



GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
GANGTOK-737101

No. 20/ FIN/ADM

Dated: 03/03/2017

NOTIFICATION

In exercise of the powers conferred by clause (3) of article 166 of the Constitution of India, the Government of Sikkim hereby makes the following rules further namely:-

1. (1) These rules may be called the Sikkim Financial (Amendment) Rules 2017.
(2) They shall come into force at once.
2. In the Sikkim Financial Rules 1979,(hereinafter referred to as the said rules) for the existing Rule 40, the following shall be substituted, namely:-

Rule 40: Payment of Pay & Allowance etc and issue of last pay certificate.

- (1) When a Government servant is authorised to draw Pay & Allowances consequent upon fresh appointment/recruitment or is re-employed after resignation or on forfeiture of past service, a medical certificate of fitness to this effect shall be furnished by the government servant to the Drawing and Disbursing officer concerned, in order to submit the same to the Treasury Pay & Accounts Office along with the first pay bill.
- (2) When the name of a Government Servant appears for the first time in the acquaintance roll of any establishment on transfer, the bill shall be supported by a Last Pay Certificate as prescribed in Appendix-13. While on transfer from one establishment to another, arrear payment on account of pay & allowances on the date of transfer shall be drawn from the new place of posting, for which Non-Payment Certificate obtained from Drawing and Disbursing Officer who has issued the Last Pay Certificate shall be mandatorily appended with the claim.
- (3) The last pay Certificate as prescribed in Appendix-13 shall also be issued while on retirement/dismissal or quitting of service from the state Government.

4. In the said rules, after Appendix 12, the following new appendix shall be inserted, namely :- "APPENDIX-13"

By order and in the name of Governor.

Sd/-
M.G.Kiran
Principal Secretary
Finance Revenue and Expenditure Department
Government of Sikkim

Memo No.1(29)FIN/Acctts/2002-03/1331-1340

Dated:03/03/2017

Copy to:

1. All Secretaries and Head of Departments.
2. Accountant General, Sikkim, Lekha Pariksha Bhawan, Deorali, Gangtok
3. Registrar General High Court of Sikkim
4. Principal Director, TP&AO(HQ)
5. Director, AATI
6. Sr.P.S to the Chief Secretary
7. Sr.P.S to Principal Secretary, Finance Revenue & Expenditure Department
8. All Drawing & Disbursing Officers
9. Additional Secretary, Home Department for publication on official Gazette
10. Assistant Director, IT Cell FRED for uploading in official website
11. File
12. Guard File


Controller of Accounts
Finance Revenue and Expenditure Department
Government of Sikkim

APPENDIX -13
GOVERNMENT OF SIKKIM
DEPARTMENT OF _____
DISTRICT _____

No. _____

DATED: _____

LAST PAY CERTIFICATE
(See Rule 40 of SFR)

Certified that Shri/Smt/Ms:.....who has been transferred/deputed from..... to (Name of department/ Organisation) vide O.O.No..... Dated..... has been relieved vide O.O. No..... dated He/she has been paid salary upto(date/Month) at the following rates:

PART I

PAY & ALLOWANCES		DEDUCTIONS & ADJUSTMENTS			
NAME OF PAY & ALLOWANCES	AMOUNT	NAME OF DEDUCTION	ACCOUNT NUMBER	AMOUNT	BALANCE AMOUNT TO BE RECOVERED IN CASE OF GPF(ADVANCE), HBA(PRINCIPAL AMT)
PPB		GPF			
GP		GPF RECOVERY			
EXTRA PAY *		CPF			
NPA		GIS			
PERSONAL PAY		CGEGIS (AIS OFFICERS)			
SUBSISTANCE ALLOWANCE		PROFESSION TAX			
DA		LICENCE FEE			
HRA		(USER CHARGE(V C)			
SBCA		HBA (PRINCIPAL COMPONENT)			
N.E ALLOWANCE		HBA (INTEREST COMPONENT)			
RATION ALLOWANCE		OTHER DEDUCTION BY ADJUSTMENT			
KIT MAINT ALLOWANCE		RECOVERIES IF ANY			
CHARGED ALLOWANCE		TOTAL ADJUSTMENTS(A)			
DEPUTATION ALLOWANCE		DEDUCTIONS BY CHEQUE			
CONVEYANCE ALLOWANCE		NAME OF DEDUCTION	ACCOUNT NO/ POLICY NUMBER	AMOUNT	BANK BRANCH NAME WITH IFSC CODE
ANY OTHER ALLOWANCE		LIC 1			
		LIC 2			
		LIC 3			
		PRSS 1			
		PRSS 2			
		HOUSING LOAN 1			
		HOUSING LOAN 2			
		PERSONAL LOAN 1			
		PERSONAL LOAN 2			
		OTHER LOANS 1			
		OTHER LOANS 2			
		FAMILY MAINTAINANCE ALLOWANCE			
		POLICE WELFARE FUND			
		GSLI			
		ANY OTHER DEDUCTIONS			
		TOTAL DEDUCTION BY CHEQUE (B)			
TOTAL		TOTAL (A+B)			
Net payable amount:	Rs.				

(Reverse)

PART -II

DETAILS OF PERSONAL ADVANCES

SL. NO	NAME OF ADVANCE	ADVANCE AMOUNT	ADVANCE RECOVERED/ ADJUSTED TILL DATE	BALANCE AMOUNT TO BE RECOVERED/ ADJUSTED	YEAR & MONTH IN WHICH THE ADVANCE HAS BEEN DISBURSED
1	FESTIVAL ADVANCE				
2	T.A ADVANCE, LTC ADVANCE				
3	MEDICAL ADVANCE				
4	ANY OTHER ADVANCES				

PART- III

OTHER RECOVERIES & ADJUSTMENTS

SL N O	NAME OF RECOVERY	TOTAL AMOUNT OF RECOVERY	AMOUNT RECOVERED/ADJUSTED ON THE DATE OF ISSUE OF LPC	BALANCE AMOUNT TO BE RECOVERED/ADJUSTED	YEAR & MONTH IN WHICH THE RECOVERY HAS BEEN DISBURSED
1	E.O.L RECOVERY				
2	H.P.L RECOVERY				
3	EXCESS PAYMENT RECOVERY				
4	OTHER LOAN RECOVERIES (HOUSING/ PERSONAL ETC)				

PART IV

INCOME TAX DETAILS (IF APPLICABLE)

MONTH & YEAR	PAY & ALLOWANCES	HONORARIUM/ FEES & ARREAR PAYMENTS	TOTAL INCOME	INCOME TAX DEDUCTED AT SOURCE	BALANCE TO BE RECOVERED / ADJUSTED	TAN NO. OF D&DO FROM WHICH TAX IS ADJUSTED	AIN NO. of PAO THROUGH WHICH TAX HAS BEEN ADJUSTED
APRIL 20...							
MAY 20...							
JUNE 20...							
JULY 20...							
AUG 20...							
SEPT 20...							
OCT 20...							
NOV 20...							
DEC 20...							
JAN 20...							
FEB 20...							
MAR 20...							
TOTAL							

PART V

1. PAN NUMBER OF THE INCOME TAX DEDUCTEE :

2. SALARY ACCOUNT DETAILS OF THE EMPLOYEE :-

- (i) Account Number :
- (ii) Bank Branch name :
- (iii) IFSC code :

Signature of D&DO with seal
D&DO Code
TAN NO.