



No. 04/V-LC-11/Recon/2020-21/43

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, P.O. Tadong, Gangtok-737102

लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

To,

Date: 10 NOV 2021

All Heads of Department
Government of Sikkim
Gangtok

Sub: Reconciliation of Receipt and Expenditure figures for the 2nd quarter (July 2021 to September 2021)

Sir/Madam,

The compilation of monthly accounts for the period **July 2021 to September 2021** (second 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 second quarter of 2021-22 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 30.11.21 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 30.11.21, which will be addressed accordingly. Transfer entries, adjustments etc shall not be entertained beyond the last date ie. 30.11.21

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.

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|---|--------------|
| (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 September 2021** 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 30th November 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,


Pr. Accountant General (A&E)