

**15 -ാം കേരള നിയമസഭ**

**8 -ാം സമ്മേളനം**

**നക്ഷത്ര ചിഹ്നം ഇല്ലാത്ത പോദ്യം നം. 4246**

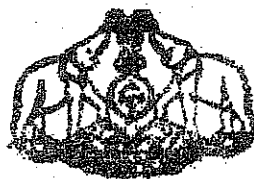
**06-03-2023 - ൽ മറുപടിയ്ക്ക്**

**ധനകാര്യ വിഭാഗം ജീവനക്കാരുടെ ഭരണപരവും ധനപരവുമായ അധികാരങ്ങളും ചുമതലകളും കർത്തവ്യങ്ങളും**

പോദ്യം		ഉത്തരം	
ഡോ. മാതൃ കഴൽനാടൻ		ശ്രീ കെ എൻ ബാലഗോപാൽ (ധനകാര്യ വകുപ്പ് മന്ത്രി)	
(എ)	<p>സംസ്ഥാനത്ത് വിവിധ വകുപ്പുകളിൽ നിയമിതരായിട്ടുള്ള സീനിയർ ഫിനാൻസ് ഓഫീസർമാരുടെയും; ഫിനാൻസ് ഓഫീസർമാരുടെയും; ഫിനാൻഷ്യൽ അസിസ്റ്റന്റുമാരുടെയും; ഡിവിഷണൽ അക്കൗണ്ടന്റുമാരുടെയും ഭരണപരവും ധനപരവുമായ അധികാരങ്ങളും ചുമതലകളും കർത്തവ്യങ്ങളും വിശദമാക്കി എന്തെങ്കിലും സർക്കാർ ഉത്തരവുകളോ സർക്കുലറുകളോ പുറപ്പെടുവിച്ചിട്ടുണ്ടോ എന്ന് വ്യക്തമാക്കാമോ; എങ്കിൽ ആയതിന്റെ പകർപ്പ് ലഭ്യമാക്കാമോ;</p>	(എ)	<p>ധനകാര്യ വകുപ്പിലെ സീനിയർ ഫിനാൻസ് ഓഫീസർ, ഫിനാൻസ് ഓഫീസർ, ഫിനാൻഷ്യൽ അസിസ്റ്റന്റ് എന്നീ തസ്തികകളിൽ ജോലി ചെയ്യുന്ന ഉദ്യോഗസ്ഥരുടെ ഭരണപരവും ധനപരവുമായ അധികാരങ്ങളും ചുമതലകളും കർത്തവ്യങ്ങളും വിശദമാക്കി കൊണ്ട് 06.05.1992 തീയതിയിലെ GO(P)No.388/92/Fin നമ്പർ ഉത്തരവും, 07.12.1994 തീയതിയിലെ 69/94/Fin, 02.08.2005 തീയതിയിലെ 45/Estt.B3/05/Fin എന്നീ സർക്കുലറുകളും പുറപ്പെടുവിച്ചിട്ടുണ്ട്. ഡിവിഷണൽ അക്കൗണ്ടന്റ് ഓഫീസർ തസ്തികയിലെ ഉദ്യോഗസ്ഥരുടെ ഭരണപരവും ധനപരവുമായ അധികാരങ്ങളും ചുമതലകളും കർത്തവ്യങ്ങളും സംബന്ധിച്ച് KPWA Code ഖണ്ഡിക 4.2.4 മുതൽ 4.2.15 വരെയുള്ള ഭാഗങ്ങളിലും, 18.08.2016 തീയതിയിലെ 13748/Estt.B2/2006/Fin നമ്പർ സർക്കുലറിലും വ്യക്തമാക്കുന്നുണ്ട്. മേൽ ഉത്തരവുകളുടെയും സർക്കുലറുകളുടെയും പകർപ്പുകൾ അനുബന്ധമായി ചേർക്കുന്നു.</p>
(ബി)	<p>പ്രസ്തുത ജീവനക്കാരുടെ ഭരണപരവും ധനപരവുമായ അധികാരങ്ങളും ചുമതലകളും കർത്തവ്യങ്ങളും എന്തൊക്കെയാണെന്ന് വിശദമാക്കാമോ?</p>	(ബി)	<p>ബജറ്റ് എസ്റ്റിമേറ്റ്സ് തയ്യാറാക്കൽ, ഫണ്ടുകളുടെ റി അപ്രോപ്രിയേഷൻ, പ്ലാൻ പദ്ധതിയുമായി ബന്ധപ്പെട്ട ചെലവ് കണക്ക് പരിശോധന, ഓഡിറ്റ് പാദകൾ, ഒബ്ജക്ഷനുകൾ, പരിശോധന റിപ്പോർട്ടുകൾ തുടങ്ങിയവ കൈകാര്യം ചെയ്യൽ, ധനപരമായ പ്രാധാന്യമുള്ള ഫയലുകൾ, രജിസ്റ്ററുകൾ മുതലായവ സൂക്ഷ്മമായി പരിശോധിക്കൽ തുടങ്ങിയവയും, കൂടാതെ മേൽ പരാമർശിച്ച ഉത്തരവുകളിലും സർക്കുലറുകളിലും, KPWA കോഡിലും നിഷ്കർഷിച്ചിട്ടുള്ളവയും സീനിയർ ഫിനാൻസ് ഓഫീസർ, ഫിനാൻസ് ഓഫീസർ, ഫിനാൻഷ്യൽ അസിസ്റ്റന്റ്, ഡിവിഷണൽ അക്കൗണ്ടന്റ് ഓഫീസർ തസ്തികകളിലെ</p>

