



GOVERNMENT OF SIKKIM
FINANCE, REVENUE & EXPENDITURE DEPARTMENT
GANGTOK

No. 11/Adm/Fin

Date 31/1/2017

Office Memorandum

Despite several instructions regarding misclassification of receipts and adjustments in Government accounts it has been noticed that the Pay & Accounts Offices are not seriously taking up the matter resulting in huge discrepancies in the monthly compiled accounts. This has also led to missing credits on small savings of the government employees leading to inflated figures of receipts & suspense heads. The responsibility not only lies to the accountants pre-checking the bills but the officers passing the bills without proper verification & cross checking while giving pre-check endorsement at TPAOs.

Numerous grievances from employees are received by the Finance, Revenue & Expenditure Department regarding missing credit in GPF/CPF accounts of the employees. These credits are either being credited to TDS suspense or other revenue heads depicting wrong figures in public accounts & revenue heads. Further the Pay & Accounts offices are forwarding such files to Finance Revenue & Expenditure Department for settlement without following the prescribed procedure laid in the Civil Accounts Manual for correction of accounts which is viewed seriously. In order to rectify the mis-credits already created the procedure prescribed under Civil Accounts Manual (Volume -I) (Chapter.5) should be strictly followed by all Pay & Accounts Offices for corrections of such mis-credits except adjustments affecting 8658-suspense accounts, 112-Tax deducted at source. The Member Secretary, SIFMS and Assistant Director IT Cell of FRED are directed to provide the user interface to adjust such transaction by TPAOs.

Till the incorporation of the user interface & accounting flow in SIFMS the TPA offices are required to adjust such discrepancies in the accounts manually & submit the accounts to the Accountant General, Sikkim by adhering to following steps:

1. Unless a refund is involved the misclassification is to be adjusted through transfer entry only.
2. The deduct credit & credit to be processed in the list of receipts of the treasury accounts is illustrated as under:
 - (a) (-) credit under the receipt head under TEO column where the amount was mis-credited.
 - (b) Credit under the receipt head under TEO column where the amount was/ is to be credited
 - (c) For easy identification, the accounting adjustments to be manually recorded in red ink under TEO column of list of receipts against the head of accounts in which (-) credit or credit is carried out & sum up the total.
 - (d) The details of such transactions be recorded in the forwarding letters of monthly accounts in red ink & submitted to the Accountant General. This has no impact on final accounts of receipts &

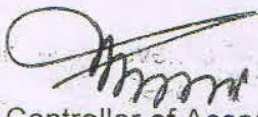
payments and there is only adjustment between two heads of accounts.

3. A register of transfer entry for record of all such adjusting transaction may be kept manually by each TPAO and all such TEOs (*except adjustments affecting 8658-112-TDS suspense*) may be passed manually giving serial number of the TEO register & delivered to concerned offices/departments following procedure laid in handbook of payments.
4. All such cases of mis-credit and adjustments be forwarded to FRED following prescribed procedure with details of such case for scrutiny, concurrence and preparation of TEOs before making any adjustments in the accounts by PAOs.

Sd/-
(Principal Secretary)
Finance Revenue & Expenditure
Department
Government of Sikkim
Dated: 31/1/2017

Memo NO. 1149-1169 Fin/Accts
Copy to.

1. All Heads of Departments
2. Principal Director, TPAO(HQ)
3. All Heads of respective Divisions under FRED(HQ)
4. CPAO/N/E/W/S
5. Chief Accounts Officer, SNT
6. Accounts Officer, Governor Secretariat
7. Member Secretary, SIFMS
8. Chief Accounts Officer, LR&DM
9. Dy Director Cum D&DO FRED
10. AD(IT Cell) FRED
11. Accounts Officer, SLA


Controller of Accounts
Finance Revenue & Expenditure Department
Government of Sikkim.

