



**FINANCE DEPARTMENT
GOVERNMENT OF SIKKIM
TASHILING SECRETARIET, BLOCK-B
GANGTOK**

No.04/ FIN/ADM

Dated:28/09/2020

NOTIFICATION

In exercise of the powers conferred by Article 166 of the Constitution of India, the Governor of Sikkim makes the following rules further to amend Sikkim Financial Rules, 1979, namely:-

1. Short title and commencement:-
 - a) These rules may be called the Sikkim Financial (Amendment) Rules, 2020.
 - b) They shall come into force at once.
2. In the Sikkim Financial Rules, 1979, hereinafter referred to as "said rules", in rule 2,-
 - i. after clause (xvi), the following new clause shall be inserted, namely:-

“(xvi)(a). Financial Advisors to the Department means Officers representing from Sikkim Finance and Accounts Service, designated as Financial Advisors to the Head of Department for control and monitoring of all financial business of the department”.
 - ii. after clause (xxviii), the following new clause shall be inserted, namely:-

“(xxviii)(a). **Resource Controlling Officers**:- Means the Officers designated by the Head of Departments for management of financial resources and other financial business of the department, from “Sikkim Finance and Accounts Service”.

Provided that in the event of non-posting of officers from Sikkim Finance and Accounts Service the Head of Department can appoint Officers from other services as Resource Controlling Officers for the Department.”
3. In the said rules, for rule 34 and the entries relating thereto the following shall be substituted, namely: -

“34. Stamps for receipt:- Receipt of payments in the form of cash or cheque exceeding Rs.5000/-(five thousand) shall be stamped unless they are exempted from stamp duty. All payments on behalf of the employees and other parties received through Treasury Pay & Account Offices, where deductions on account of cost of Revenue Stamp has been done through book adjustments shall be exempted for physically affixing revenue stamps in the paid vouchers. However, the D&DO must obtain the signed acknowledgment of the payments in the respective paid vouchers”.
4. In the said rules in rule 54, after the existing entries, the following shall be inserted, namely:-

Amendment
of rule 2

Amendment
of rule 34

Amendment
of rule 54


29/9/20

Secretary (Revenue)
Finance Department
Govt. of Sikkim, Gangtok

"On assuming the charge of Head of Department on transfer, deputation from other department, a copy of the handing and taking over the charge of the Head of Department must be forwarded to the Finance Department".

Amendment
of rule 65

5. In the said rules, in rule 65, after clause (iii), the following new clause shall be inserted, namely:-
“(iv). All orders relating to all type of financial sanctions must be signed in ink by the Nodal Officer. The nodal officer shall be allotted a unique code of identification in SIFMS ver.2.0. All sanction order must bear the unique code of the nodal officer under his named seal and signature”.
6. In the said rules, under clause(XX) of rule 2, for Appendix-1 and entries relating thereto, the following shall be substituted, Namely:-

Amendment
of rule 2
Appendix-1,

1	Secretary	Agriculture Department
2	Secretary	Animal Husbandary and Veterinary Services Department
3	Secretary	Building and Housing Department
4	Secretary	Commerce and Industries Department
5	Secretary	Co-operation Department
6	Secretary	Culture Department
7	Secretary	Department of Personnel
8	Secretary	Ecclesiastical Department
9	Secretary	Education Department
10	Chief Election Officer	Election Department
11	Secretary	Excise Department
12	Secretary	Finance Department
13	Secretary	Food and Civil Supplies and Consumer Affairs Department
14	Secretary	Forest and Environment Department
15	Secretary	Health and Family Welfare Department
16	Secretary	Home Department
17	Secretary	Horticulture Department
18	Secretary	Information and Public Relations Department
19	Secretary	Information Technology Department
20	Secretary	Labour Department
21	Secretary	Land Revenue & Disaster Management Department
22	Secretary	Law Department
23	Secretary	Mines and Geology Department
24	Secretary	Parliamentary Affairs Department
25	Secretary	Planning and Development Department
26	Secretary	Power Department
27	Secretary	Printing and Stationeries Department
28	Secretary	Public Health and Engineering Department
29	Director General of Police	Police Department
30	Secretary	Roads and Bridges Department
31	Secretary	Rural Development Department


29/9/20
Secretary (Revenue)
Department
Gangtok

32	Secretary	Science and Technology Department
33	Secretary	Skill Development Department
34	Secretary	Social Justice and Welfare Department
35	Secretary	Sports and Youth Affairs Department
36	Secretary	Tourism and Civil Aviation Department
37	Secretary	Transport Department
38	Secretary	Urban Development Department
39	Secretary	Water Resources Department
40	Secretary	To Honourable Governor
41	Director	Vigilance Department
42	Secretary	Secretary To Honourable Chief Minister
43	Secretary	Lokayukta, Sikkim
44	Registrar General	High Court of Sikkim
45	Secretary	Sikkim Legislative Assembly

7. In the said rules, Appendix-4 under rule 55;-

i. In serial No.11, after clause (d) and the entries relating thereto, the following new clause (e) and the entries shall be inserted, namely:- “

Sl.No.	Item of Expenditure	To whom Delegated	Extent of Power	Remarks
11	“(e). Refund of revenue/ Receipts, Remissions except, GST	Secretary	Full Powers	Subject to limitations fixed by relevant rules governing the receipts. The proposal of refunds of receipts should come from concerned departments with proper justifications of the claim duly verifying the original book of entries in which it is credited, under a certificate from the concerned Treasury, Pay & Accounts Office and the concerned D&DO.”


29/7/20
Secretary (Revenue)
Finance Department
of Sikkim, Gangtok

	“(f) Refund under Goods and Services Tax(GST)	Commissioner, Commercial taxes Division/Secretary	Full Powers	Subject to limitations under GST Laws and after due verification of the original entry of receipt of tax provided by GSTN/RBI.
--	---	---	-------------	--

ii. after serial No.18 and the entries relating thereto, the following new serial No.19 and the entries shall be inserted, namely:- “

Sl.No.	Item of Expenditure	To whom Delegated	Extent of Power	Remarks
19	<u>Skill Development Department</u> Payment of training fees to the training/service partners for the trainings conducted by the department.	Secretary	Full Powers	Provided that the training is conducted through training/service partners empanelled with the department and subject to approval of course fees by the government from time to time.

“

(V.B.PATHAK, IAS)
 ADDITIONAL CHIEF SECRETARY
 FINANCE DEPARTMENT
 GOVERNMENT OF SIKKIM
 GOS/FIN/ACCTTS/1/29-2002-2003(Part-II).
 DATED:28/09/2020

MEMO NO. 27-38 /FIN/ADM

1. All Heads of Department,
2. Principal Accountant General, Sikkim
3. Principal Director, TP&AO (HQ).
4. Principal Director, Internal Audit
5. Additional Secretary, Home Department, for publication in official Gazette.
6. Chief Pay & Accounts officer, East/West/North/South.
7. All Heads of Offices
8. All Drawing & Disbursing Officers
9. All Officers & official under Finance Department
10. Deputy Director (IT) Finance Department for hoisting in website.
11. File
12. Guard file


 Secretary Revenue
 Finance Department
 Government of Sikkim
 Finance Department
 Govt. of Sikkim, Gangtok