



GOVERNMENT OF SIKKIM
FINANCE DEPARTMENT
GANGTOK

No. 03 /GOS/FIN/ADM

Dated: 25.08.2021

NOTIFICATION

Accounting Procedures for Sikkim Su- Swastha Yojana- Employees Health Scheme

In order to provide transparency and accountability for management of Sikkim Su-Swastha Yojana fund with inbuilt internal control system, a robust accounting procedure should be put in place from the inception of the scheme. The following Accounting Procedures to regulate the manner of crediting the monies to the said fund and expenditure therefrom is notified as under:

1. Constitution of Sikkim Su-Swastha Yojana (Employees Health Scheme) Fund

The Fund shall be constituted with the nomenclature "Sikkim Su-Swastha Yojana (Employees Health Scheme) Fund – SSSYF" in the Public Account under the Reserve Fund and Deposit Account in the accounts of the State Government as under:

- 8235 - General and Other Reserve Fund
- 00.200- Other Funds
- 60 - Sikkim Su-Swastha Yojana (Employees Health Scheme) Fund
- 60.00.06- Sikkim Su-Swastha Yojana (Employees Health Scheme) Fund – Employees' Contribution, and
- 60.00.07- Sikkim Su-Swastha Yojana (Employees Health Scheme) Fund – Government/ Employer Contribution

2. Contribution to the Fund

The contributions to the fund shall be as notified vide Rule 5 (2) of the notification No. 237/H & FW dated 22.06.2021, in the following manner:

- i) Employee Contribution - Rs. 200/- employee/- month
- ii) Dependent Contribution - Rs. 200/- dependent/- month
- iii) Government/Employer's Contribution - Amount equal to the contribution of employee and his dependents.

3. Procedures for Contribution to the Fund

a) **Deduction by adjustment** (for employees drawing pay from consolidated fund of the state):

- i) The Centralized Payroll System in the Pranali Software has been customized to capture the employees details along with the number of dependents, Su-Swastha registration code of subscriber and amount.

ii) The DDOs shall make deduction relating to Su-Swastha Yojana in monthly salary bills of the regular employees and credit the amount under:

8235 - General and Other Reserve Fund

00.200 - Other Funds

60 - Sikkim Su-Swastha Yojana (Employees Health Scheme) Fund

60.00.06- Sikkim Su-Swastha Yojana (Employees Health Scheme) Fund – Employees' Contribution

(The necessary adjustment interface has been provided in Pranali software).

iii) The Treasury Pay & Accounts Offices while passing monthly salary bills shall ensure the correct posting of deductions of the amount under relevant column of deduction by adjustment.

The respective Treasury Pay & Accounts Offices shall forward the Drawing & Disbursing Officer wise and employee wise Deduction Statement by adjustments made under Sikkim Su-Swastha Yojana against the vouchers generated by Treasury, Pay and Accounts Offices for the month, by 10th of the succeeding month, to the concerned section under Health & Family Welfare Department.

(The necessary adjustment interface has been provided in Pranali /SIFMS software).

iv) The Treasury Pay & Accounts Offices shall also forward a copy of the compiled monthly accounts containing amount deducted under Sikkim Su- Swastha Yojana to the Finance Department on a monthly basis.

b) Deduction by Cheque.

i) The subscriptions of Employees and their dependents under deputation to PSUs/PRI/Autonomous Bodies and other organisations as applicable, shall be deposited in the nearest SBS Branch under relevant receipt head referred at para 3 (a) (ii) above. The PSUs/PRI/Autonomous Bodies shall also deposit matching employer contribution under the head

8235 - General and Other Reserve Fund

00.200 - Other Funds

60 – Sikkim Su-Swastha Yojana (Employees Health Scheme) Fund

60.00.07– Sikkim Su-Swastha Yojana (Employees Health Scheme) Fund – Government/ Employer Contribution

ii) The concerned PSUs/PRI/Autonomous Bodies shall forward the Bank Receipt (BRs) of such deposits along with the Statement of deductions with details of subscriber(s) and their dependent(s), and amount deducted against each employee for the month by the 10th of each succeeding month, to the Health and Family Welfare Department and Finance Department. The standard format for providing the details is appended at **Annexure I.**

c) The Health and Family Welfare Department shall compile the statements received from both the sources viz. (a) and (b) above and maintain ledger/records of individual subscribers and their contribution along with monthly contributions in the books of accounts.

d) Government/Employer Contribution to the Fund.

