



FINANCE DEPARTMENT
GOVERNMENT OF SIKKIM
GANGTOK - 737101

No. 10/FIN/ADM

Date: 24.01.2023

OFFICE MEMORANDUM

Owing to non-availability of the standard formula for preparing salaries and arrears of the employee for a fraction of month, it has become necessary to set a standard formula for the purpose.

Therefore, to streamline the process, the following procedure of calculation of salary/arrear for a fraction of month is notified herewith.

1. The Basic Pay (inclusive of NPA/Military Pay/Personal Pay) as applicable for the employee shall be divided by total number of days in the respective month for which the bill is to be prepared.
2. The admissible allowances are then calculated on the basic pay so arrived in SI No.1.
3. Rule 24, Note 2 of Sikkim Services Pension Rules, regarding 30 days month for calculating emoluments for pensioner benefits is exclusive to the Sikkim Services Pension Rules and does not apply to calculation of salaries and arrears of employee in any other case.

By Order

Sd/-
(V.B. Pathak, IAS)
Chief Secretary
Government of Sikkim
File No.177/FIN/ADM/10-11

Memo No. 55-58/Fin/Adm

Dated: 24/1/23

Copy for information:

1. All Head of Department,
2. All Head of Accounts of the Department,
3. All Drawing & Disbursing Officers,
4. District Collectors (Gangtok/Mangan/Pakyong/Namchi/Gyalising/Soreng).

JOINT DIRECTOR (ACCOUNTS)
FINANCE DEPARTMENT