



## FINANCE DEPARTMENT GOVERNMENT OF SIKKIM

NOT. NO.5/FIN/ADM/A/685/2022-23

DATED:-25/08/2022

### NOTIFICATION

With the creation of new districts, and setting up Treasury Pay & Accounts Offices, the following operational procedure is notified for departments and Treasury Pay & Accounts Offices. The new Treasury Pay & Accounts Offices in Soreng and Pakyong Districts shall start operating from 1<sup>st</sup> September 2022.

1. All D&DOs under jurisdiction of respective districts as notified vide Act number.15 of 2021 (The Sikkim (Re-organisation of Districts) Act 2021, shall henceforth report to the respective treasury offices under their jurisdiction for processing their payments and receipts. The respective head of departments shall arrange to obtain fresh D&DO codes for D&DOs under the jurisdiction of new treasuries and declare their head of offices for respective district offices. Accordingly the respective D&DOs (if newly registered) shall obtain their TAN (Tax Account Number) for filing tax returns.
2. All Resource Controlling Officers shall arrange to re-map the budget heads to respective D&DOs according to their treasury jurisdiction in respective online applications.
3. The new treasury offices shall arrange to obtain **AIN** (Accounts Office Identification Number) for filling income Tax returns (Form 24G). They shall also be acquainted with the process of filling 24G on monthly basis and file the returns in time. Penalty for any delay in filing such returns shall be borne by the respective heads of treasuries.
4. All branches of State Bank of Sikkim, shall report the encashment of cheques issued by treasury offices alongwith all bank receipts generated by these bank branches to the respective District Treasury Pay & Accounts Offices through their focal point branch of the district. The list of Banks/Branches mapped under respective treasuries is given in **Appendix-I**.
5. The cheques in transit before establishment of new treasury offices but, encashed in any branches of State Bank of Sikkim under the newly constituted districts shall be forwarded to the respective treasuries from which it was issued. All Treasury Pay & Accounts Offices must ensure that the balances under cheques and bill, remittances under the respective treasuries are cleared and nullified.
6. The bank receipts issued by branches of State bank of Sikkim, before the day of establishment of new treasuries, shall be sent to the treasuries in which these bank branches were mapped earlier.
7. The Works/schemes for which payment were processed from existing treasuries and requiring transfer to new treasuries in accordance with their jurisdiction for settlement of balance payments, the following procedure shall be adopted scrupulously.
  - i. The concerned department should furnish the details of the work/scheme as per the performa given in **Appendix-II** (in six copies) to the respective Treasury Pay & Accounts Office from which the previous payments were released against the scheme/work.

- a. 1<sup>st</sup> copy of the performa should be marked as **Receiving Treasury copy**,
  - b. 2<sup>nd</sup> copy should be marked as **Handing over Treasury copy**,
  - c. 3<sup>rd</sup> copy to be marked and **Head of Departments copy**,
  - d. 4<sup>th</sup> copy to be marked as **Accountant General's Copy**,
  - e. 5<sup>th</sup> copy to be marked as **Receiving D&DOs copy** and
  - f. 6<sup>th</sup> Copy to be marked as **Handing over D&DOs copy**.
- ii. The performa (**Appendix-II**) should invariably be supported with a copy of the sanction order. The signatory on the performa (Appendix-II) shall be Head of Department, D&DO, Head of Accounts of Respective Department and the respective project incharge/scheme head. All six copies of the Performa (Appendix-II) have to be signed in ink with seal by all concerned and no facsimile signature is acceptable. All copies of **Appendix –II** shall be forwarded to respective treasury for certification of the facts recorded therein.
  - iii. On receipt of the Performa in **Appendix –II** the Chief Pay & Accounts Officer/Head of the handing over Treasury Pay & Accounts Office shall verify the facts stated therein and certify the statement. If, the statement given by the Department is found incorrect, then the Chief Pay & Accounts Officer shall reject the statement submitted by the Department and instruct the respective department to refurnish the corrected statement. If the handing over treasury certifies the performa, the handing over treasury should invariably record the remarks against such works/schemes with text "**Scheme closed and shifted to new Treasury "... (Treasury name)"**" under the dated signature and seal of the Chief Pay & Accounts Officer/ Head of Treasury.

Thereafter, the handing over treasury shall not process payment against the closed/shifted work. A copy of the performa in **Appendix-II** signed by the Chief Pay & Accounts Officer/Head of handing over treasury shall be forwarded to the concerned Head of Department, Drawing and Disbursing Officer, Scheme incharge, new Treasury Pay & Accounts Office and Accountant General's office for accounting and audit purposes.

