



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
Lekhpariksha Bhawan, Deorali, Gangtok - 737102

No.04/VLC-II/Recon/2021-22/99
Dated: 31.01.2024

To,

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

Sub: Reconciliation of Receipt and Expenditure figures for the 3rd quarter (October 2023 to December 2023).

Sir/Madam,

The compilation of monthly accounts for the month of October 2023 to December 2023 (third 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. It is requested to kindly perform the reconciliation online rather than deputing any official to this office for reconciliation purpose unless it is important and to be settled by physical presence. The details are available in this office website <https://cag.gov.in/ae/sikkim/en>, wherein the following data of all Major Heads pertaining to the second 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 CCOs may be requested to complete the reconciliation by 23rd February 2024 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 23.02.2024

4. After completion of reconciliation and communication there of (23.02.2024) no Transfer Entry or any kind of request for adjustments will be entertained. Following officers may be contacted for further query.

(1) Shri Legsang Phelgay Wangdi,	AAO - Civil (Receipt)	- 9932775416
(2) Shri Norbu Gele Bhutia,	AAO - Works/Forests	- 9609028125
(3) Shri Tenzing Ngl. Bhutia,	AAO - Civil (Expenditure)	- 9475768136

5. The CCOs shall reconcile their respective figures with the figures of concerned Pay and Accounts Offices 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 December 2024* 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.

6. Further, the CCOs shall ensure that their figures match with the figures of the DDOs. 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)*.

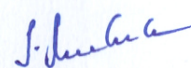
7. As you are aware, the reconciliation helps us to ensure accuracy and completeness of accounts, therefore, it is requested that all the CCOs under your control should conduct *100 per cent* reconciliation of both Receipt and Expenditure figures by 23.02.2024 positively.

8. 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.

9. 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. Mobile Snapshots may be avoided. 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,



Assistant General

Annexure – B

E-mail agaesikkim@cag.gov.in

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

Subject : 3rd quarter reconciliation of receipts & expenditure for the year 2023-24.

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 3rd quarter of the year 2023-24.

The department/division has no discrepancy.

Grant No.	Vr.No./Dt.	Head of Account MH/Minor Head/Sub Head/Detail		Amount	Pay & Accounts Office concerned.
		FROM	TO		

Controlling Officer

Contact No.....

DDO No.....

Department e-mail address (mandatory).....