

# FINANCE REVENUE & EXPENDITURE DEPARTMENT GOVERNMENT OF SIKKIM GANGTOK

NO. 31/FIN/ADM

DATED: 21/06/2017

## **NOTIFICATION**

In exercise of the powers conferred by Article 166 of the Constitution of India, the Governor of Sikkim hereby makes the following rules further to amend the Sikkim Financial Rules, 1979, namely:-

# Short title and commencement

- 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 "said Rules", unless other-wise expressly provided for the words, "Plan and Non "Plan "wherever they occur, the words "Capital and Revenue" shall be substituted.

# Amendment of Rule 63

- 3. In the said rules, in rule 63, the words," whether within the Plan or Non Plan appearing in the first sentence, shall be omitted.
- 4. In the said rules, in sub-rule (1) of rule 65, note 2 and the entries relating thereto shall be omitted.

## Amendment of Rule 65 Amendment of

Rule 84

- 5. In the said rules in rule 83, in sub rule (3) for the words "figures of Plan and Non Plan" appearing in the first sentences, the words "Capital and Revenue", shall be substituted.
- 6. In the said rules, in rule 84,
  - (1) In the form, under sub-heading "Instructions" for Serial No.2 and the entries relating thereto, the following shall be substituted namely:-
    - "Separate statement should be prepared in respect of capital and Revenue Expenditure", shall be substituted.
  - (2) after note 3, the following notes shall be inserted, namely:-

**Note 4:-** "Surrender shall not be resumed from the heads to which Supplementary Grants have been provided for. No re-appropriation shall be allowed from such provision".



Note 5:-"Surrender shall not be resumed from the heads to which additional grants has been provided by way of Re-appropriation."

## Amendment of Rule 85

- 7. In the said rules, in rule 85 for sub rule (9), the following shall be substituted namely:-
  - (9) "Funds provided under salary heads except Charged Expenditure shall not be re-appropriated to any other heads of accounts."

SD/M.G.KIRAN
PRINCIPAL SECRETARY
FINANCE ,REVENUE & EXPENDITURE DEPARTMENT
GOVERNMENT OF SIKKIM
File.no.GOS/FIN/ACCTTS/A-193/2017/2018

#### MEMO NO.305-317/FIN/ADM

DATED:21/06/2017

### Copy to:-

- 1. All Heads of Departments,
- 2. Principal Accountant General , Sikkim, Lekha Pariksha Bhawan, Deorali, Gangtok
- 3. Principal Director, TP&AO(HQ)
- 4. Principal Director, Internal Audit,
- 5. Additional Secretary, Home Department for publication in official Gazettte,
- 6. Chief Pay & Accounts Officers/East/West/North/south,
- 7. All Heads of Offices,
- 8. All Drawing & Disbursing Officers
- 9. All officers of FRED,
- Assistant Director, IT Cell (FRED) for hoisting in the FRED Website.

11. File & Guard file.

PRINCIPAL DIRECTOR OF ACCOUNTS FINANCE, REVENUE & EXPENDITURE DEPARTMENT GÖVERNMENT OF SIKKIM.