



To,  
All the Heads of the Department,  
Government of Sikkim,  
Gangtok.

Sub: Reconciliation of Receipt and Expenditure figures for the 2<sup>nd</sup> quarter  
ending ( July'20 to September'20).

Sir/Madam,

I am to inform that compilation of monthly accounts for the period July'20 to September'20 (Second quarter) has already been completed in this office. In pursuance of the standing instructions, all the Controlling Officers are required to reconcile their receipts and expenditure figures with that of booked by this office to ensure their correctness.

In view of the Covid19 pandemic situation, you are requested to kindly not depute any officers/officials to this office for reconciliation purpose. The concerned DDOs may be advised to visit this office website <https://cag.gov.in/ae/sikkim/en> and wherein the following data of all Major Heads pertaining to the Second quarter of 2020 will be available for reconciliation. Data are available in the menu below State Accounts under 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)

The above data will be available online with effect from 30.11.2020. The Controlling Officers may be requested to complete the reconciliation by 11.12.2020 and forward a certificate (Annexure B) to this office email address [agaesikkim@cag.gov.in](mailto:agaesikkim@cag.gov.in) or [rabilalb.sik.ae@cag.gov.in](mailto:rabilalb.sik.ae@cag.gov.in) . If any difference is noticed between the figures booked by the department and this office the same may be communicated through email which will be addressed accordingly. Visit to this office may be made only if the need is of utmost importance. You may contact following officers for further query or suggestion.

- (1) Sri S.Mukherjee, AAO - Civil (Expenditure) - 9434493815
- (2) Sri N.G.Bhutia, AAO - Civil (Receipt) - 9609028125
- (3) Sri G.Tamang, AAO - Works/Forests - 9593372464

Controlling Officers should however, before commencement of the reconciliation, reconcile their respective figures with the Pay and Accounts Offices concerned to verify the correctness.

The department conducting the online reconciliation may be instructed to keep with them Major Head to Detail Head wise statement of *progressive figures up to the month of 9/2020 accounts* duly reconciled and certified by the TPAO/CPAO concerned in respect of both Receipt and Expenditure accounts.

These figures are to match with the figures of quarterly progressive consolidated abstract maintained by this office. It is suggested to verify the figures preferably as depicted in the *Consolidated Abstracts* along with the figures in the *Compilation Sheet*.

Further, Controlling Officers may be issued instructions to all the DDOs in respect of revenue generating department to reconcile the Revenue Receipt Account and specially accounts related with *Refund of expenditure and Receipts (Deduct Refunds)* as well.

As you are aware, the reconciliation process will help us to bring out all the related accounts accurately. It is, therefore, requested that all the DDOs under your control may kindly be directed to conduct *100 per cent* reconciliation for both Receipt and Expenditure accounts and complete it by 11.12.2020.

The status report on reconciliation by various departments is required to be forwarded to the Finance Department. It is further stated that as desired by the Comptroller and Auditor General of India (C&AG) and agreed to by the Finance Department, Government of Sikkim, Certificate of Correctness of the Accounts is required to be issued by the Principal Secretary, Finance, 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 according to the availability of budget under that head.

It is requested that necessary directions may kindly be issued to all the DDO's to reconcile their accounts with utmost care. Proposal for any correction / rectification on outcome of reconciliation may be sent by email clearly indicating all details according to the Demands for Grants duly signed by the Drawing & Disbursing Officer. It is requested to send the proposal either PDF or Word file through mail. Snapshot taken by mobile shall not be accepted. **Contact numbers of the DDOs** may also please be mentioned for further consultation by Supervisory Officer of this office. Transfer Entry shall be carried out only after confirmation given by the DDOs.

Yours faithfully,

Enclo:As stated above.

  
Pr. Accountant General (A&E)



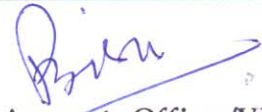
**OFFICE OF THE SR.DY.ACCOUNTANT GENERAL(A&E),SIKKIM,  
LEKHA PARIKSHA BHAWAN, DEORALI, GANGTOK**

Schedule for 2nd Quarter Online Reconciliation of accounts for the financial year 2020-21

**From 30.11.2020 To 11.12.2020**

Sl. No.	Department	Sl. No.	Department	Sl. No.	Department
1	Distt. Collectorate East District	22	Food Security & Agriculture Department	43	Development & Planning Department
2	Director, AATI	23	Human Resource Dev Department	44	Food ,Civil Suppl & Consumer Affairs Department
3	Water Resource & River Dev.Department	24	Health care HS & Family Welfare Department	45	District. & Session Court,East
4	Social Justice,Emp & Welfare Department	25	Water Security & Public Health Engg Department	46	District. & Session Court,Mangan
5	Building & Housing Department	26	Energy & Power Department	47	Labour Department
6	Parliamentary Affairs	27	Forest,Env.&Wildlife Department	48	State Legal Service Authority
7	Sikkim Public Service Commission	28	Cultural Affairs & Heritage Department	49	Law Department
8	Printing & Stationary Department	29	Police Department	50	Information & Technology Department
9	Department of Commerce & Industries	30	Animal Husbandry,LS,F&Vet Service Department	51	Election Department
10	Land Revenue & DM Department	31	Tourism & Civil Aviation Department	52	State Election Commision
11	Directorate of Fisheries	32	Finance Department	53	Raj Bhawan
12	District Session Court South & West,Namchi	33	Horticulture & Cash Crop Department	54	Sciences & Technology Department
13	Sikkim Home Guard	34	Co-operation Department	55	Vigilance Department
14	Home Department	35	Roads & Bridges Department	56	Industries Department
15	Sports & Youth Affairs Department	36	Sikkim Information Commission	57	High Court of Sikkim
16	Department Of Personal,Admn Reforms & Trg & Public Grievances	37	Tresury,Pay&Account Office,FR&ED	58	Information & Public Relation Department
17	Home Department(Jail)	38	Rural Management & DevDepartment	59	Sikkim Legislative & Parliamentary Affairs (SLAS)
18	Ecclesiastical Department	39	Excise Department	60	Transport Department(Motor Vehicle Division)
19	State Lotteries Department	40	Tranport Department (SNT Division)		
20	Mines & Geology Department	41	Department of Eco Statistics ME(DESME)		
21	Skill Dev. & Entrship Department	42	Urban Dev & Housing Department		

Note: Periods are excluding Saturday,Sunday & holidays

  
Sr. Accounts Officer/VLCs

