



GOVERNMENT OF SIKKIM  
FINANCE DEPARTMENT  
GANGTOK

No.GOS/FIN/ADM/03

Dated: 16.07.2021

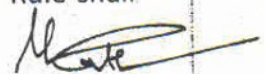
CIRCULAR

Consistently, Finance Department has been raising number of issues and also recording number of observations in the proposals submitted by various departments for seeking financial concurrence. However, it is noticed that over a period of time, these issues/ observations have been ignored and the proposal are still forwarded without adequate information as required under Sikkim Financial Rules, 1979, Sikkim Public Works Code & Manual, 2009, and other guidelines issued by the Government from time to time, thereby resulting to avoidable delay in disposal of proposals.

In order to have clarity and to expedite the process of financial concurrence, the administrative departments are required to comply the following instructions with immediate effect:

- I. All continuing proposals should be processed in the main file. Any proposal received in loose file, part file or file not related to the subject and without original approval and sanction of the proposal shall not be entertained for concurrence by the Finance Department.
- II. All new proposals should be submitted with a self contained note, supported by requisite information, documents and should not merely forward the proposal submitted by their subordinates. The documents and information like No Objection Certificates, Stability Report of Mines & Geology, Site Plan, Approved Action Plan etc which ever applicable, should be invariably enclosed. The supervisory officers in the department are expected to review such compliance before forwarding the proposal.
- III. All works executing departments should comply with paragraph 4.5 of Sikkim Public Works Manual 2009 while framing/forwarding any proposal. The proposed mode of execution of work should also be clearly spelt out in the detailed project report.
- IV. The department should refrain from providing lump sum amount in the Detailed Project Report / Estimate of work, where the rates are available in the existing Schedule of Rates. In case of shifting of utilities, Electrification works, water supply both external & internal, and landscaping works and other such allied works, a detailed supporting estimate should be submitted. For other works that are not covered by schedule of rates and for which there is clear possibility of estimating the

- amount required for the work, a detailed analysis of rate is to be submitted and included with the estimate of work.
- V. The non –tender item of works of the scheme/ project should be minimized to the extent of inevitable requirement only.
  - VI. The tender of the work should be accepted only on the recommendation of the Tender Selection Committee duly following the procedures prescribed in Sikkim Financial Rules, 1979 and Sikkim Public Works Manual, 2009.
  - VII. All new proposals should be based on SOR 2020. Any proposal received based on SOR 2012 should be supported by a comparative statement indicating cost analysis of rates between SOR 2012 and 2020.
  - VIII. For requiring concurrence on ongoing works, the amount of administrative approval and progressive expenditure already sanctioned, along with progress of work done supported by photograph is to be invariably indicated.
  - IX. It is expected that the department has attained substantial physical progress or completed the ongoing works, hence. There will be 50% cut on the budget provision if department fails to spend the proportionate allocated provision against the work/s by 30<sup>th</sup> September, 2021.
  - X. For any NEW SCHEME for which fund has been allotted in the current Fiscal year, 100% earmarked fund shall be withdrawn and allocated to other if the department fails to complete all initial **Standard Operating Procedures** which includes feasibility study, NOC from land Owner/s, framing of Detailed Project Report, Publishing of Tender Documents, Selection of Contractor/supplier, obtaining Approval of Council of Ministers by 30<sup>th</sup> September, 2021.
  - XI. Regarding sets of different works to be undertaken under a single budget head, the department is required to submit an ascertained and consolidated certified list of works proposed to be executed during the year within the provision. Accordingly, the Planning & Development Department shall restrict the proposal as per list submitted by the department and to the extent of budgetary allocation in a specific financial year. The proposal submitted in piecemeal basis shall not be entertained for concurrence.
  - XII. It is mandatory under Rule 60 of the Sikkim Financial Rules, 1979, that every proposal for expenditure outside the delegated financial power will, after due processing by the respective department, be referred to the Finance Department for scrutiny/examination and submission of its observations and recommendations to the Government. It is therefore, advised to route all proposals through Finance Department before submitting any proposal directly to the Government for approval and sanction.
  - XIII. The proposal so referred to the Finance Department for concurrence should be inevitably routed through the senior most Officers posted from Sikkim Finance & Accounts Service in the Department. The Officer shall invariably furnish necessary details in the given APPENDIX (enclosed) and shall be responsible for its correctness. Any proposal received for concurrence in contravention of the stipulated Rule shall not be entertained for concurrence.



- XIV. No fresh advances should be drawn unless outstanding advances of the departments / works are settled as already laid down in Sikkim Financial Rule, 1979 and other instructions issued by Finance Department. The Financial Advisors posted in the department shall reconcile their records of adjustment with TP&AO and Office of the Principal Accountant General, Gangtok regularly.
- XV. The departments is required to take extra care to monitor and review the projects funded under CSS/NEC/NLCPR/BADP etc on the basis of projection made by the department and provided in the Capital Section of the Demands for Grants and should achieve the required level of Capital Expenditure within the stipulated time. It may also be noted that fund provided under Capital Expenditure should be expended within 31<sup>st</sup> December, 2021 of each year.


SD/-  
(V.B.PATHAK) IAS  
ADDITIONAL CHIEF SECRETARY  
FILE NO. 177/FIN/ADM/10-11/PT-II

Memo No 21-32/ Fin/ Adm

Dated 16.07.2021

Copy to:

- 1) Secretary to Hon'ble Governor of Sikkim
- 2) Secretary to Hon'ble Chief Minister, Government of Sikkim
- 3) Private Secretary to all Hon'ble Ministers, Government of Sikkim
- 4) Staff Officer to Chief Secretary- Government of Sikkim
- 5) P S to all Additional Chief Secretary
- 6) All Heads of Department
- 7) Registrar General of High Court of Sikkim
- 8) Principal Accountant General of Sikkim, Lekha Pariksha Bhawan, Deorali
- 9) All District Collectors, East/West/South/North
- 10) All officers of Finance Department
- 11) Deputy Director ( IT) for publication in website
- 12) Office Copy & Guard file.

  
(V.B.PATHAK), IAS  
Additional Chief Secretary  
Finance Department

### Appendix

(Refer Sl.No XIII of Circular NO GOS/Fin/Adm/03 dated 16.07.2021)

	Availability of fund to meet the expenditure	Rs. In Lakh
i	Head of Account under which expenditure is proposed	
ii	Total allocation of fund under the head (BE or RE pl. Indicate)	
iii	Committed liability carried forward from previous years	
iv	Balance available in the Current Financial Year (CFY) for fresh commitment $\{(ii) - (iii)\}$	
v	Commitment already made during the CFY	
vi	Cash outgo expected in CFY against (v) above, (based on schedule of delivery and payment terms of supply order/contracts and other liabilities)	
vii	Net balance available for further financial concurrence $\{(iv) - (vi)\}$	



Signature of Head of Accounts

Signature of Head of Department