- iv. All Pay & Accounts Offices shall maintain a shifted work/scheme register. On issue or receipt of the performa in **Appendix-II**, the respective Pay & Accounts offices should maintain the details of shifted schemes in work/scheme register .The format of register is given below.

Sl No	Date of receipt/ issue of performa	Name of dept from whom received	Name of D&DO from whom received	Name of work(s)/ scheme(s)	Sanction order number, & Date	Total amount of sanction against the work	Expenditure from existing treasury out of the sanctioned amount.	Balance payments under the sanction/s scheme.
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- v. A guard file shall be maintained by all treasuries to record **Appendix-II** supported with a copy of sanction order against each scheme(s)/work and produced to audit, if called upon.
  - vi. The new district Treasury Pay & Accounts Offices shall ensure that no payments against scheme under progress before establishment of new treasuries shall be processed without receipt of the signed performa vide (i), (ii) & (iii) above.
  - vii. New schemes sanctioned prior to establishment of new treasuries but not paid from any other treasuries, can be released by new treasury offices based on proforma in Appendix-II.
  - viii. The appendix should be numbered with date as per the entries in the register vide (iv) above.
8. For public works deposits (deposit works, security deposits, etc) deposited prior to establishment of new treasuries, the procedure laid in SI no 7 to be adopted before releasing any payments.

9. The handing over treasuries in co-ordination with line departments should close and adjust the balances under public works deposits in their book of accounts upon issue of Appendix-II. The receiving treasuries shall record the balances of public works deposit transferred by the other treasury as opening balance in their books of accounts. All Pay and Accounts Offices shall maintain a guard file containing statement of balances under public works for future references and audit purpose, if called upon.
10. The respective departments must complete the procedure indicated in sl. No.7 in single instance as far as possible. All works to be transferred to new treasuries should be compiled once and transferred adopting procedures given at SI no.7.
11. All rules and procedures laid in PWD code and manual, Hand book of Accounting, Notification no.14/FIN/ADM, Dated:2<sup>nd</sup> July 2003 alongwith accounting guidelines thereof, Circular No.01/PAO dated:25/07/2003 and all other financial and accounting rules as applicable to be followed scrupulously by all treasury offices. Any ambiguity on checks to be exercised by PAOs and accounting methods followed by treasury offices, the concerned head of Treasury Pay & Accounts Office is responsible for strict enforcement of rules and procedures.
12. All unsettled advances requiring adjustments from the new Treasury Pay & Accounts Offices, shall be settled, based on certificate furnished by the department in **Appendix-III** in five copies. The **Appendix-III** should be issued with issue number and date. The copies to be marked as under:-
  - a. 1<sup>st</sup> copy of the performa should be marked as **Receiving Treasury copy**,
  - b. 2<sup>nd</sup> copy should be marked as **Handing over Treasury copy**,
  - c. 3<sup>rd</sup> copy to be marked and **Handing over D&DOs copy**,
  - d. 4<sup>th</sup> copy to be marked as **Accountant General's Copy**,
  - e. 5<sup>th</sup> Copy to be marked as **Receiving D&Dos copy**.
13. Any difference in accounts and cash balances should be settled immediately with intimation to Accountant General, Sikkim. The monthly cash accounts prepared by all Treasury Pay & Accounts Offices must be reconciled with the designated focal point branch of the State Bank of Sikkim following relevant procedures laid in Chapter-13 of Civil Accounts Manual. Any discrepancies must be rectified and settled before submission of monthly accounts to the Accountant General. The verified datewise monthly statement of receipt and payments must be signed jointly, by the respective Chief Pay & Accounts Officer/Head of Treasury and the Head of respective focal point branch of the State Bank of Sikkim before submission of accounts to Accountant General. The total figures of Datewise Monthly Statement and Verified Datewise Monthly statment must tally each other. It must be ensured that the Difference of monthly cash inflow and cash outflow as per Verified Datewise monthly statements must tally with the cash balance under N- Cash Balances-(MH- 8999-Cash Balance). In case of any difference in cash balance in the monthly accounts submitted to Accountant General, the respective head of treasuries shall be held responsible.
14. All Treasury Pay & Accounts Offices must maintain a register of monthly cash balances and record details viz: Opening Cash Balance for the month, Cash Receipts during the month, Cash expenditure during the month, Closing Cash Balance and, Remarks (If any). In addition, the Treasury Headquarters shall maintain a separate register for consolidation of cash balances submitted by all treasury offices.
15. The consolidated monthly cash balance statement compiled by Treasury Headquarters and the consolidated bank statement issued by State Bank of Sikkim Headquarters must reconcile each other. The consolidated cash balance statement and bank statement after reconciliation, must be signed jointly by the signatory authorised by the Managing Director, State Bank of Sikkim and the Head of

