



**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
GANGTOK**

No. 4(370)/2009-10/Fin/153

Dated: 17th September 2013

OFFICE MEMORANDUM

SUBJECT: RECONCILIATION OF ACCOUNTS

The Sikkim Integrated Financial Management System (SIFMS) is running live from 1st April 2013 in all the PAOs as well as self cheque drawing Departments. The SIFMS has core accounting and analysis facilities that would be a means for a long-term integrated solution for carrying out functions like Estimation, Planning and Budgeting. With the data captured in the SIFMS, the management would be able to retrieve all financial data on a real-time basis and thus be able to make prudent financial decisions. It would also be possible to get information on all Plan, Non-plan, NLCPR, NEC and CSS Scheme-wise as well as get Budget Head wise Expenditures and receipts both for Plan/Non Plan on a real time basis.

However, in need to ensure that the correct data has been captured in the SIFMS, it is necessary to reconcile accounts between the Drawing and Disbursing Officers and that recorded in the SIFMS by all PAOs both for receipts and expenditures.

The expenditure data voucher-wise for the period April 2013 to August 2013 has been downloaded from the SIFMS and saved in a separate excel file for each of the Department. The data in the Excel file will be handed over/mailed to the Resource Controlling Officer of each Department. Thereafter, from the month of September 2013, the file will be created and handed over/mailed on a monthly basis for reconciliation.

It would be required of the Drawing and Disbursing Officers to reconcile expenditures as in the excel file with the expenditure captured in the Contingency register, particularly for expenditure budget heads, plan/non-plan type and expenditure amount. **Any deviations in terms of expenditure budget heads, plan/ non-plan type and amount may need to be confirmed from the respective PAOs and submitted to the IT Cell of the Finance Department in hard and soft copy in the following format.**

Bill No & Date

Details as in SIFMS

To be corrected as

It would be required for the Resource Controlling Officers to reconcile expenditure scheme name (three tier scheme code) as in the excel file is correctly booked against budget expenditure head. **Any changes/deviations in name of the Scheme (three tier scheme code) could directly be submitted to IT Cell of the FRED through the Budget Division, FRED in hard and soft copy in the following format.**

Bill No & Date Booked Scheme Name Scheme Name to be corrected as

The above mentioned deviation statements may be submitted to the IT Cell, FRED by 30th September 2013 or may be done at an earlier date to ensure that the bills are not returned by the PAOs due to want of resource or budget provision wrongly booked in the SIFMS.

Sd/-
(M.G. KIRAN) IAS
COMMISSIONER-CUM-SECRETARY

Copy to:

1. All Secretaries/Heads of Departments
2. Director, T&PAO, Gangtok
3. Addl. Director, T&PAO, North/South/East/West
4. All Resource Controlling Officers
5. All Drawing & Disbursing Officers
6. All Officers in FRED
7. Guard file and
8. File

Sd/-
(G. BASNET)
CONTROLLER OF ACCOUNTS
FINANCE, REV. & EXPD. DEPARTMENT