



लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest

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: 23 MAY 2022

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

Sub: Reconciliation of Receipt and Expenditure figures for the 4th quarter ending  
(January 2022 to March 2022).

Sir/Madam,

The compilation of monthly accounts for the period **January to March 2022** (fourth 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 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 2021-22 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)
  - iv) Consolidated Abstract (Works)
  - v) Consolidated Abstract (Receipts)

3. The above data is available online since 07.05.2022. The CCOs may be requested to complete the reconciliation by 03<sup>rd</sup> June 2022 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 by 09.06.22, which will be addressed accordingly.

After completion of reconciliation and communication there of (09.06.22) 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 March 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)*.

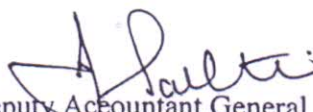
6. As you are aware, the reconciliation helps us to ensure accuracy and completeness of accounts, therefore, it is requested that all the CCOs under your control should conduct *100 per cent* reconciliation of both Receipt and Expenditure figures by **03<sup>rd</sup> June 2022** positively.

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.

Yours faithfully,

Encl:As stated above.

  
Deputy Accountant General

VLC II/Recon/21-22/

Dated:

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 of Treasury, Pay & Accounts Office, Finance Department, Government of Sikkim, Gangtok.

  
DY. ACCOUNTANT GENERAL