- Treasury Pay & Accounts Office, Headquarters. The signed statement must reach the office of the Accountant General and Accounts Division of Finance Department by 13<sup>th</sup> of each month without fail.
16. The office of the Accountant General, Sikkim shall return such monthly accounts where the Datewise Monthly Statement & Verified Datewise Monthly Statement is not signed, certified jointly by heads of treasury offices and heads of focal point branches of State Bank of Sikkim.
  17. All treasuries should process their monthly works accounts manually until version 2.0 of SIFMS replaces the existing SIFMS.
  18. The change in names of treasury offices as notified vide notification number.12/FIN/ADM, Dated:09/03/2022 shall be effected in the online applications of State Bank of Sikkim and Treasuries from the date of operation of the new treasuries.
  19. All treasuries shall forward their monthly accounts with complete details in prescribed forms, directly to Accountant General with a copy to Finance Department and Treasury Headquarters within the stipulated time.

By order

Sd/-  
(V.B.Pathak, IAS)  
Additional Chief Secretary  
Finance Department  
Government of Sikkim.

File No. GOS/ FIN/ADM/A/685/2022-23

Dated: 25-08-2022

Memo No.12-24/FIN/ADM

Copy to:-

1. All Heads of Departments
2. Accountant General Sikkim
3. All Heads of Treasury Pay & Accounts Offices
4. All heads of Accounts of Respective department
5. Secretary to HCM for information to HCM
6. Private Secretaries to Hon'ble Ministers, MPs and MLAs
7. All Heads of Offices
8. District Collectors of all districts
9. All officers under Finance department
10. All Drawing and Disbursing officers
11. IT Cell Finance department for hosting in website.
12. File
13. Guard file

  
Secretary cum Controller of Accounts  
Finance Department

**APPENDIX-I**  
**LIST OF SBS BRANCHES MAPPED UNDER RESPECTIVE PAOs AS PER DISTRICT**  
**JURISDICTION NOTIFICATION NUMBER 26/L&PAD/2021 DATED 13/12/2021 AND**  
**BRANCH NAME, BRANCH CODES, LOCATION**

**DISTRICT :GANGTOK(HQ)**  
**TREASURY NAME: TPAO HQ**

1.	GANGTOK MAIN	FOCAL POINT BRANCH
2.	KSC	BRANCH
3.	SECRETARIAT	BRANCH
4.	MAIN BRANCH EXT COUNTER	REVENUE COUNTER
5.	SNT COMPLEX	REVENUE COUNTER
6.	MANAN KENDRA	BRANCH

**DISTRICT :GANGTOK**  
**TREASURY NAME: TPAO GANGTOK**  
**FOCAL POINT BRANCH: GANGTOK MAIN**

1.	DEORALI	BRANCH
2.	RANIPOOL	BRANCH
3.	SINGTAM	BRANCH
4.	SICHEY	BRANCH
5.	RAKDONG TINTEK	BRANCH
6.	SANG	BRANCH
7.	MAKHA	BRANCH
8.	BOJOGHARI	BRANCH
9.	TSOMGO	BRANCH
10.	TADONG	BRANCH
11.	RANKA	BRANCH
12.	NANDOK	BRANCH
13.	SOCHAKGANG	REVENUE COUNTER
14.	KHAMDONG	BRANCH

**DISTRICT : PAKYONG**  
**TREASURY:TPAO PAKYONG**

1.	PAKYONG	FOCAL POINT BRANCH
2.	PAKYONG BAC	REVENUE COUNTER
3.	RANGPO	BRANCH
4.	RANGPO CHECK POST	REVENUE COUNTER
5.	RHENOCK	BRANCH
6.	RONGLI	BRANCH
7.	MAMRING	BRANCH
8.	RORATHANG	BRANCH
9.	MAJITAR	BRANCH

