



**FINANCE DEPARTMENT  
GOVERNMENT OF SIKKIM**

O.M. NO. 125/FIN/ADM

Dated.15/03/2024

**OFFICE MEMORANDUM**

**Subject: -Implementation of Works module of DDO and Treasury services with Integrations, from the beginning of the financial Year 2024-25.**

In partial modifications to O.M. No.05/FIN/ADM, Dated:23/06/2020, O.M.No.03/FIN/ADM, dated:05/05/2022 and, O.M.No.13/FIN/ADM, dated: 24/03/2023, the following guidelines are issued for strict compliance.

1. All Expenditure and Receipt out of the consolidated fund of the state from the financial year 2024-25, shall only be transacted using Sikkim Integrated Financial Management System, Ver.2.0 (Pranali).
2. All transactions through the existing SIFMS Ver.1 after the close of financial year 2023-24 shall be stopped completely. The historical data, captured by SIFMS Ver.1 shall be available for future reference.
3. The budgetary functions in Pranali are already available. The Budget Division shall make full use of it as per O.M.No.13/FIN/ADM, dated.24/03/2023.
4. The RCOs shall fully use all features provided in the RCO services and manage the financial business of the respective departments. All sanctions made by Head of Department and authorities above the Head of Department shall be generated and onboarded by the Resource Controlling Officers designated under Rule 2 (xxviii)(a) using RCO Services.
5. The sanctions accorded by Head of offices shall be communicated by the respective nodal officers as usual.
6. All sanction orders shall be generated online using Pranali system only and, no offline sanctions orders are valid for any payments.
7. The RCOs and D&DOs shall compile those sanctions/works details having pending payments against the sanction orders issued prior to the date of effect of this office Memorandum. The forms along with the basic guidelines for compiling the above details is provided in the **Form. A,B,C&D annexed** to this Office memorandum. The time line for on-boarding such sanction orders/work details in the Pranali System by RCO and D&DO shall be within 30/06/2024.

The details of sanctions and works need to be filled in Form-A, B,C D and finally compiled by RCOs in book form, which is to be approved and countersigned by Head of Department.



The copies of which is to be forwarded to Finance, Planning Department, Treasury Pay and Accounts Offices and Accountant General, Sikkim. Once the details are submitted to the Offices above, the department is not authorised to make any changes in it.

8. The Head of Department shall also declare the Resource Controlling Officers as per rule 2 (xxviii)(a) of SFR read with O.M.No.03/FIN/ADM, dated.05/05/2023 and intimate it to Finance Department. For security purpose, the user credentials of the RCO will be issued by Finance Department on receiving the official declaration/intimation from the Heads of Departments. Till such time, the user accounts of the RCOs for which finance department has not received any official declaration/intimations shall be deactivated.
9. The Head of Departments shall intimate the list of the D&DOs handling works transactions to the Finance Department. If a single person is operating two D&DO codes (i.e. one for Civil and other for Works transactions) within the same office, Pay & Accounts Office and district, such D&DOs shall be allocated only one D&DO code for both the transactions. The information should reach the Finance Department on or before such dates prior to processing any works transactions.
10. All D&DOs (Works /Civil) shall prepare and process bill through Pranali system and submit it to the respective treasury offices supported with system generated top sheets for release of payments.
11. The bills, if, objected from the Treasury Pay & Accounts Offices shall be returned online to the respective DDOs. The D&DOs shall furnish the replies online along with needful changes in the bills as required and re-submit it to the Treasury Pay & Accounts Offices, duly generating fresh top sheet.
12. For works bills containing measurements recorded in Memorandum of Payments, the D&DO shall generate the Statement of Payments from the Pranali System and sign the pass orders in it. The memorandum of payments, duly signed/passed by the respective engineers as per SPWD code and Manual, shall form the enclosures to the statement of payments.
13. The State Bank of Sikkim, shall forward the daily summary of the Receipts, Payments and Cash balance statement to the Secretary, Finance Department, Principal Director/Secretary Budget Division and respective heads of Treasury Pay & Accounts Offices. Such statements should match with the monthly summaries of Receipt and Payments, exchanged by the bank through their application with the Pranali System.
14. The treasury offices shall receive the data relating to government expenditure and receipts from the State Bank of Sikkim through online mode only. Manual transmission of data relating to government transactions (i.e through external storage devices) shall not be entertained from the date of effect of this office memorandum. Such data need to be reconciled with physical instruments. Any Accounting mismatch need to be reconciled with the bank and settled before submission of monthly accounts to the Office of the Accountant General.

