

**GOVERNMENT OF SIKKIM
FINANCE DEPARTMENT
GANGTOK**

No.53/Fin/Acct

Dated:28.04.97

OFFICE MEMORANDUM

Subject : Crediting Of Government Revenue, Dues Etc. Into Bank Procedure - Regarding.

It has been brought to the notice of the Finance Secretary by the Accountant General, Sikkim and Additional Director, Pay and Accounts Office that the Government Revenues, dues etc. are not being credited as per Rule 25 and 26 of the Sikkim Financial Rules, 1977, numerous mistakes in classification of head of account pertaining to the receipt has arisen.

In order to avoid such mistakes, the following procedures will be adopted by the department as well as State Bank of Sikkim for amounts exceeding Rs.10,000/- with immediate effect.

- (1) All Cash/Cheques/Drafts shall be deposited by the departments into the State Bank of Sikkim in the prescribed challan form attached with this Office Memorandum in triplicate.
- (2) The departments and State Bank of Sikkim shall keep sufficient copies of this challan to be supplied to intending depositors free of charge.
- (3) All the three copies of the challan shall be filled up in ink/or type written showing distinctly the name of the payee, nature of payments. The department, proper account classification of the remittance duly signed in each copy in ink by the Officer / D.D.O. of the department, Officer-in-charge of revenue collection and by the private individual (no carbon copies shall be used).
- (4) (a) One copy of this challan duly filled up and signed in ink by an authorised Officer in the concerned department shall be given to the private person/party alongwith the bill / claim to deposit in the nearest branch of State Bank of Sikkim or any other Bank authorised by the Government for this purpose.

(b) When deposit is being made in the form of Draft/Cheques, details of such Draft / Cheques shall be made in the reverse of the challan by the Depositor.

(5) Money payable in form of Draft / Cheques into Bank by the department, the procedure under 3 & 4 above shall be adhered to strictly.

(6) Procedure by Bank:

(a) On receipt of Challan from the Department/Private person or party they shall ensure that all the three forms are filled up properly and signed by the departmental Officer. They shall also ensure all the details of Cheques/Drafts deposited are given in the reverse of the Challan.

(b) The entries shall be made in duplicate in their Challan receipt register giving full particulars of the name of the Depositors, Department/Office from whose books the demand emanated, Heads of account and amount. The registers shall be machine numbered.

(c) The serial number shall start from (one) on commencement of financial year (i.e. from 1st April) and continue serially till the end of the financial year (i.e. 31st March) of the preceding year. The Challan register shall be closed daily.

(d) When all deposits are tallied and received in full, the Bank for this purpose shall give the Challan No. from the challan receipt register and token of receipt at the end of the challan in the space provided in ink on all three copies. The Bank shall also put their dated Bank seal on all copies of the challan.

(e) The depositors copy shall be detached and handed over to the depositor. The copy of the department shall be sent by Peon/Post as the case may be to each department. The Pay & Accounts Office copy shall be sent along with the original copy of challan register sheets and Bank scroll at the end of each month.

7. Direction to Press:

The standard size of each challan will be 14cm by 28cm. The size of the whole challan sheet shall be 42cm by 28cm and the places to be detached shall be perforated.

Sd/-
(Tashi Topden, IAS)
Secretary-Finance.

GOVERNMENT OF SIKKIM (P.A.O Copy)
Forms for crediting cash/D.D./Cheque into Bank.
(See Rule 25 & 26 of SFR)

Challan No:
(To be filled by Bank)

Name of the branch of SBS

Name (& designation &
Address of the party) i.e.
Tax payer,etc) crediting money.

Department/Office from whose
books the demand emanated.

Purpose/Nature of remittance
and / or Authority (if any)

Amount	Rs.	Np.
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Head of Account
Major Head
Sub-Major Head
Minor Head
Details

Accounts Officer/D.D.O.
by whom adjustable

Order to Bank | Receive & grant receipt

Date:-
Signature of the depositor. (Signature,date & full designation of the officer ordering the deposit).

Rupees.....

(Received payment of Rupees.....)

Dated stamp of
the Bank

MANAGER

GOVERNMENT OF SIKKIM (Deptt. Copy)
Forms for crediting cash/D.D./Cheque into bank.
(See Rule 25 & 26 of SFR)

Challan No.....

(to be filled by Bank)

Challan or money paid into State Bank of Sikkim.

Name of the branch of SBS

Name (& designation &

Address of the party) i.e.

Tax payer,etc) crediting money.

Department/Office from whose
books the demand emanated.

Purpose / Nature of remittance
and/or authority (if any)

Amount	Rs.	Np.
--------	-----	-----

Head of Account

Major Head

Sub-Major Head

Minor Head

Details

Accounts Officer/D.D.O.

by whom adjustable

Order to Bank

Receive & grant receipt

Date

Signature of the
depositer.

(signature,date & full
designation of the officer
ordering the deposit).

(Rupees

Recieved payment of Rupees.....

Dated stamp of
the Bank

Manager

GOVERNMENT OF SIKKIM (Depositors Copy)
Forms for crediting cash/D.D./Cheque into bank.
(See Rule 25 & 26 of SFR)

Challan No.....
(to be filled by Bank)
Challan or money paid into State Bank of Sikkim.
Name of the branch of SBS

Name (& designation &
Address of the party) i.e.
Tax payer,etc) crediting money.

Department/Office from whose
books the demand emanated.

Purpose / Nature
of remittance and/or authority
(if any)

Amount		Rs.		Np.
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Head of Account
Major Head
Sub-Major Head
Minor Head
Details

Accounts Officer/D.D.O.
by whom adjustable

Order to Bank Receive & grant receipt

Date
Signature of the depositer. (Signature, date & full designation of the officer ordering the deposit).

Rupees.....

(Recieved payment of Rupees.....)

Dated stamp of
the Bank

Manager