		ഉദ്യോഗസ്ഥരുടെ ചുമതലകളിലും കർത്തവ്യങ്ങളിലും ഉൾപ്പെടുന്നു.
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സെക്ഷൻ ഓഫീസർ



## GOVERNMENT OF KERALA

### Abstract

ESTABLISHMENT—FINANCIAL ASSISTANTS AND FINANCE OFFICERS  
OF VARIOUS DEPARTMENTS—DUTIES AND POWERS OF FINANCIAL  
ASSISTANTS AND FINANCE OFFICERS PRESCRIBING  
OF—ORDERS—ISSUED

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### FINANCE (ESTABLISHMENT-B) DEPARTMENT

G. O. (P) No. 388/92/Fin. Dated, Thiruvananthapuram, 6th May, 1992.

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- Read.*—1. G. O. (P) 7/86/Fin. dated 1-1-1986.  
2. G. O. (P) 901/86/Fin. dated 15-12-1986.

### ORDER

In the Government Orders read above the duties and powers of the Financial Assistants and Finance Officers in the various Departments/Offices have been prescribed. It was brought to the notice of Government that the existing arrangements have to be reviewed to enable the Financial Assistants and Finance Officers to discharge their functions effectively. Government have reviewed the position and accordingly order that Financial Assistants and Finance Officers in the various Departments/Offices will perform the duties and exercise the powers indicated below.

#### I. Duties

1. The Financial Assistants/Finance Officer shall be responsible for preparation of budget estimates, sending proposals for supplementary demands for grants, resumption and re-appropriation of funds and such other allied matters.

2. They shall be assigned the work relating to:

(1) Distribution, resumption and re-allotment of funds with the approval of the Heads of Departments/Offices.

(2) Reconciliation of departmental accounts with the figures booked in the Accountant General's Office.

(3) Control over departmental revenue and expenditure which includes:--

(i) Watching the progress of departmental revenue and expenditure and issuing instructions to the subordinate officers to keep the expenditure within allotments when any likelihood of excess is anticipated.

(ii) reporting to Heads of Department deviations from rules relating to expenditure noticed on the part of the subordinate officers.

(iii) initiating and dealing with proposals relating to re-appropriations, re-allotments, supplementary grants and surrender of savings; and

(iv) scrutinising expenditure statement relating to Plan Schemes.

