



GOVERNMENT OF SIKKIM
FINANCE DEPARTMENT
TASHILING SECRETARIAT, GANGTOK

No: 49 /FIN/ADM/2026

Date: ^u26 August, 2026

OFFICE MEMORANDUM

Subject: Rollout of E-sanctions, e-Payments, e-Bills, e-Vouchers, Accountant General's Interface and Aadhaar-Based Direct Benefit Transfer (DBT) for State Sector Schemes under "PRANALI".

With the approval of the Government, the Finance Department, Government of Sikkim, is pleased to declare the official rollout of e-sanctions, e-payments, e-bills, e-vouchers, AG's interface and Aadhaar-based Direct Benefit Transfer (DBT) systems for the State Sector Schemes under the comprehensive umbrella of PRANALI. This shall come into effect on 1st September 2026.

To ensure the seamless implementation of this transition towards a paperless digital financial eco-system, the following framework and operational guidelines are hereby notified for strict compliance by all concerned.

1. Transition to E-bill, e-voucher Flow, & Account Setup

1.1. The State Treasury Offices and the Drawing & Disbursing Officers (D&DOs) linked to them shall operate entirely paperless under this initiative. The generation of Physical Sanctions, Bills, supporting documents and their physical flow to the Treasury Offices and the Accountant General shall cease with immediate effect.

1.2. Digital e-bills with digitally signed sanction orders by the respective nodal officers as defined in the Sikkim Financial Rules 2025, and

supporting documents (wherever required as per SFR-2025 and other Rules as prescribed from time to time) duly authenticated by the D&DOs through the digital signatures, shall flow to the Treasury Pay and Accounts Offices. An e-bill shall become a valid voucher once passed and an e-cheque is issued by the Treasury Pay & Accounts Offices. These digital vouchers shall then flow as usual to the Accountant General's Office for accounting and auditing purposes through Accountant General's Interface.

1.3. Treasury Pay and Accounts Office-wise designated payment accounts shall be operated through the designated State Bank of Sikkim account for pulling of the funds from the State Government Account for its final disbursement and to capture failed/returned payments due to account, IFSC or other technical discrepancies.

1.4. The ecosystem will operate paperless during this transition period with parallel maintenance of all record at D&D.O. and Treasury level until further order.

2. E-Cheque Processing & Digital Fund Flow Mechanism

2.1. Following the e-signing of the e-cheque, the e-cheque and it's linked e-payment file shall become available in the D&DO services for final disbursement from the D&DO's end. Requisite physical books of account, as usual, for cross-referencing the data shall be maintained during the transition period or as per the directions issued by the Finance Department from time to time. The D&DO shall finally push the e-cheque to the State Bank of Sikkim for disbursement.

2.2. Once the e-cheque is disbursed by the D&DO, the exact amount is pulled from the State Government Account maintained at the State Bank of Sikkim and credited to the respective treasury accounts linked with the e-cheque.

2.3. Upon receipt of this Credit Notification from the State Bank of Sikkim, the linked payment file triggers immediately debiting the respective Treasury Bank accounts and concurrently crediting the final Payee(s) accounts.

2.4. Concurrently, upon issuance of e-cheques by Treasury Pay and Accounts Office and subsequent disbursements from the State Bank of Sikkim, the respective Debt, Deposit, and Remittance (DDR) heads shall be debited or credited.

3. Aadhaar-Based Direct Benefit Transfer (DBT) Framework

3.1. Aadhaar-based DBT for State Sector Schemes shall be exclusively processed by the respective D&DOs under the Head of the Department at respective Head offices by raising claims/e-bills against the respective Aadhaar numbers of the beneficiaries until further directions from the Finance Department.

3.2. The Treasury Pay & Accounts Office (Headquarter) shall pass the DBT payment bills and issue the e-cheques. The E-signing triggers the e-cheque to the State Government Accounts, debiting the required funds and crediting it to the designated State DBT Account at the Reserve Bank of India (RBI), Gangtok.

