OFFICE OF THE SR.DY. ACCOUNTANT GENERAL (A&E)

No.Bk/127/Appro/2025-26/
Dated: 01.07.2026

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

Subject: Statement of Grant or Appropriation and expenditure up to March (Supplementary) 2025-26 Grant – 1-49

Sir/Madam,

I am to forward herewith statements showing (1) the original Grant or Appropriation, (2) modifications sanctioned during the year, (3) the final Grant or Appropriation, (4) the actual expenditure and (5) the excess or saving in the expenditure as compared with the final Grant or Appropriation for the year 2025-26. The Statement has been drawn up in the usual form on the basis of which the Appropriation Accounts of the Government of Sikkim would be compiled.

2. Explanations of variations between (i) the original Grant or Appropriation (Col. 1) with actual expenditure (Col.6) and (ii) the reasons for modifications in the original provisions may kindly be furnished in respect of the sub-heads indicated in the accompanying statement, if not sent previously. It is also requested that explanations may be furnished with regard to the sub-heads other than those in respect of which explanations have been specially called for, or if it is considered by the Department that explanations of variations are for other reasons, likely to be required by the Public Accounts Committee.

3. The following aspects may be taken care of in furnishing the explanations: -

(i) Vague reasons may not be given, for example, it is no adequate explanation of a saving on the purchase of store, to merely state that fewer stores were purchased. The reasons for the less purchase and why they could not be anticipated in time may be given.

(ii) In explaining variations between the final Grant or Appropriations and the actual expenditure, the reasons why it was not possible to surrender saving or avoid excess expenditure or cover excess expenditure by obtaining additional provision in time may be fully set out.

(iii) If variations are due to several causes, the approximate amount due to each of those accounts may be stated.

(iv) In explaining savings those which are due to temporary postponement of expenditure, may be distinguished from those which are as a result of economy, retrenchment or deliberate abandonment of project/schemes. If a service or work for which provision was made in the budget is deliberately abandoned in order to make funds available for expenditure for which no such provision was made, the fact may be mentioned.

(v) In explaining additions to original Grant or Appropriation it would be stated why the extra expenditure necessitating additional funds could not be foreseen at the budget stage.

4. Explanations of variations etc., (vide para 2 above) may reach this office by **10.07.2026** at the latest. If the requisite explanations etc. and acceptance of figures are not received by the prescribed date, Appropriation Accounts of the Government of Sikkim for 2025-2026 and the Report of the Comptroller & Auditor General of India for 2025-2026 will be finalized based on such facts and information as are available with this office. Regarding acceptance of figures, it must be clearly understood that if even at the closure of the financial year, the departmental officers have not been able to reconcile their accounts with those of the Senior Deputy Accountant General's office which they are under an obligation to do, the only course left to them is to accept our final figures as correct without any demur for the purpose of the Appropriation Accounts and the Report thereon as the compilation process cannot possibly wait for an indefinite period either due to delay in supply the wanting materials in time or for want of intimation of acceptance of figures by the departmental officers.

I am to state that you are kindly request that any unspent amount lying in the DDO's Bank Account may be highlighted in the Appropriation Accounts under each grant where funds have been transferred to DDO's Bank Account from the financial year 2025-26 onwards. Delay in furnishing information and explanations required for the Report will be suitably commented upon in the Appropriation Accounts. Your personal attention is, therefore, invited to the importance and urgency of this letter.

The report of the Annual Details Appropriation Accounts (2025-26) is available in this office web site **agaesik.in and https://cag.gov.in/ae/sikkim/en. Data is also available in excel format.**

Receipt of this letter may kindly be acknowledged.

Yours faithfully,

Sr. Dy. Accountant General (A&E)