(4) Scrutiny of proposals involving enhancement, refund and abandonment of revenue and write off, remission of dues, liabilities etc.

(5) Deal with inspection reports, audit paras and objections.

(6) Conduct annual inspection of offices with the prior approval of the Head of Department/Office and submission of notes of such inspection for the persual and orders of the Heads of Office/Department.

(7) Issue of Instructions to departmental officers regarding:

(i) maintenance of accounts and observance of account rules; and

(ii) correct accounting of stores and observance of store rules.

(8) To arrange the proper maintenance of accounts and connected registers on the loans sanctioned or disbursed except routine loans to Government servants and to watch the prompt recovery of such loans.

3. All files involving financial aspects will be marked to the financial Assistants/Finance Officers for their opinion/advice either by Head of Departments/Offices or by any mid-level officer who deals with the cases.



4. The Heads of Departments/Offices will normally be guided by the opinion/advice of the Financial Assistants/Finance Officers in matters involving financial commitment and in cases where the advice of Financial Assistant/Finance Officers is not accepted specific reasons justifying such a step will be recorded in the files.

5. The Financial Assistants/Finance Officers will also scrutinise files on,

(1) Verification of claims for pension and other retirement benefits;

(2) Fixation of pay and allied benefits sanctioned on the basis of Pay Revision Orders;

(3) Proposals involving relaxation of economy orders;

(4) Grants/Loans sanctioned by the Department and will conduct test audit the accounts of the institutions in receipt of grant-in-aid or loans from Government and furnish utilisation certificate.

6. The Heads of Departments/Offices will obtain the remarks/views of the Financial Assistants/Finance Officers on the following subjects before decisions are taken thereon:—

(1) Formulation of new schemes and projects;

(2) Proposal and allocation of funds for schemes;

(3) Creation and upgradation of posts;

(4) Public Accounts Committee/Estimate Committee and Subject Committee;

(5) Purchase of tools and plant, machinery and equipments and other stock and stores except petty items;

(6) Repair and maintenance of buildings, vehicles, machinery other assets;

(7) Estimates and investigation sanction of schemes/works;

(8) Administrative and technical sanction of schemes/works;

(9) Acceptance/Recommendation of tender/quotations of purchases/works;

(10) Waiving of tender Calls;

(11) Acceptance of tender deviation and sanction of extra items;

(12) Sanction of cesast and revised estimates;

(13) Execution of agreements and powers of attorneys;

(14) Acceptance and release of securities and release of retention money,

(15) Risk and cost termination of the contracts and imposing of fines on contractors;

(16) Registration, renewal and black listing of contractors;

- (17) Vigilance and other Court cases involving financial aspects including arbitration cases;
- (18) Settlement of Centrally Sponsored Scheme claims and adjustment of inter departmental/State accounts, and
- (19) Sanction of survey reports and sale by auction.

7. The Financial Assistants/Finance Officers in the Departments/Offices will function under the direct control of the Heads of Department/Offices only.

## II. Powers

1. To correspond with subordinate controlling officers on budget, accounts and other financial matters.
2. To send communications to the Accountant General information relating to finance and accounts. To send communications to Government, furnishing informations of a routine nature relating to finance and accounts. To sign fair copies of communications relating to finance and accounts to Government drafts of which have been approved by the Head of Offices.
3. To approve the drafts on budget, accounts and other financial matters where the Heads of Departments/Offices have passed orders to send communications to the Accountant General and Government.
4. To sanction casual leave and recommend other kinds of leave to the staff working in the Finance Sections under their control.
5. To conduct surprise inspection of cash and accounts and store of the offices in which they are working and the subordinate offices and if there is any serious irregularity noted then copies of the report may be forwarded to the Finance Inspection Wing with the approval of the Heads of Departments/Offices.
6. To call for explanation from the staff working under them for insubordination and dereliction of duty and propose suitable disciplinary action against them to the Heads of Departments/Offices.
7. To take up direct with Government in the Finance Department, if necessary, any serious irregularity noted in the financial administration of the Departments/Offices and subordinate offices and in the application of rules and orders issued by Government from time to time, under intimation to the Heads of Departments/Offices and the Administrative Departments.
8. The staff under the control of Financial Assistant/Finance Officer will be transferred and postings made instead only after obtaining their views.

