



सत्यमेव जयते

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, Gangtok - 737102

No.04/VLC-II/Recon/2021-22/34

Dated: 11.08.2023

To,

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

(As per mailing list)

Sub: Reconciliation of Receipt and Expenditure figures for the 1st quarter (April 2023 to June 2023).

Sir/Madam,

The compilation of monthly accounts for the **April 2023 to June 2023** (first quarter) has since been completed in this office. All the Chief Controlling Officers (CCOs) are requested to reconcile their receipts and expenditure figures booked by this office to ensure correctness of accounts.

2. The 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 2023-24 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. The following options are available :
 - 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. Since the data is available online, the CCOs may be asked to complete the reconciliation by 08.09.2023 and forward a certificate (Annexure B) to this office email address agaesikkim@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 08.09.2023 for rectification of the difference.

“ After completion of reconciliation and communication there of (08.09.2023) no Transfer Entry or any kind of request for adjustments will be entertained”. The account rendering units may contact the Officials for queries.

(1) Shri N.G.Bhutia, AAO - Civil (Receipt) - 9609028125
(2) Shri T.N. Bhutia AAO - Civil (Expenditure) - 9475768136

4. The CCOs are expected 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 2023 duly reconciled and certified by the TPAO/ CPAO concerned in respect of both Receipt and Expenditure are necessary. These figures needs to 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 shall also 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)**.

6. Since the reconciliation helps us to ensure accuracy and completeness of accounts, therefore, the CCOs under your control be asked to conduct **100 per cent** reconciliation of both Receipt and Expenditure figures by **08.09.2023**.

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 may be sent either as PDF or Word file through mail. **Snapshots taken by mobile may please be avoided and 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,



Deputy Accountant General

Annexure – B

E-mail agaesikkim@cag.gov.in

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

Subject : 1st 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 **1st 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 Head		Amount	Pay & Accounts Office concerned.
		FROM	TO		

Controlling Officer

Contact No.....

DDO No.....

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