In order to enable transfer of matching government/employers contribution to the SSSYF, the Finance Department would make suitable budget provision under Health and Family Welfare Department in the expenditure head

2210- Medical and Public Health

01- Urban Health Services- Allopathy

01.797-Transfer to Reserve Funds/ Deposit Accounts

60- Sikkim Su-Swastha Yojana(Employees Health Scheme) Fund -Government Contribution

60.00.73- Transfer to Sikkim Su-Swastha Yojana (Employees Health Scheme) Fund

The Health and Family Welfare Department shall consolidate the employees contribution referred above at para 3 (a) and (b) (excluding the employers contribution from PSUs/PRI/Autonomous Bodies). The Employers contribution from PSUs/PRI/Autonomous Bodies shall be made on monthly basis along with the employee contribution. For employees drawing salary from the Consolidated Fund of the State, matching Government contribution would be transferred quarterly by Transfer Entry Order. The contributions will be made to the Public Account Head as under:

8235 - General and Other Reserve Fund

00. 200 - Other Funds

60- Sikkim Su-Swastha Yojana (Employees Health Scheme) Fund

60.00.07- Sikkim Su-Swastha Yojana (Employees Health Scheme) Fund – Government/ Employer Contribution

4. Booking of Expenditure under Health & Family Welfare Department

i) The expenditure involved in the payment of medical claims shall be made from Sikkim Su-Swastha Health Care Fund account opened in the designated Bank at Gangtok as per Rule 9 of the Notification No. 237/H & FW dated 22.06.2021. In order to enable Health & Family Welfare Department to draw the amount for transfer to Sikkim Su-Swastha Health Care Fund account, a suitable budget provision in the following expenditure head shall be opened under Demand No 13:

2210- Medical and Public Health

01- Urban Health Services- Allopathy

01.200- Other Health Scheme

60- Sikkim Su-Swastha Yojana (Employees Health Scheme) Fund

60.00.61- Sikkim Su-Swastha Health Care Fund account

The Department shall make the accounting adjustment for the expenditure made from the above revenue expenditure head from the Fund under the Head 8235 as deduct recoveries on 50% basis from two detailed heads. The following entry shall be made:

Debit:

- 8235** - General and Other Reserve Fund
- 00.200** - Other Funds
- 60** - Sikkim Su-Swastha Yojana (Employees Health Scheme) Fund
- 60.00.06** - Sikkim Su-Swastha Yojana (Employees Health Scheme) Fund – Employees' Contribution, and
- 60.00.07**- Sikkim Su-Swastha Yojana (Employees Health Scheme) Fund – Government/ Employer Contribution

Deduct debit:

- 2210**- Medical and Public Health
- 01**- Urban Health Services
- 907**- Deduct amount met from Sikkim Su- Swastha Yojana (Employees' Health Scheme) Fund

Investments in respect of fund balance in Public Accounts should be recorded under distinct sub head under minor head 201 as debit and liquidation as credit:

- 8235** - General and Other Reserve Fund
- 00.201** - Other Funds – Investment Account
- 04** - Investment from Sikkim Su-Swastha Yojana (Employees' Health Scheme) Fund

- ii) The Health & Family Welfare Department shall assess the requirement of fund for payment of medical claims based on the balance available in the Sikkim Su-Swastha Health Care Fund account and transfer funds either quarterly or as per need of payments. The Department shall maintain a minimum balance of Rs 10.00 Crore (Rupees ten crores) in the Sikkim Su-Swastha Health Care Fund account so that the intended objective of the government for cashless treatment is achieved.

5. Unspent balances in the SSSYF

The unspent balance in the SSSYF under Public Account as at the end of the financial year shall be the opening balance of SSSYF of the next financial year and would be available for utilization in that year.