### III. Responsibilities

Financial Assistants/Finance Officers are responsible/accountable to the Heads of Departments/Offices.

### IV. Control of Heads of Departments over Financial Assistants/Finance Officers

The Heads of Departments/Offices shall have control over Financial Assistants/Finance Officers and they will be the reporting officers with reference to Confidential Reports of Financial Assistants/Finance Officers.

2. The Heads of Departments/Heads of Offices concerned will ensure that the Financial Assistants/Finance Officers working in their Departments perform their duties and exercise the powers contained in this order.

By order of the Governor,

M. MOHAN KUMAR,

*Commissioner & Secretary (Finance).*

To

The Accountant General (A&E)/(Audit), Kerala, Thiruvananthapuram.

The Accountant General (A&E)/(Audit), Kerala, Thrissur.

All Heads of Departments and Offices.

All Departments of the Secretariat.

All Finance Officers and Financial Assistants.

All Managing Directors of Quasi Government Institutions and Autonomous bodies.

The President Kerala Financial Assistants Association, Thiruvananthapuram.

The Stock File/OC.





GOVERNMENT OF KERALA  
Finance (Establishment B) Department

CIRCULAR

No. 69/94/Fin.

Dated, Thiruvananthapuram, 7th December, 1994.

*Sub:—Duties and Powers of Financial Assistants/Finance Officers  
Instructions—Reiterated.*

*Ref:—1. G. O. (P) No. 388/92/Fin. dated 6-5-1992.*

As per the Government Order cited, Government have prescribed the duties and powers of Financial Assistants/Finance Officers in the various Departments to enable them to discharge their functions purposefully and effectively. In the third paragraph of the Government Order it is specifically stated that all files involving financial aspects should be marked to the Financial Assistants/Finance Officers for their opinion at the appropriate stage and should have the benefit of their scrutiny.

2. It has however been brought to the notice of Government that in certain Departments, the Financial Assistants/Finance Officers are not given the necessary facilities to discharge their duties properly. It is reported that in certain departments files having financial implications are not shown to them by the other departmental officers. Nor are they associated with the formulation and implementation of plan schemes in these Departments. Proposals having huge financial implications are sometime disposed of by the other departmental officers without consulting the Finance Wing.

3. It has been specifically brought to the notice of Government that in certain Departments, the Departmental Officers are not routing files through the Financial Assistants/Finance Officers in respect of the following items.

GCPT. 4/1380/2003/DTP.



- (i) Formulation of new schemes and projects.
- (ii) Allocation of funds for various schemes.
- (iii) Investigation sanction for schemes/works.
- (iv) Administrative sanction of new schemes.
- (v) Acceptance of quotations or tender for works or supplies.
- (vi) Waiving of tender formalities in special cases.

4. It may be seen that if the files relating to the above mentioned items are not scrutinised by the Financial Assistants/Finance Officers, the very purpose of appointing them in the Departments will be totally defeated.

5. It is hereby reiterated that all the Heads of Departments should ensure that the Financial Assistants/Finance Officers working in their Departments are enabled to perform their duties and exercise their powers effectively. If any failure in this regard comes to the notice of Government, it will be viewed most seriously and will invite stringent action against the Heads of Departments and other departmental officers who are responsible for the lapse.

By order of the Governor,

R. RAMACHANDRAN NAIR,  
Chief Secretary.

To

- The Accountant General (A&E/Audit), Kerala, Thiruvananthapuram/Thrissur.
- All Heads of Departments and Offices.
- All Departments (All Sections) of the Secretariat.
- All Finance Officers and Financial Assistants.
- The Stock file/Office copy.





GOVERNMENT OF KERALA

Finance (Establishment-B) Department

CIRCULAR

No. 45/Estt. B3/05/Fin.

