

PREFACE

This new compilation of the Sikkim Financial Rules contains mainly the rules relating to general system of financial management and control, responsibilities of various authorities regarding withdrawal of money from public account, powers of sanctioning expenditure, preparation of budget, purchase and handling of stores, loans and advances to Government servants, etc.

2. The rules contained in this volume apply to all departments. Officers of the Sikkim Public Works Department, Irrigation Department, Power Department and the Forest Department should follow these rules supplemented by special instructions, if any, contained in their departmental Codes or Manuals.

3. The rules and instructions contained in this volume supersede the corresponding rules wherever exist.

4. Finance Department will be responsible to keep this volume up-to date by issue of correction slips as and when necessary. The Accountant General and the heads of departments are requested to bring to notice of the Finance department any error or omission in this volume noticed by them and suggestion for corrections or additions that may be considered necessary.

Gangtok
The 1st September, 1979.

M.P. Pradhan
Secretary
Finance Department.