6. The Health and Family Welfare Department shall furnish a certificate to the Finance Department, in respect of the accounts for previous year, in the month of April of each succeeding year indicating the amount received as employees contribution and employers contribution separately under the **Major Head 8235** and expenditure therefrom (i.e. transferred to bank account maintained by the Steering, Governance and Management Committee through the **Major Head: 2210**) and the balance available for the year. The Statement is to be provided in the format appended at **Annexure II**. The expenditure reported for a particular year should match with the expenditure figure reflected in the Finance Accounts of that year. In case of variation, figures reflected in Finance Accounts shall be taken as final.
7. The Drawing & Disbursing Officer shall conduct monthly reconciliation with Treasury Pay and Accounts Office as well as with Health & Family Welfare Department to sort out the discrepancies (if any). Similarly, quarterly reconciliation to be conducted to match the accounts maintained by office of the Accountant General, Sikkim. The PSUs/PRI/Autonomous bodies shall also conduct reconciliation on monthly basis with the Health & Family Welfare Department.

8. All accounting adjustments indicated above shall be done by the Health and Family Welfare Department in consultation with the Budget Division of the Finance Department.
9. The Steering, Governance and Health Care Fund Management Committee, who shall supervise and guide the implementation of Sikkim Su-Swastha Yojana and management of the Sikkim Su-Swastha Health Care Fund shall ensure that:
- The money drawn from the SSSYF and credited in the Sikkim Su- Swastha Yojana Health Care Fund account is actually utilized for the purpose for which the Sikkim Su-Swastha Yojan (Employees Health Scheme) has been launched.
 - Fund is not diverted for incurring inadmissible expenditure.
 - All administrative expenses of the Steering, Governance and Health Care Fund Management Committee and miscellaneous expenses shall be borne by the department from its normal budgetary provisions and not from the Sikkim Su-Swastha Health Care Fund account.
 - Accounting procedures are to be followed as prescribed above.

10. Removal of doubts

Where any doubt arises with regard to the interpretation of accounting procedures, the matter may be referred to Finance Department.

By order.

Sd/-
V.B.Pathak, IAS
Additional Chief Secretary
Finance Department

Copy for information to:-

- Chief Secretary, Government of Sikkim
- Secretary to the Hon'ble Chief Minister, Government of Sikkim
- Secretary to HE, the Governor of Sikkim
- Registrar General, High Court of Sikkim
- Pr. Accountant General, Sikkim
- All Head of the Departments, Government of Sikkim
- Treasury, Pay & Accounts Office (HQ)/East/West/North/South
- Director, ATI
- All Officers of Finance Department
- Joint Secretary, Home Department for publication in the Official Gazette
- Dy. Director, IT Cell, Finance Department for hoisting in the official website
- All Private Secretaries to the Hon'ble Ministers for information to the Hon'ble Ministers
- All Drawing & Disbursing Officers, Government of Sikkim
- File


Secretary-cum-Controller of Accounts
Finance Department

**STATEMENT OF DEDUCTION OF SUBSCRIPTION TOWARDS SU-SWASTHA YOJANA- FOR EMPLOYEES UNDER
PRIs/ PSUs/AUTONOMOUS BODIES**

NAME OF ORGANISATION:

NAME OF OFFICE:

MONTH OF DEDUCTION:

Sl. No.	Employee Code	Employee Name	No. of Dependents	Amount Deducted (Rs.)	Month of Deduction	Bank Receipt No.	Bank Receipt Date	Su-Swastha ID

PROFORMA

Statement showing receipt and expenditure from Sikkim Su-Swastha Yojana Fund (SSSYF) maintained under Public Account

SI No.	Particulars	(Rs in Lakhs)
1	Opening balance as on 01.04.20.....	
2	Employees contribution credited to SSSYF	
3	Contribution from PSUs/PRI/ Autonomous bodies	
4	Corresponding Employer/Government Contribution	
5	Interest Receipt out of Investment during the year	
6	Transferred to Sikkim Su- Swastha Health Care Fund as maintained in bank during the year from the head: <i>2210- Medical and Public Health</i> <i>01- Urban Health Services</i> <i>01.200- Other Health Services</i> <i>60- Sikkim Su-Swastha Yojana (Employees' Health Scheme) Fund</i> <i>60.00.61- Sikkim Su-Swastha Health Care Fund Account</i>	
7	Balance of Investment as on 31 st March.....	
8	Closing balance as on 31 st March (1+2+3+4+5)-(6+7)	