*Dated, Thiruvananthapuram, 2nd August, 2005.*

*Sub:—Estt.—Financial Assistants/Finance Officers of various Departments—Duties and responsibilities—Compliance of—Instructions issued.*

*Ref:—1. G O. (P) No. 388/92/Fin. dated 6-5-1992.*

*2. Circular No. 91/2003/Fin. dated 1-12-2003.*

*3. Lr. No. FB (A) 1-14417/2005/K. Dis. (1) dated 27-4-2005 from the Deputy Commissioner of Land Revenue, Thiruvananthapuram.*

The Deputy Commissioner of Land Revenue, Thiruvananthapuram in his report to the Accountant General (A&E), Kerala, Thiruvananthapuram explaining the reasons for variation between the Budget Provision and the Actual Expenditure under the Head of Account 2053-00-093-99 DCS and Magistrates (NP) and 2053-00-094-99—Taluk Officers (NP) in Demand No. II controlled by the Commissioner of Land Revenue, Thiruvananthapuram has stated that effective financial management can be had through the vigilant outlook and control over the Actual Expenditure incurred under a particular Head of Account for every month, for which strict instructions were issued to the District Collectors and Finance Officers in the beginning of the financial year and so also every month. However, inspite of the repeated reminders the District Collectors and Finance Officers were not ready to forward the monthly expenditure Statement and the reconciled Actual Expenditure, due to their liberal attitude which has resulted in the variation between the actual expenditure and Budget Provision. He has therefore requested to issue necessary directions to the Finance Officers in this regard.

GCPT. 4/3605/2005/DTP.



2. The duties and responsibility of Financial Assistants and Finance Officers of the Various Departments are envisaged in G. O. (P) No. 388/92/Fin. dated 6-5-1992. As per the above order the Financial Assistants and Finance Officers shall be responsible for preparation of Budget Estimates, sending proposals for Supplementary Demands for Grants, resumption and re-appropriation of funds and allied matters. The Financial Assistants and Finance Officers are also responsible for the reconciliation of Departmental accounts with the figures booked in the Accountant General's Office and also are assigned the works relating to Distribution, resumption, re-allotment of funds and control over departmental revenue and expenditure.

In the circumstances considering the gravity of the situation pointed out by the Deputy Commissioner of Land Revenue, Thiruvananthapuram, Government hereby reiterate that all Financial Assistants and Finance Officers are to discharge their duties and responsibilities effectively as per the Government Order 1st cited, especially with regard to reconciliation of accounts and furnishing of monthly expenditure statement to the Head of Departments. Any laxity in this regard will be viewed seriously.

B. SASIDHARAN,  
*Joint Secretary (Finance).*

To

The Accountant General (A&E)/(Audit), Kerala, Thiruvananthapuram/  
Thrissur.

All Financial Assistants/Finance Officers.

The Stock File/Office Copy.



## CHAPTER-4

## RELATIONS WITH ACCOUNTANT GENERAL

## 4.1. GENERAL

4.1.1. The Divisional Officer, as the primary disbursing officer of the division, is responsible not only for the financial regularity of the transactions of the whole division but also for the maintenance of the accounts of the transactions correctly and in accordance with the rules in force. He is further required to submit his accounts to the Accountant General for audit and for incorporation in the general accounts. See also paragraph 26 of the Kerala Public Works Department Code.

*Note.*—The accounts returns which have ordinarily to be submitted for audit and compilation are enumerated in Chapter 22, but the Accountant General is authorised to call for such additional accounts, registers, documents and subsidiary papers having relation thereto, as he may require for the elucidation thereof.

4.1.2. The Divisional Officer is responsible that the accounts of his division are not allowed to fall into arrears; but if arrears or confusion arise which in his opinion cannot be cleared without the assistance of the Accountant General he should at once apply for such assistance explaining the circumstances which led to such a state of affairs and why it cannot be attended to by the normal staff of the division.

