrative Departments
- 2) All Heads of Departments/All Budget Controlling Officers

Sub: Annual Accounts for 2021-22 of the Government of Mizoram – conduct of Half Yearly Reconciliation of Figures (Receipt & Expenditure) thereof.

Sir,

With reference to the subject captioned above, I am directed to inform you that Half Yearly Reconciliation of Figures (Receipt & Expenditure) for the year 2021-22 in respect of the Govt. of Mizoram will commence **from 01.11.2021 and end on 12.11.2021.**

In this connection, the Budget Controlling Officers are required to depute **only one** responsible officer to carry out the reconciliation at the PAG office by complying with the instruction given on ANNEXURE-B attached herewith.

Further, it is also instructed to bring supporting documents/TV No./Challan No. etc. duly countersigned by concerned Treasury Officers against discrepancies that require correction or necessitating changing of figures booked by the PAG office

Yours faithfully,


(LALTHANSANGA)

Secretary to the Govt. of Mizoram
Finance Department

Memo No.G.28015/1/2011-FBT

Dated Aizawl, the 28th October, 2021

Copy to:

- 1) The Deputy A.G, office of Principal Accountant General, Mizoram.
- 2) The Under Secretary, Finance (EA & FMU) for information and necessary action.
- 3) Guard File.


Secretary to the Govt. of Mizoram
Finance Department

ANNEXURE – 'B'

(Instructions for Controlling Officers for Reconciliation of Accounts)

1. Figures of all Controlling officers will be sent on their e-mail. If not received, they may collect their figures from the VLC Section of this office by means of a **preformatted pen drive** only, during the period as per Annexure – A. It is also requested that the representatives of the Controlling Officers are required to bring separate detachment orders for the purpose of collecting figures and for reconciliation respectively.
2. Please note that hard copies of broadsheets will not be provided during reconciliation.
3. The staff deputed for reconciliation by the Controlling Officer should bring with them the details of month-wise drawals (i.e. T.V No. and dates and the gross and net amounts against each voucher) in respect of the Major Head proposed for reconciliation. If this is not done, no reconciliation can take place. Our figures will not be changed unless fully and conclusively proved incorrect by the Reconciliation Party on the basis of the month-wise drawal statements brought by them. No arbitrary shifting of expenditure will be allowed between different Heads, Sub-Heads and Detailed heads, Plan and Non-Plan.
4. Please note that the Reconciliation will be done Controlling Officer-wise and not DDO wise. The figures of Receipt/Expenditure in respect of each DDO should be collected and compiled by the Controlling Officer and only then should the party from his office come to this office for reconciliation in respect of the relevant Heads of Account under his control (including those of the DDOs under the Controlling Officer).
In case a particular Major Head is operated by several Controlling Officers, it should be ensured that the Controlling Officer involved come at the same time to this office for reconciliation.
5. Reconciliation will be done on gross drawal and not on net drawal.
6. The reconciliation party should complete the reconciliation work and submit the reconciliation statement, which will then be jointly signed by the concerned Officer of this office and the representatives of the Controlling Officer.
7. If the reconciliation is not carried out by the prescribed dates set in Annexure-'A', then the figures booked by this office will be treated as final for all purposes.
8. No changes will be made after the Reconciliation statement mentioned at 4 above is signed, and no reconciliation party will be entertained after the closure of the given reconciliation period.
9. It is, once again, requested to all Controlling Officers to reconcile their receipt heads along with the expenditure heads.


Senior Accounts Officer/BK, Apprn & TMG