

GOVERNMENT OF SIKKIM
FINANCE, REVENUE & EXPENDITURE DEPARTMENT
GANGTOK

No. 15 /Fin/Adm

Dated. Gangtok, 25th March, 2017

OFFICE MEMORANDUM

As a part of the fiscal and budgetary reforms programme, the Ministry of Finance, Department of Economic Affairs, Government of India vide OM No. 1(16) - B (AC)/2011 dated 23rd August 2016 has issued guidelines to do away with the long standing practice of classifying expenditure under 'Plan and Non-Plan' for preparation of Annual Budget, 2017-18, while retaining the distinction between Revenue and Capital expenditures. Accordingly, the State Government has also made a similar arrangement in the Annual Budget for 2017-18 for merger of Plan and Non-plan within the existing budgetary frameworks.

In order to comply with the above guidelines with effect from 1st day of April, 2017, following instructions are hereby issued to all concerned for compliance.

1 Bill Forms.

- a) Existing PINK FORM being used for booking Plan Contingent Expenditure shall be used for booking Contingent Capital Expenditure duly affixing a seal "CAPITAL" with effect from 01/04/2017
- b) Existing WHITE FORM being used for booking Non- Plan Contingent Expenditure shall be used for booking Contingent Revenue Expenditure duly affixing a seal "REVENUE" with effect from 01/04/2017
- c) In the existing Abstract Contingent Bill and Detailed Contingent Bill Forms , the word " Plan / Non- Plan" appearing in Form 1 & Form 2 respectively shall stands deleted with effect from 01/04/2017.

- 2 The Treasury and Pay & Accounts Office (HQ) shall issue necessary instructions to all the Pay & Accounts offices and Sub - Treasuries within the State for necessary changes in their books of accounts being maintained by them in order to comply with the above decision.
- 3 The Treasury and Pay & Accounts Office (HQ) shall also prescribe the necessary changes in the reporting Performa / Forms in consultation with the office of the Accountant General for compiling & reporting of monthly compiled accounts based on the revised arrangements latest by 15th of April 2017.
- 4 The Treasury & Pay & Accounts offices shall not entertain any bills for payment if the conditions as laid down in Para 1 above have not been complied.
- 5 The State Bank of Sikkim shall prepare a single scroll for all types of payment with effect from 01/04/2017 even for those Plan / Non- Plan cheques issued prior to 01/04/2017.
- 6 Accordingly, in order to have minimal impact in the SIFMS application & data base, the earlier non- plan columns have been disabled. Hence, all payment transactions are to be recorded under the earlier "Plan" column. Thereafter, the soft copies /copy of the bank scroll may be forwarded to the respective offices in a regular interval as usual.
- 7 All Heads of Department / Offices are requested to direct their Sub-Ordinate offices and respective Drawing & Disbursing Officers to comply with the above guidelines to avoid unnecessary confusions. A copy of the instructions issued by respective offices on the above subject may kindly be endorsed to Pr. Secretary, Finance, and Revenue & Expenditure Department within 15/04/2017.

By order.


Sd/-
Principal Secretary
File No GOS/FIN/ADM/B-190/2012

Memo No 1428-1435 /Acctt/Fin/2016-17

Dated 25/03/2017

Copy for information to:-

1. All Heads of Department
2. Principal Director, Treasury , Pay & Accounts (HQ) Gangtok
3. Managing Director, State Bank of Sikkim.
4. Accountant General (Audit)Sikkim. Lekha Parikhsa Bhawan , Deorali.
5. Dy. Accountant General (A&E)Sikkim. Lekha Parikhsa Bhawan , Deorali.
6. All Chief Pay & Accounts Officers E/W/N/S
7. All officers of FRE
8. File & Guard file


Govind Prakash Kaushik
25/3/2017