## 4.2. DIVISIONAL ACCOUNTANT

4.2.1. To assist Divisional Officers in the discharge of their responsibilities referred to in paragraph 4.1.1. Government will post a Divisional Accountant to each Divisional Office.

4.2.2. Rules for appointment to the cadre of Divisional Accountants are given in Appendix 2.

4.2.3. No person who is not eligible to be appointed to the cadre of Divisional Accountants may be posted to a division. In any individual case where a qualified Divisional Accountant is not available an exception may be permitted, as a purely temporary arrangement, by Government.



4.2.4. The functions of the Divisional Accountant are three fold:—

(i) as accountant, i.e., as the compiler of the accounts of the division in accordance with the prescribed rules and from the data furnished to him;

(ii) as internal checker i.e., as the representative of Government charged with the responsibility of applying certain preliminary checks to the initial accounts, vouchers, etc.

(See Chapter 22); and

(iii) as financial assistant i.e., as the general assistant and adviser to the Divisional Officer in all matters relating to the accounts and budget estimates, or to the operation of financial rules generally.

4.2.5. In the discharge of these duties he is expected to keep himself fully conversant with all sanctions and orders, passing through the office and with other proceedings of the Divisional Officer and his subordinates which may affect the estimate or accounts of actual or anticipated receipts and charges. He should advise the Divisional Officer on the financial effect of all proposals for expenditure and keep a watch, as far as possible, over all the liabilities against the grants of the division as they are incurred.

4.2.6. The Divisional Officer should see that he is given the fullest opportunity of becoming conversant with these sanctions, orders and proceedings. To enable him to discharge his duties efficiently the Divisional Accountant is treated as the senior member of the office establishment of the division, though his position is analogous to that of a Sub-divisional Officer.

4.2.7. The Divisional Accountant is expected to see that the rules and orders in force are observed in respect of all the transactions of the division which come within his sphere of duties. If he considers that any transaction or order affecting receipts or expenditure is such as would be challenged by the Accountant General, it is his duty to bring this fact to the notice of the Divisional Officer with a statement of his reasons, and to obtain the orders of that officer. It will then be his duty to comply with the orders of the Divisional Officer; but if he has been over-ruled and is not satisfied with the decision, he should at the same time make a brief note of the case in the Register of Divisional Accountant's Objections, K.P.W. Form 57 and lay the Register before the Divisional Officer, so that the latter may have an opportunity either of accepting the Divisional Accountant's advice on reconsideration and ordering action accordingly, or of recording his reasons for disregarding that advice. In the month of April each year an extract from this register should be submitted



to the Finance Department of Government for review and orders and an objection entered in this register should not be considered as finally disposed of until the orders of the Finance Department are received and entered in the last column of the register.

4.2.8. The Divisional Accountant should see that satisfactory, and efficient arrangements are made for checking computed tenders;

4.2.9. He should conduct personally a test check of the computed and checked tenders sufficient to satisfy himself reasonably that the checking work has been properly done; and

4.2.10. He should see that the comparative statement correctly incorporates the totals as checked on the individual tenders.

4.2.11. The Divisional Accountant should bring to the Divisional Officer's notice all instances in which subordinate officers exceed the financial limitations on their powers placed by the Divisional Officer or higher authority.

*Note.*—(i) If the Divisional Officer is allowed a lump sum appropriation for expenditure on a group of works and he has made out of it appropriations for individual works, expenditure should be watched against individual appropriations and excesses brought to the Divisional Officer's notice. But if a lump sum appropriation is made for a group of works or items of expenditure of a division the total expenditure thereon will be audited against the lump sum placed at the disposal of the Divisional Officer for the purpose.

*Note.*—(ii) The check against any specific reappropriation which the Divisional Officer may make out of any lump sum placed at his disposal is conducted by the Divisional Accountant on his behalf.

4.2.12. He may further be required by the Divisional Officer to undertake on his behalf, such other scrutiny of the accounts of the receipts and disbursement of subordinate officers, falling within the Divisional Officer's own powers of sanction, as the latter may consider necessary.