10.	PARAKHA	BRANCH
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**DISTRICT GYALSHING  
TREASURY:TPAO GYALSHING**

1.	DENTAM	BRANCH
2.	GYALSHING	FOCAL POINT BRANCH
3.	RABDENTSE	BRANCH
4.	YUKSOM	BRANCH
5.	MARTAM	BRANCH
6.	TASHIDING	BRANCH
7.	DARAP	BRANCH
8.	LEGSHP	BRANCH

**DISTRICT: SORENG  
TREASURY:TPAO SORENG**

1.	SOMBARIA	BRANCH
2.	SORENG	FOCAL POINT BRANCH
3.	RINCHENPONG	BRANCH
4.	MANGALBARIA	BRANCH
5.	CHUMBUNG	REVENUE COUNTER
6.	NAYA BAZAR	BRANCH

**DISTRICT MANGAN  
TREASURY:TPAO MANGAN**

1.	CHUNGTHANG	BRANCH
2.	MANGAN	FOCAL POINT BRANCH
3.	KABI	BRANCH
4.	PASSINGDONG	BRANCH
5.	PHODONG	BRANCH
6.	LACHEN	BRANCH
7.	LACHUNG	BRANCH

**DISTRICT NAMCHI  
TREASURY:TPAO NAMCHI**

1.	JORETHANG	BRANCH
2.	MELLI	BRANCH
3.	NAMCHI	FOCAL POINT BRANCH
4.	RAVANGLA	BRANCH
5.	TEMI TARKU	BRANCH
6.	YANGANG	BRANCH
7.	NAMTHANG	BRANCH
8.	MELLI CHECK POST	REVENUE COUNTER
9.	NAMCHI EXTENSION COUNTER	REVENUE COUNTER
10.	KEWZING	BRANCH

11.	SIKIP	BRANCH
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BRANCH CODE, BRANCH NAME DISTRICT AND BANK TYPES

SL NO	BRANCH CODE	BARCODED BRANCH CODE	BRANCH NAME	DISTRICT	BANK TYPE
1	11042	POW042	BOJOGHARI	GANGTOK	BANK
2	11002	POW002	DEORALI	GANGTOK	BANK
3	11051	POW051	KHAMDONG	GANGTOK	BANK
4	11040	POW040	MAKHA	GANGTOK	BANK
5	11049	POW049	NANDOK	GANGTOK	BANK
6	11025	POW025	RAKDONG TINTEK	GANGTOK	BANK
7	11005	POW005	RANIPOOL	GANGTOK	BANK
8	11046	POW046	RANKA	GANGTOK	BANK
9	11030	POW030	SANG	GANGTOK	BANK
10	11023	POW023	SICHEY	GANGTOK	BANK
11	11010	POW010	SINGTAM	GANGTOK	BANK
12	11050	POW050	SOCHAKGANG	GANGTOK	COUNTER
13	11044	POW044	TADONG BRANCH	GANGTOK	BANK
14	11043	POW043	TSOMGO BRANCH	GANGTOK	BANK
15	22039	POW039	DARAP	GYALSHING	BANK
16	22011	POW011	DENTAM	GYALSHING	BANK
17	22012	POW012	GYALSHING	GYALSHING	BANK
18	22061	POW061	LEGSHIP	GYALSHING	BANK
19	22031	POW031	MARTAM (Hee Bermoik-BDO Office)	GYALSHING	BANK
20	22054	POW054	NAYA BAZAR	GYALSHING	BANK
21	22013	POW013	RABDENTSE	GYALSHING	BANK
22	22034	POW034	TASHIDING	GYALSHING	BANK
23	22026	POW026	YUKSOM	GYALSHING	BANK
24	11038	POW038	24X7 COUNTER	HQ	COUNTER
25	11001	POW001	GANGTOK MAIN	HQ	BANK
26	11003	POW003	KSC Branch (Lall Bazar, Gangtok)	HQ	BANK
27	11053	POW053	MANAN KENDRA	HQ	BANK
28	11009	POW009	SECRETARIAT	HQ	BANK
29	11041	POW041	SNT COMPLAX	HQ	COUNTER
30	44016	POW016	JORETHANG	NAMCHI	BANK
31	44060	POW060	KEWZING	NAMCHI	BANK
32	44017	POW017	MELLI	NAMCHI	BANK
33	44037	POW037	Melli Check Post	NAMCHI	COUNTER
34	44018	POW018	NAMCHI	NAMCHI	BANK
35	44056	POW056	NAMCHI EXTENSION COUNTER	NAMCHI	COUNTER
36	44033	POW033	NAMTHANG	NAMCHI	BANK
37	44019	POW019	RAVANGLA	NAMCHI	BANK
38	44062	POW062	SIKIP	NAMCHI	BANK
SL	BRANCH	BARCODED	BRANCH NAME	DISTRICT	BANK TYPE