15. The SIFMS ver.2.0(Pranali) is a suite of software applications developed for automation and integration of entire state finances. Being a software application, it will provide an automated platform to the users to execute their daily financial business while integrating the entire state finances. These applications are meant to be used as mere tools to meet the above targets and the users have to apply their minds and judgement in adherence to laid down rules and procedures while performing any transactions through it.
16. The implementation process shall be overseen and monitored by committee of senior level officer of Finance department comprising of;
- Secretary Cum Controller of Accounts
  - Principal Director Accounts
  - Principal Director, Budget
  - Director of Accounts (I and II)

Sd/-  
(V.B.Pathak, IAS)  
Chief Secretary cum Secretary Finance  
Government of Sikkim  
(File No177/FIN/ADM/1041/PT-II)

Memo No. 126-135/Fin/Adm

Dated:-15-03-2024

- All Heads of Departments.
- Accountant General, Sikkim.
- Registrar General, High Court of Sikkim.
- Principal Director, TP&AO Headquarters.
- All Heads of respective TP&Aos.
- All Heads of Accounts and RCOs in the respective Department.
- All Drawing and Disbursing Officers.
- All officers of Finance Department.
- Joint Director, IT Cell, Finance Department for uploading in website.
- File and Guard file.

  
Secretary Cum Controller of Accounts  
Finance Department



## ANNEXURE AND FORMS

### A. BASIC PROCEDURE FOR RCOs

1. All Re-appropriation, Surrenders and Resource requisition shall be made online using the features provided in RCO Services. There is chain of commands introduced in the system. The details are given below.
  - a. If the D&DO approves/submits the request for Surrender, Re-appropriations, etc, then such requests are available in the RCO Services. In this case, the DDO is not authorised to make any changes once the request is submitted to the RCO. If, any mistakes are detected after submission, then the DDO is required to request the RCO for needful corrections before it is submitted to the Budget Division.
  - b. Accordingly, when the RCO Approves the Surrender, re-appropriation, Resource requisition etc, and submits to Budget Division, then the RCO is not authorised to make any changes against the requests submitted to the Budget Division. If, any mistake is detected after submission to the Budget Division, then, the RCO is required to request the Budget division to object such instances. Once, the Budget Division objects such records, then, it will be available in the RCOs domain for correction/deletion.

### B. PROCEDURE FOR D&DOs.

1. The D&DOs of works Departments shall compile the workwise accounts of ongoing works for which payments/adjustments of any kind is pending in FORM-B. No further corrections are allowed after it is compiled, onboarded into Pranali system.
2. The D&DOS shall compile the details of sanction wise/Workwise information of Mobilisation and Secured advances for the ongoing works in FORM-C
3. For ongoing deposit works, the D&DO shall collect and submit the details to RCO in FORM-D. The RCO shall compile it and forward it to the all concerned as notified in this office memorandum.
4. The D&DOs of Land Revenue and Disaster Managements dealing with payment out of Disaster management fund for which the work/payment is not started yet or there is pending payments of any kind, such sanction orders are required to be onboarded into the system. The format for collection of sanctions is given in **Annexure** (Form-A). The D&DO(s) of Land Revenue Departments shall onboard such sanction on or before 30/06/2024.

  
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**FORM-A**  
**DETAILS OF WORK SANCTIONS**

Sl no	Sanction order number	Date	Year of sanction (fin-year)	Total sanction amount (in Lakhs)	Sanctioning authority	Total expenditure out of the sanction (out of col.5) (in Lakhs)	Unspent balance against sanction (Col.5 minus 7) (in Lakhs)	Name of work/scheme for which sanction was accorded
1	2	3	4	5	6	7	8	9

**Signature of HOD**

**Signature of RCO**

**FORM-B**  
**DETAILS OF WORKS**

Sl no	Sanction order no/date	Year of sanction (Fin-Year)	Sanctioning authority	Total sanctioned Amount (in Rs)	Name of work	Name of work of	Name of sub work	Whether executed departmental ly/ contracts agreements	Name of contractor with enlistment no. (if work is executed through contracts)	Name of engineer in-charge through whom work is executed	Total amount of the work out of the sanction under column no.6 (in Rs)	Work components (abstract)	Estimates against work component (Col.13) (Component wise bifurcation out of the amount under column no.12) (in Rs)	Expenditure upto 31/03/2024 under each component out of the amount under column no.14. (in Rs)	Balance amount under each component and total balance under the work (col 14 minus col.15). (in Rs)	If work is contractual, then security Deposits held in public accounts against the work/contractor. (in Rs)
1	2	4	5	6	7	8	9	10	11	12	13	14	15	16	17	

**Signature of HOD**

**Signature of RCO**

**Signature of respective D&DO**

\*Note:- Separate sheet/form should be used for each sanction and work details for distinctly compiling sanction wise works details. The sanction order numbers provided in FORM-B should match with the sanction orders compiled by RCO in FORM-A. The final compilation of sanctions and work details for the departments shall be done by RCOs of respective Departments.





