



GOVERNMENT OF SIKKIM  
FINANCE DEPARTMENT  
GANGTOK - 737103

No.1 (1)1986-87/BUD/ 45/Fin/ADM

Dated: 31<sup>st</sup> March 2026

OFFICE MEMORANDUM

The Vote on Account of the State Government for Six months for 2026 -27 ending 30<sup>th</sup> September 2026 and the connected Appropriation Bill No. 2 has been passed by the Sikkim Legislative Assembly on 26/03/2026 and assented to by the Hon'ble Governor.

The Government has decided to release only salaries, wages, pensions, interest payments and debt repayment out of Vote on Account till passing of the Budget for the financial year 2026-27. Accordingly, departments are requested to submit break up of Vote on Account up to the level of object heads to Budget Division for authentication and upload to SIFMS. The breakup of Vote on Account is to be submitted with reference to the OM No.1 (65)2022-23/Bud/Fin/09 dated 16/01/2023 issued by the Finance Department by 1<sup>ST</sup> April,2026, including soft copy.

The department is also to ensure that any expenditure incurred in Vote on Account has to be regularized in the annual budget without fail.

While utilizing the fund under Vote on Account, it may be ensured that no expenditure on a "New Service" is incurred till demands for the whole year is voted by the State Legislative Assembly and related Appropriation Bill is assented to by the Hon'ble Governor.

  
Controller of Accounts & Accounts Section  
Finance Department  
Government of Sikkim

Copy to: 46-53

1. All Head of the Departments.
2. Pr. Secretary to HCM
3. Staff Officer to Chief Secretary for information of Chief Secretary
4. The Pr.Accountant General, Lekha Pariksha Bhawan, Sikkim.
5. Registrar, High Court of Sikkim
6. The Director, Treasury, Pay & Accounts Office, Finance Department.
7. All Resource Controlling Officers
8. All Drawing and Disbursing Officers.