NO	CODE	BRANCH CODE			
39	44020	POW020	TEMI TARKU	NAMCHI	BANK
40	44024	POW024	YANGANG	NAMCHI	BANK
41	33021	POW021	CHUNGTHANG	MANGAN	BANK
42	33029	POW029	KABI	MANGAN	BANK
43	33057	POW057	LACHEN	MANGAN	BANK
44	33058	POW058	LACHUNG	MANGAN	BANK
45	33022	POW022	MANGAN	MANGAN	BANK
46	33036	POW036	PASSINGDONG	MANGAN	BANK
47	33055	POW055	PHODONG	MANGAN	BANK
48	11063	POW063	MAJITAR	PAKYONG	BANK
49	11035	POW035	MAMRING	PAKYONG	BANK
50	11004	POW004	PAKYONG	PAKYONG	BANK
51	11048	POW048	PAKYONG BAC	PAKYONG	COUNTER
52	11028	POW028	PARAKHA	PAKYONG	BANK
53	11006	POW006	RANGPO	PAKYONG	BANK
54	11906	POW906	RANGPO CHECK POST	PAKYONG	COUNTER
55	11007	POW007	RHENOCK	PAKYONG	BANK
56	11008	POW008	RONGLI	PAKYONG	BANK
57	11052	POW052	RORATHANG	PAKYONG	BANK
58	22059	POW059	CHUMBUNG	SORENG	COUNTER
59	22047	POW047	MANGALBARIA	SORENG	BANK
60	22032	POW032	RINCHENPONG	SORENG	BANK
61	22014	POW014	SOMBARIA	SORENG	BANK
62	22015	POW015	SORENG	SORENG	BANK



APPENDIX-II

NAME OF DEPARTMENT: \_\_\_\_\_

NAME OF OFFICE WITH DDO CODE:- \_\_\_\_\_

STATEMENT OF SHIFTED WORK FROM EXISTING TREASURIES TO NEW TREASURIES

1	2	3	4	5	6	7	8	9(7-8)	10	11
SL NO	D&DO CODE	NAME OF SCHEME	SANCTION ORDER NO	SANCTION ORDER DATE	TOTAL SANCTIONED AMOUNT UNDER THE SCHEME	(IF DISTRICT WISE WORK(S)/SCHEME(S) PRESENT IN THE SANCTION, THEN SPECIFY WORK/SCHEME(S) DETAILS OUT OF THE TOTAL SANCTION AGAINST COL (6)	EXPENDITURE OUT OF AMOUNT AT COL 7	BALANCE AMOUNT OF SANCTION	SECURITY DEPOSITS DEDUCTED FROM PAYMENTS AGAINST THE WORK IN PUBLIC ACCOUNTS	REMARKS

HEAD OF DEPARTMENT  
 HEAD OF ACCOUNTS  
 D&DO  
 HEAD  
 SCHEME INCHARGE/DIVISION

NAME OF VERIFYING/CERTIFYING TREASURY: \_\_\_\_\_

SIGNATURE OF HEAD OF HANDING OVER TREASURY  
 WITH SEAL.

\* Note:- Details of all works to be transferred to new treasury offices be furnished in one instance only as far as possible.

APPENDIX-III  
**STATEMENT OF UNSETTLED ADVANCES TO BE SHIFTED TO NEW TREASURIES FOR SETTLEMENT**  
 NAME OF DEPARTMENT:  
 NAME OF OFFICE WITH DDO CODE:-

SL NO	D&DO CODE	VOUCHER NUMBER OF ADVANCE CONTINGENT BILL	VOUCHER DATE	SANCTION ORDER DATE	TOTAL SANCTIONED AMOUNT	TOTAL AMOUNT OF DETAILED BILL	DIFFERENCE (IF ANY)	NAME OF THE TREASURY FROM WHICH ADVANCE IS DRAWN	BALANCE AMOUNT OF SANCTION/IF ADJUSTMENT IS GREATER THAN ADVANCE AMOUNT)	Remarks
1	2	3	4	5	6	7	8	9	10(6-7)	11

HEAD OF OFFICE

D&DO

**CERTIFICATE OF HANDING OVER TREASURY**

Certified that the Advance Contingent bills as indicated above is/are checked and verified. It is found that the advances are not settled.

Signature of Head of handing over treasury