



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

No. 4/VLC-II/Recon/2021-2022/22

कार्यालय वरिष्ठ उप - महालेखाकार (ले० एवं हक०), सिक्किम
लेखापरीक्षा भवन, देवराली, पो० तादोङ, गान्तोक - 737102
OFFICE OF THE SR. DY. ACCOUNTANT GENERAL (A&E), SIKKIM
Lekhapariksha Bhawan, Deorali, P.O. Tadong, Gangtok-737102

Date: 03 AUG 2022

To,

The Head(s) of Department
Government of Sikkim
Gangtok.

Sub: Reconciliation of Receipt and Expenditure figures for the 1st quarter ending (April 2022 to June 2022).

Sir/Madam,

The compilation of monthly accounts for the April to June 2022 (first quarter) has since 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 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 first quarter of 2022-23 is available for reconciliation. The said data are available as under :

1. Visit home page of this office : <https://cag.gov.in/ae/sikkim/en>,
2. Go to Menu bar and select State Accounts
3. Under State Accounts scroll down to Reconciliation of Accounts
4. > There you shall find these options :
 - i) Compilation sheet (Receipt & Payments)
 - ii) Compilation sheet summary.
 - iii) Consolidated Abstract (Civil)
 - iv) Consolidated Abstract (Forest)
 - v) Consolidated Abstract (Works)
 - vi) Consolidated Abstract (Receipts)

3. The above data is available online. The CCOs may be requested to complete the reconciliation by 19.08.22 and forward a certificate (Annexure B) to this office email address agaesikkim@cag.gov.in or 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 by 19.08.22, which will be addressed accordingly.

After completion of reconciliation and communication there of (19.08.22) no Transfer Entry or any kind of request for adjustments will not be entertained. The visit to this office may be made only if the same is of utmost urgency. You may contact following officers for further query or suggestion.

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

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 June 2022** 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 of utmost importance, special emphasis may be given to Major Heads concerning revenue generating departments. All departments are requested to reconcile the 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 **19.08.22** positively.


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 shall

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,

A handwritten signature in blue ink, appearing to read 'J. Salta', written in a cursive style.

Deputy Accountant General

Annexure – B

E-mail agaesikkim@cag.gov.in

Or

rabilalb.sik.ae@cag.gov.in

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

Subject : 1st quarter reconciliation of receipts & expenditure for the year 2022-23.

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 1st quarter of the year 2022-23.

The department/division has no discrepancy.

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

Controlling Officer

Contact No.

DDO No.

Department e-mail address (mandatory)