

GOVERNMENT OF SIKKIM.  
FINANCE DEPARTMENT

NO.35/FIN/ACCTS/93

Date: Dec. 7, 1993.

**CIRCULAR**

Sub: **Recording correct and complete Accounts Classification on bills.**

Attention is invited once again to Rule 32(V) of the Sikkim Financial Rules, 1979 under which it is required that full accounts classification should be recorded on each bill by the Drawing Officer. The classification in the budget book (Demand for Grants) should be taken as guide and should also show whether the Expenditure is voted or changed and plan or non-plan. During the course of compilation of monthly accounts, it has been observed that wrong, incomplete and incorrect classification have been given by the departments at the time of preparation of bills and no check seems to have been exercised by the Drawing Officers before signing the bills inspite of our repeated instructions.

Due to this type of persistent irregularities, the office of the Chief Pay & accounts Officer (Compilation Section) as well as office of the Accountant General are bound to book the expenditure figures not only to the incorrect head of accounts but some time in the heads as wrongly given in vouchers with nil budget provisions. Such expenditure is at times kept under suspension or O.B. for want of correct classification, which causes major differences in departmental figures and compilation figures leading to adverse comments in appropriation accounts.

As such all the Drawing & Disbursing Officers are directed to exercise strict check for coding the proper classification at the time of preparation of bills and at the same time the Chief Pay & Accounts Officer is also advised to ensure strict compliance of the above instructions before passing any bills.

Sd/- Tashi Tobden, IAS  
Secretary Finance.