**FORM-C**

**DETAILS OF MOBILISATION ADVANCES AND SECURED ADVANCES**

Sl No	Sanction order no	Sanction order date	Financial year	Name of work/sanctioned project	Name of work (if multiple works is under one sanction)	Voucher no.	Advances		Recoveries		Name of contractor with enlistment number	Interest chargeable against the advance (in %)	
							Mobilisation advance amount (in Rs)	Secured advance amount (in Rs)	Mobilisation advance amount (in Rs)	Secured advance amount (in Rs)			
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Matching sanction no against the works in Form-A and B	Date of issue of sanction intimation	Financial year in which it is sanctioned	Name of project indicated in sanction. This should match with FORM-A and B	Name of work as per details in FORM-B	Pmt. voucher no							

**Signature of HOD**

**Signature of RCO**

**Signature of respective D&DO**

**FORM-D**

**STATEMENT SHOWING THE FINANCIAL STATUS OF DEPOSIT WORKS.**

Sl no	Name of funding agency	Year of sanction (Fin-Year)	Total sanctioned amount of the project	Deposit BR details with BR No & date	BR amount	Name of work	Name of work	Name of sub work	Whether executed departmental ly/ contracts agreements	Name of contractor with enlistment no. (if work is executed through contracts)	Name of engineer in-charge through whom work is executed	Total amount of the work out of the sanction column no.6	Work components	Estimates under work component (Component wise bifurcation out of the amount under column no.12)	Expenditure upto 31/03/2024 under each component out of the amount under column no.14	Balance amount under each component and total balance under the work (col 14 minus col.15)	If work is contractual, then security Deposits held in public accounts against the work/contractor.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	

Note: - 1. Form-A to be compiled and filled in by RCOs. Form-B, C and D to be filled in by D&DOs and counterchecked by RCO alongwith FORM-A.

**SAMPLE DATA (FILLED IN FORM-B)**

Sly no	Sanction order no/date	Year of sanction (Fin-Year)	Sanctioning authority	Total sanctioned Amount	Name of work	Name of sub work	Whether executed departmentally/ contracts agreements	Name of contractor with enlistment no. (if work is executed through contracts)	Name of engineer in-charge through whom work is executed	Total amount of the work out of the sanction column no.6	Work components	Estimates under work component (Component wise bifurcation out of the amount under column no.12)	Expenditure up to 31/03/2024 under each component out of the amount under no.14	Balance amount under component and total balance under the work (col 14 minus col.15)	If work is contractual, then security Deposits held in public accounts against the work/contractor.
1	2	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Example	12	2019-20	Cabinet	12000	CONSTRUCTION OF NYAYALAY IN DISTRICTS AND SUB DIVISIONS	Construction of Judicial complex at Soreng	Contract agreement	Mr. A, Enl. No. 1	Mr. C, Asstt/div engineer	1000	1. CIVIL WORKS 2. Electrical	500 500	400 0	100 500	20
							Departmental	--	Mr. C Div Engineer	1000	1. site survey 2. consultancy, design 3. contingency.	200 600 200	100 500 100	100 100 100	0
						Construction of Judicial complex at Mangang	Contract agreement	Mr. B enl no 2	Mr. Divisional Engineer	9000	Civil Material Electricals	7000 1000 2000	5000 1000 0	2000 0 0	250
							Departmental	--	Mr. Divisional Engineer	1000	1. site survey 2. consultancy, design 3. contingency.	200 600 200	100 500 100	100 100 100	0
Total against sanction/work			status	12000						12000		12000	7800	4200	270

\*Note:- Separate sheet/form should be used for each sanction/ work details for distinctly compiling sanction wise works. The sanction order numbers provided in FORM-B and C should match with the sanction orders compiled by RCO in FORM-A. The final compilation of sanctions and work details for the departments shall be done by RCOs of respective Departments.