



File No: 04/MLC-II/Recon/2020-21/13

कार्यालय वरिष्ठ उप-महालेखाकार (ले० एवं ह०) सिक्किम
लेखापरीक्षा भवन, देवराली, गान्तोक - 737 102

OFFICE OF THE SR. DY. ACCOUNTANT GENERAL (A&E) SIKKIM
Lekhpariksha Bhawan, Deorali, Tadong, Gangtok - 737 102

07 JUN 2021

To,

All Heads of Department
Government of Sikkim
Gangtok

Sub: Reconciliation of Receipt and Expenditure figures for the 4th quarter (January 2021 to March 2021)

Sir/Madam,

The compilation of monthly accounts for the period **January 2021 to March (P) 2021** (fourth quarter) has already been completed in this office. In pursuance of the standing instructions, all the Chief Controlling Officers (CCOs) are required to reconcile their receipts and expenditure figures with that of booked by our office to ensure correctness of accounts.

2. In view of the Covid19, you are requested to kindly, not to depute any officer/ official to this office for reconciliation purpose. The concerned CCOs/ DDOs may be advised to visit this office website <https://cag.gov.in/ae/sikkim/en>, wherein the following data of all Major Heads pertaining to the fourth quarter of 2020-21 would be available for reconciliation. The said data are available under the menu State Accounts > Reconciliation of Accounts.

1. Compilation sheet.
2. Compilation sheet summary.
3. Consolidated Abstract (Civil)
4. Consolidated Abstract (Forest)
5. Consolidated Abstract (Works)
6. Consolidated Abstract (Receipts)

3. The above data has since been uploaded in our official website. The CCOs may be requested to complete the reconciliation by 22.06.2021 and forward a certificate (Annexure B) to this office email address agaesikkim@cag.gov.in on or before the given date.

If any difference is noticed between the figures booked by the department and this office, the same may be communicated through email on or before 22.06. 2021, which will be addressed accordingly. Transfer entries, adjustments etc shall not be entertained beyond the last date ie. 22.06.2021.

The visit to this office may be made only if the same is of utmost importance. You may contact following officers for further query or suggestion.

- | | |
|---|--------------|
| (1) Sri N.G.Bhutia, AAO - Civil (Expenditure) | - 9609028125 |
| (2) Shri T.N. Bhutia, AAO - Civil (Receipts) | - 7076574225 |
| (3) Sri G.Tamang, AAO - Works/Forests | - 9593372464 |

4. The CCOs should, reconcile their respective figures with the figures of Pay and Accounts Offices concerned, before reconciling with the figures of this office. For conducting the online reconciliation, the Major Head to Detail Head-wise statement of **progressive figures up to the month of March (P)** duly reconciled and certified by the TPAO/ CPAO concerned in respect of both Receipt and Expenditure are necessary. These figures should be matched with the figures depicted in the **Consolidated Abstracts** along with the figures in the **Compilation Sheet** of this office.

5. Further, the CCOs should ensure that their figures match with the figures of the DDOs. This is very important. Revenue generating departments are requested to reconcile the Revenue Receipt Account and accounts related with **Refund of expenditure and receipts (Deduct Refunds)**.

6. As you are aware, the reconciliation helps us to ensure accuracy and completeness of accounts, therefore, it is requested that all the CCOs under your control should conduct **100 per cent** reconciliation of both Receipt and Expenditure figures by 22nd June 2021.

7. The status report on reconciliation by various departments is required to be forwarded by this office to the Finance Department. It is further added that as desired by the Comptroller and Auditor General of India (C&AG) and agreed by the Finance Department, the Certificate of Correctness of the Accounts is required to be issued by the Addl. Chief Secretary, Finance Department, on the basis of certificates furnished by the Heads of Department after they have fully reconciled their respective Accounts. The Comptroller & Auditor General of India has also desired that in order to avoid a weak budgetary control, expenditure booked under a particular head may not be allowed to be transferred to another head of account.

8. Proposal for any correction/ rectification as a result of reconciliation may be sent by email clearly indicating all details according to the Demands for Grants duly signed by the CCOs and DDOs. Such proposals should be sent either as PDF or Word file through mail. Snapshots taken by mobile will not be accepted. **Contact numbers of the CCOs/ DDOs and email address of Departments** may also be provided for further consultation by Supervisory Officer of this office. Transfer Entry shall be carried out only after confirmation given by the concerned CCOs.

Encl: As stated above.

Yours faithfully,

Sd/-

Pr. Accountant General (A&E)

Copy forwarded for information please to:

1. The Additional Chief Secretary to the Government of Sikkim, Finance Department Government of Sikkim, Gangtok
2. The Principal Director, Treasury & Pay & Accounts Office, Headquarters, Finance Department, Government of Sikkim, Gangtok.


DY. ACCOUNTANT GENERAL

Annexure-B

E-mail: agaesikkim@cag.gov.in

OR

rabilalb.sik.ae.@cag.gov.in

Name of the Department /Office/Division.....

Subject: 4th quarter reconciliation of receipts & expenditure for the year 2020-2021.

Certified that the undersigned has reconciled the accounts as per the data available in the website of the Office of the Sr. Dy. Accountant General (A&E), Sikkim for the period 4th quarter reconciliation for the year 2020-21.

Hence, the department/division has no discrepancy.

Grant No.	Head of Account MH/Minor Head/Sub Head/Detail Head	Pay& Accounts Concerned

Controlling Officer

Contact No:

DDO's –

Department's E-mail address (mandatory)