Circular No. 30/2009

Sub:- Accounting of Revenue Receipts under correct head of Account and Reconciliation of Departmental receipt figures – Instruction Issued.
Ref:- PHQ Circular No. 3/05 dated- 10.01.05.

As per the provision in article 9(5) of Kerala Financial Code (Vol.1) every Chief Controlling Officer has to furnish a certificate of Reconciliation of the Departmental Revenue Receipt head to the Government in the Finance Department on the 30th of September and the 31st of March every year. The provision in the Kerala Budget Manual also emphasises the need for timely reconciliation of accounts under Receipt Heads. The Police Headquarters is not in a position to furnish the certificate of Reconciliation to Government due to non receipt of the reconciliation certificate from the unit/subordinate offices. It is the responsibility of the Unit Heads to see that the departmental figures are reconciled with the Treasury figures and the reconciliation certificate is furnished in time. To ensure this, the following instructions are issued for strict compliance.

i) The unit Heads/subordinate controlling officers should forward quarterly reports to the PHQ on the progress of reconciliation work in respect of departmental receipts with a certificate to the effect that the departmental figures have been reconciled with those booked in the Treasury.

ii) A detailed statement of Treasury reconciled receipt figures should be kept ready in the Unit offices together with the expenditure statement and the same should be produced to the PHQ Reconciliation Team on demand when the Team comes to the Accountant General's Office for reconciliation work.
iii) The Subordinate officers/Unit Head should ensure that the revenue receipts of the Department are promptly remitted under the correct head of account as shown in 'Annexure'. Failure to comply with these instructions will be viewed seriously and the unit Heads/Subordinate Controlling Officers will be personally held responsible for the lapses, if any noticed.

iv) The practice of remitting the compounding fee under MV Act into head of account 0055-103-fees, fines & forfeiture is not correct. The same may be remitted under "0041 – Taxes on Vehicles -102 Receipts under State MV Taxation Act-97 compounding fee under section 200 of MV Act 1988 (Central Act, 59 of 1988)" as envisaged in GO (Rt) NO.7341/08 Fin dated 05.09.08 as endorsed in PHQ Endt. No. U1/107098/07 dated 28.10.08.

v) All other receipts of Revenue which do not come under any of the heads mentioned in Annexure should be remitted under "0055 Police – 800 other Receipts 98 – other Items".

Director General of Police.