4.2.13. The Divisional Accountant is further required to inspect at least once a year under the orders of and at the same time as the Divisional Officer, the accounts records of Sub Divisional Officers and to check a percentage of the initial accounts. The defects noticed should be reported to the Divisional Officer for orders, but the Divisional Accountant will be responsible, as far as possible, for explaining personally the defects of procedure and for imparting necessary instructions thereon to the Sub-divisional Officers and their staff.



*Note.*—(i) The results of these inspections should be placed on record for the inspection of the Accountant General, but serious financial irregularities should be reported at once for the information of that officer, even though set right under the orders of competent authority. All defalcations or losses of public money, stores or other property should be reported immediately to the Accountant General and other authorities concerned.

*Note.*—(ii) The accounts of interest bearing securities maintained by Sub-divisional Officers should be examined to see that the rules relating to them are observed and that the register in K.P.W. Form 81 is correctly maintained and with this object a few transactions of the register should be compared with the entries in the cash book or other accounts and *vice versa*. The securities certified in the last annual account of interest-bearing securities, K.P.W. Form 82 as being on hand should be verified by inspection as far as possible, and it should be seen, in respect of such of them as are not produced for inspection, that there are in existence either the original acknowledgements of the depositors bearing dates subsequent to the dates of the last account, or the acknowledgements of the authorised custodians as the case may be.

4.2.14. Two sets of questions for the guidance of the Divisional Accountants in carrying out inspections are contained in Appendix 7. Part I of the questions contains the subjects which should necessarily be examined by the Accountants. Part II refers to matters about which the Accountants, should obtain, before commencing their inspections, the specific orders of the Divisional Officer in writing as to whether they should examine them or whether the Divisional Officer would take them up. The Accountants will then take up those subjects in Part II which the Divisional Officer has ordered them to do so. The remaining points therein should be examined by the Divisional Officer himself.

4.2.15. The Divisional Officer has a right to seek the advice of the Accountant General in all matters connected with the accounts of his division or the application of financial rules and orders concerning which there may be any doubt. It will usually be desirable, however that he shall first obtain the advice of the Divisional Accountant who is specially trained for this duty, and this should be done in writing in all cases of importance.





GOVERNMENT OF KERALA  
Finance (Establishment-B) Department  
CIRCULAR

No. 13748/Estt.B2/2006/Fin.

*Dated, Thiruvananthapuram, 18th August, 2016.*

*Sub:—Establishment—Divisional Accountants of Kerala General Service—Routing of files—Instructions issued.*

*Ref:—1. Circular No. 20/Estt.B2/2006/Fin., dated 15-5-2006.  
2. Circular No. 26/2006/Fin., dated 20-3-2009.*

As per the circulars cited, Divisional Officers are directed to ensure that all the files having financial implications are scrutinised by the Divisional Accountant and the Divisional Accountant shall send the files to the Divisional Officer. It has now come to the notice of Government that the instructions contained in the circulars are not being followed by some Divisional Officers.

Under the circumstances, all the Divisional Officers are hereby directed to ensure that the Divisional Accountant have been afforded opportunity to scrutinize all the files, papers, registers, connected technical files etc., having financial implications. It shall be the duty of Divisional Officers to ensure that Divisional Accountants have scrutinised the file before it is received by him. The duties and responsibilities of Divisional Accountant are well defined in para 4.2.4 to para 4.2.15 of KPWA code. The Divisional Accountant should be given opportunity to perform his defined duties without fear or favour in order to protect the interest of Government.

GCPT. 4/3201/2016/S-10.



All the Divisional Officers/Divisional Accountants are directed to comply the above instructions scrupulously. Any laxity in the matter will be viewed seriously.

SANU, M. B.,  
Joint Secretary (Finance).

To

The Executive Engineers concerned.

The Divisional Accountants concerned.

Copy to:

The Secretary, Public Works Department/Water Resources  
Department/Harbour Engineering Department/Local Self  
Government.

The Chief Engineer, Public Works Department/Water Resources  
Department/Harbour Engineering Department/Local Self  
Government.

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