



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

No. 759 / Fin / ACCT/5 (G.Os / FIN / A/TM / B-190/2017) Date 28/12/16

OFFICE MEMORANDUM

Instances have come to the notice of the Finance Revenue & Expenditure Department that the departments are not reconciling their receipt and Expenditure figures with the figures of TPAO recorded in SIFMS before proceeding for reconciliation accounts with the Office of the Accountant General despite repeated instruction in the matter. This has resulted in mismatch of figures maintained by the Department, TPAOs and that of the Office of the Accountant General, Sikkim. Owing to such practices followed by the departments any inadvertent wrong bookings made by TPAOs while releasing payments remain undetected and result in savings under the relevant head. This has on the other hand result in mismatch of surrender & re-appropriation figures reported by individual departments to that figures available with the budget section.

In the background spelt out above, all the Heads of Departments are requested to mandatorily depute their Drawing & Disbursing Officers for reconciliation of Accounts at the respective TPAOs before taking up reconciliation with the office of the Accountant General, Sikkim. All Heads of TPAOs should facilitate this process of reconciliation during the 1st week of July, September, January and April duly providing consolidated Sheets of Department wise expenditure passed by TPAOs during the preceding quarter to the D&DOs. The report module has been provided in SIFMS. After the necessary reconciliation and corrections if any, are made in SIFMS the TPAOs are required to issue a **"Certificate of correctness of the accounts"** to the concerned D&DO with a copy endorsed to the Director of Accounts, FRED & SR. Accounts officer (VLC) of Accountant General's office. Copy of the certificate of correctness to be issued is annexed herewith. The Director TPAO may issue the schedule of reconciliation with the Departments one month in advance and to monitor its progress and submit the attendance of D&DOS to Controller of Accounts, FRED.

Further report on surrender and re-appropriation made to the Budget Division of FRED should invariably be accompanied with a certificate of the latest reconciliation obtained from the respective PAOs from where the heads of accounts being operated failing which the Budget Division of FRED shall not accept any applications for surrenders & re-appropriations .

The office of the Accountant General is requested to strictly disallow reconciliation with those D&DOs/Departments who fail to obtain the certificate of correctness issued by respective TPAOs

(M.G.Kiran)

Principal Secretary

Finance Revenue & Expenditure Department

Government of Sikkim

Copy to:

1. Accountant General (A&E), Sikkim

TREASURY OFFICER
GOVERNMENT OF SIKKIM
DISTRICT.....

FORM I

No. **PAO/HQ/N/E/W/S**

DATED:.....

CERTIFICATE OF RECONCILIATION OF ACCOUNTS

Certified that the _____ (Designation of Drawing & Disbursing Officer) with DDO Code No. _____ has reconciled the figures of receipt & expenditure recorded in SIFMS with the accounts kept by the _____ (Name of Department) on _____ for quarter ending _____ of the financial year _____. The position of receipt and expenditure as agreed by the D&DO after reconciliation & rectification of mis-postings e.t.c are as under:

| SL NO | HEAD OF ACCOUNTS OF RECEIPTS & PAYMENTS | PLAN/ NON PLAN | BUDGET PROVISION | RECEIPT FIGURES | EXPENDITURE AFTER RECONCILIATION WITH PAO |
|-------|---|----------------|------------------|-----------------|---|
| 1 | | | | | |
| 2 | | | | | |
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****Note:** For surrender & re-appropriations the certificate of reconciliation should be submitted to the Budget Division, FRED alongwith the application.

SIGNATURE OF D&DO
 WITH D&DO CODE
 SEAL

NAME & DESIGNATION OF THE TREASURY OFFICER
 DISTRICT.....
 SEAL

COPY TO:

1. Controller of Accounts, FRED
2. Sr. Accounts Officer (VLC) Office of the Accountant General, Sikkim

[Handwritten Signature]
 28/12/16
Director of Accounts
 Treasury Deptt