3.3. Upon confirmation of credited funds at the RBI, the respective Pay & Accounts Office shall generate and sign the Presentation File, sending it to the National Payments Corporation of India (NPCI) within designated time slots (Excluding Saturdays, Global holidays and other Government of India holidays) for final beneficiary verification and its disbursement by debiting the Reserve Bank of India DBT account.

4. Management of Failed Transactions & Suspense Accounts

4.1. Failed transactions shall be re-credited to the originating treasury accounts and formally classified as a Receipt in Suspense accounts under the relevant Major, Minor, and Detailed Heads of accounts as prescribed.

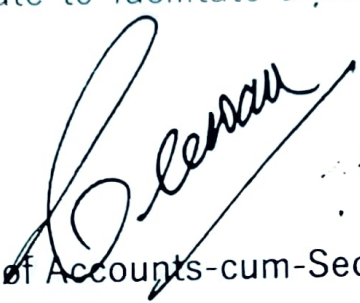
4.2. D&DOs are responsible for the prompt reprocessing of failed transactions. They shall rectify the payee records, debit the respective suspense head, and submit the e-bills for failed transactions to the respective Treasury Offices for payment processing.

- 4.3. Failed DBT payments arising due to inactive Aadhaar, dormant bank accounts, or any other technical and operational reasons shall be credited back to the DBT accounts for State Sector DBT schemes held at RBI, Gangtok.
- 4.4. These funds shall be treated as receipt in suspense accounts under the relevant Major, Minor, and Detailed heads of accounts as prescribed by the Finance Department.
- 4.5. D&DOs are responsible for the prompt reprocessing of failed DBT transactions. They shall rectify the payee records, debit the respective suspense head, and submit the e-bills for failed transactions with correct Aadhaar details back to the Treasury Offices for payment re-processing.
- 5. Computation of Cash Balances and Accountant General's Interface.**
- 5.1. All residual balances residing under the Treasury-wise Payment accounts and the RBI DBT account for Aadhaar-based DBT payments shall integrally form the part of the overall cash balance of the State Government. The vouchers and the monthly accounts are submitted through the Accountant General's Interface and the Accountant General's Office is required to download the required file and reports for their consumption and accounting purpose. The Office of the Accountant General shall intimate the list of users of their offices to the Finance Department for registration in Pranali. It shall also intimate the list of users retired from service, for deactivating them in the system.
- 6. Control room for call support and error management.**
- 6.1. A control room with call facilities and chatbots is established in the Finance Department for call logging, support and error management with suitable officers and staff strength. Users are required to log their calls using the chat bots or Call/e-mails.
- The D&DOs and their subordinates are personally responsible for correctness of the transactions processed by them. Any wrong

payments owing to wrong payee accounts, the D&DOs and their subordinates will be personally held accountable.

All Departments, RCOs, Treasury Offices, Nodal officers, Accountant General's Office and D&DOs are required to ensure absolute adherence to this framework and co-operate to facilitate a seamless transition.

By Order,


Controller of Accounts-cum-Secretary
Finance Department
Government of Sikkim

Memo NO-66-81

Copy to:

Dated - 26/08/26

1. All Secretaries / Heads of Departments, Government of Sikkim.
2. The Principal Accountant General, Sikkim, Gangtok.
3. The Principal Director, Treasury Pay & Accounts Office(HQ)
4. All Heads of the District Treasury Pay & Accounts Offices, Government of Sikkim.
5. The Managing Director, State Bank of Sikkim, Gangtok.
6. The General Manager, Reserve Bank of India (RBI), Gangtok.
7. The Competent Authority, National Payments Corporation of India (NPCI).
8. All Heads of Accounts, RCOs, Drawing & Disbursing Officers (D&DOs), and Nodal Officers designated for signing Sanction orders.
9. Staff Officer to the Cabinet Secretary for Information to the Cabinet Secretary.
10. Staff Officer to the Chief Secretary for Information to the Chief Secretary.
11. Joint Director, IT Cell for hoisting this in the website of the Finance Department
12. All officers under the Finance Department.
13. File / Guard File.