



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

No. 4(370)/2009-10/Fin/37

Dated: 24th May 2013

OFFICE MEMORANDUM

SUBJECT: INSTRUCTIONS ON SIFMS - II

The Sikkim Integrated Financial Management System (SIFMS) has been made operational and is currently running LIVE on a real time mode in all the Pay & Account Offices (both Work and Civil in the Head quarter and all the districts) as well as in the Self Cheque Drawing Departments viz. Raj Bhawan, Sikkim Legislative Assembly, Transport Department and Land Revenue & Disaster Management Department.

For the smooth transition and further strengthening SIFMS, the following Instructions (in addition to earlier Instructions issued), is the need of the hour and to be adopted thereof:-

1. Keeping in view that there have been number of duplication/wrong entries in respect of employee details in the SIFMS, such as employee name, GPF/CPF number, etc, it is required to have one point of entry and up-dation of employee details. As such, neither addition nor modification of the employee details for regular employees and non-regular employees (not having CPF and GPF number) would be allowed at PAO and Self-cheque drawing Departments. PGIPF Cell, FRED will be empowered to add and modify employee details for regular employees in SIFMS, while DESME will be empowered to add and modify employee details for the non-regular employees. PAOs and Self-cheque drawing Departments would be only allowed to modify district name, department name, place of posting & office in case of transfer, and designation in case of promotion, as well as changes related to financial aspect of an employee for both regular and non regular employees. This will be made effective from 1st June 2013.
2. The implementation of 14 digit code in the SIFMS for non-regular employees will be made operational from 1st June, 2013. All DDOs are required to obtain 14 digit codes for non-regular employees (not having CPF and GPF number) from DESME at the earliest, so that the bills are not objected by the PAO for payment of Salaries/ wages.
3. Checks in PAO section in the system would be incorporated in relation of GPF, CPF and GIS subscriptions which are as follows:
 - a. CPF Subscription: The CPF Subscription should be 10% of Basic + Grade Pay plus Dearness Allowance and should be rounded off to nearest rupees.
 - b. GPF Subscription: The subscription should be minimum 6% of Basic + Grade Pay and maximum of 100% of Basic + Grade Pay and rounded off to nearest rupee. Where amount is in excess of the maximum limit or is lesser than the minimum limit, then the PAO shall make the necessary changes and limit the subscription to maximum or minimum amount respectively.

- c. GIS Subscription: The normal subscription amount should be 15, 30, 60 & 120 for Class IV, III, II & I employees respectively. For new appointments made during the year, subscription up to the end of calendar year should be 5, 10, 20 & 40 (30% of the normal subscription) for Class IV, III, II & I respectively. For promotions made during the year, the same GIS subscription to continue till the end of calendar year. GIS subscription in the higher grade, therefore, will commence from January Salary bill the following calendar year.

All DDOs are required to kindly ensure that the subscription for CPF, GPF and GIS in the Salary bills is correct, so as to ensure that the Salary bills get passed in time.

4. PAO is directed to return salary bills with wrong or inadequate data. It is again reiterated for DDOs to send the Salary bills to PAO by before 10th day of the month, in order to affect the payment of Salaries on the 1st day of the succeeding month. PAOs would not be responsible, if the Salary/wages payments are not made within the due date, but rather, the responsibility would be of the DDO concerned.
5. Separate bill is to be raised by DDO for new employees, so that the bills for other employee are not held due to objection.
6. DDOs are also required to put a top-sheet in the Salary bill for changes made in the current month Salary bill in comparison to the earlier month. Format and explanation of the top-sheet is provided in the Instructions for DDOs on SIFMS issued earlier. PAO is directed to return Salary bills without the "Top-sheet to Salary bill".
7. SIFMS does not allow payment of bills in excess of the budget provision. In order to ensure that the bills including the Salaries/wages payments are not held up due to inadequate provision, the DDOs are required to ensure necessary budget provision. Budget division, FRED could be consulted on advices required, if any.
8. A single 15 digit budget head is to be operated by a single DDO, who would be responsible for all expenditure under that head. This new module will be incorporated on the Budget side of SIFMS, whereby each Budget Head would be mapped to one DDO. For expenditure by other DDOs in that particular budget head within the Department, requires Inter-departmental fund transfers by this DDO. Authorisation and signature of this DDO is required for all fund transfers from the authorized budget head. The DDO budget head mapping will be made effective from 1st June 2013.

Sd/-
(M.G. KIRAN) IAS
COMMISSIONER-CUM-SECRETARY

Copy to:

1. All Secretaries/Heads of Departments
2. Director, T&PAO, Gangtok
3. Addl. Director, T&PAO, North/South/East/West
4. All Drawing & Disbursing Officers
5. All Officers in FRED
6. Guard file and
7. File

CONTROLLER OF ACCOUNTS
FINANCE, REV. & EXPD. DEPARTMENT