



GOVERNMENT OF SIKKIM
FINANCE, REVENUE & EXPENDITURE DEPARTMENT
GANGTOK (SIKKIM)

No. GOS/fin/Adm/B-190/2012/05

Dated: 16.11.2016

OFFICE MEMORANDUM

Attention of all Heads of Department and Drawing & Disbursing Officers are invited on the practice of transfer of funds from one Department to another Department and from HQ to different offices within the same Department to meet their administrative requirements. Till date in absence of prescribed procedures for such transfer of funds, there are heterogeneous formats/forms being used by different offices.

However, with the real time payment system adopted in SIFMS, this practice is causing several problems on identification of D&DO and wrong depiction of payment figures in the SIFMS resulting to incorrect reflection of State Accounts. It is therefore, prescribed that all the Departments are required to issue the intimation regarding such fund transfers in the prescribed form (I). The form (I) is to be signed by the Nodal Officer of the concerned Department after obtaining approval from the Competent Authority for transfer of funds to other departments/divisions. The fund transfer letter in the form (I) is to be issued under the joint signature of concerned D&DO & Head of Office/Nodal Officer with reference to the sanction /approval of the Competent Authority and forward to the concerned Pay & Account Officers with copies to all the concerned.

Hence, all Pay & Accounts Offices are instructed not to entertain any fund transfer letter which are not in prescribed format and duly signed by the respective Nodal Officer and the D&DO of the Department. In case, if it is noticed that the Pay & Accounts Offices are entertaining other types of formats of the fund transfers without following the prescribed procedures, the concerned Officer & staffs of PAOs & Departments shall be held responsible and stringent action shall be taken against them.

Sd/-
(M.G.KIRAN)
PRINCIPAL SECRETARY
FINANCE, REV. & EXPDT. DEPARTMENT
(GOS/Fin/Adm/B-190/2012)

Encl: Form (I)

Memo No.930-936

Dated 16.11.2016

Copy for information to:

- 1) All Heads of Department,
- 2) Pr. Secretary to HCM, Government of Sikkim,
- 3) Accountant General (Audit) Sikkim,
- 4) Director(TP&AO)/CP&AO),
- 5) All Drawing & Disbursing Officers,
- 6) All officers of FRED,
- 7) File & Guard file.


CONTROLLER OF ACCOUNTS
FINANCE, REV. & EXPDT. DEPARTMENT

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GOVERNMENT OF SIKKIM
_____ **DEPARTMENT**

[TO BE ISSUED WORKWISE]

NO.

Dated:

To

Subject: Fund Transfer with resources

Sir/Madam,

With The Approval of the competent authority, the following fund transfer alongwith the resource has been authorised for expenditure from the budget head Under demand No. during the financial year..... for the purpose of.....

(i) Fund Transfer Details

FROM DEPARTMENT		TO DEPARTMENT		TRANSFER AMOUNT	
NAME OF DEPARTMENT	DDO CODE	NAME OF DEPARTMENT	DDO CODE	AMOUNT IN FIGURES	AMOUNT IN WORDS

(ii) Scheme Details

SCHEME DETAILS	MAJOR SCHEME	SUB SCHEME	DETAILED SCHEME	SCHEMewise AMOUNT
SCHEME SET 1				
SCHEME SET 2				

1. Certified that the entry has been made in CAR SI No. _____ Page No. _____ dated _____.
2. The expenditure involved on this fund transfer has been sanctioned by competent authority vide sanction order No. _____ dated: _____
3. Certified that resources to cover the above expenditure has been released by FRED vide Memo NO. _____ Dated: _____



Drawing & Disbursing Officer

Nodal Officer/ Head of the Office

- Copy to:
1. Director (PAOHQ)/CPAO (East/West/North/South)
 2. The Sr. Dy. Accountant General, Office of the Accountant General, Sikkim.
 3. Director (Budget) FRED
 4. Director (Accounts) FRED.
 5. Office Copy