

## CHAPTER I

### INTRODUCTORY AND DEFINITIONS

#### 1. Short title and commencement :-

- (1) These rules may be called the Sikkim Financial (Amendment) Rules, 2006.
- (2) They shall come into force at once.

#### 2. Definitions - In these rules, unless the context otherwise requires-

(i) **Accountant General** means the head of the office of audit and accounts subordinate to the Comptroller and Auditor General of India who keeps the accounts of the State and exercises audit functions in relations to those accounts;

(ii) **Administrative approval** means the formal acceptance by the administrative department concerned of the proposals for incurring any expenditure in the Public Works or Irrigation or Power Department on a work initiated by or connected with the requirement of such administrative department. It is, in effect, an order to the Public Works or irrigation or Power Department to execute certain specified works at a stated sum to meet the administrative needs of the department requiring the work.

(iii) **Advance payment** :means(a) a payment made on a running account to a contractor for work done by him but not measured.(b) Payment of other advance by the department as specified in the subordinate rules.

(iv) **Appropriation** means the assignments, to meet specified expenditure, of funds included in a primary unit of appropriation;

(v) **Bank** means the State Bank of Sikkim or any other branch of the State Bank of Sikkim;

(vi) **Director, Treasury, Pay & Accounts Office** means the Director, Treasury, Pay & Accounts Office of the Government of Sikkim;

(vii) **Competent Authority** means the Government or any other authority to whom the relevant powers may be delegated by the Government;

(vii)(a) **Accounts Officer**: Accounts Officer means the Accounts Officer/ Assistant Director/Senior Accounts Officer / Deputy Director/Deputy Chief Pay & Accounts Officer/Joint Director/Chief Accounts Officer/Additional Director/Director posted for performing Accounts and Finance functions from the Finance and Accounts Service in the Department.

(viii) **Comptroller and Auditor General** means the Comptroller and Auditor General of India;

(ix) **Consolidated Fund** means the Consolidated Fund of the State referred to in Article 266(I) of the Constitution;

(x) **Constitution** means the Constitution of India.

*Note:-* Certain Articles of the Constitution which are referred to in these rules or otherwise relevant, are given in Appendix II.

(xi) **Contingency Fund** means the Contingency Fund of the State established under the Sikkim Contingency Fund Act, 1975 in terms of Article 267 (2) of the Constitution;

(xii) **Controlling Officer** means a head of department or other departmental officer who is entrusted with the responsibility of controlling the incurring of expenditure and/or the collection of revenue;

(xiii) **Department** means a department of the Government of Sikkim as notified from time to time;

(xiv) **Disbursing Officer** means a head of office and also any other gazetted officer declared as such by the Finance Department to draw bills and make payments on behalf of the State Government. The term shall include a head of department where he himself discharges such functions;

(xv) **Final payment** means the last payment on a running account made to a contractor in full settlement of the account relating to his contract when the contract has been completed or determined;

(xvi) **Finance Department** means the Finance Department of the Government of Sikkim;

(xvii) **Financial year** means the year beginning on the 1st of April and ending on the 31st of March following;

(xviii) **Government** means the Government of Sikkim;

(xix) **Governor** means the Governor of Sikkim;

(xx) **Heads of Departments** are Government servants declared to be such by Government. A list of officers declared to be heads of departments for purposes of these rules is contained in Appendix I;

(xxi) **Head of Office** means (i) a gazetted officer declared as such under rule 57 and (ii) any other authority declared as such under any general or special orders of the competent authority;

(xxii) **Non recurring expenditure** means expenditure sanctioned as a lump sum charge, whether the money be paid as a lump sum or by instalments;

(xxiii) **Pay and Accounts Office** means the Pay and Accounts Office set up by the Government of Sikkim;

(xxiv) **Primary units of appropriation** are detailed heads or objects of expenditure under which a grant or appropriation for charged expenditure is distributed and accounted for broadly under Revenue and Capital Major Heads. Each such detailed head constitutes a primary unit of appropriation. The primary unit may include provision for both voted and charged expenditure and in that case the amount of each is shown separately, some of the primary units of appropriation are mentioned below:-

- (i) Salaries
- (ii) Wages
- (iii) Travel expenses
- (iv) Office expenses
- (v) Rents, Rates and Taxes
- (vi) Scholarships and stipends
- (vii) Motor Vehicles
- (viii) Maintenance;

(xxv) **Public Account** means Public Account of the State referred to in Article 266(2) of the Constitution;

(xxvi) **Public Works** means civil works including electricity and irrigation, embankment and drainage works;

(xxvii) **Reappropriation** means the transfer of funds from one primary unit of appropriation to another such unit;

(xxviii) **Recurring expenditure** means the expenditure which is incurred at periodical intervals;

(xxix) **Subordinate authority** means a department of the State Government or any other authority subordinate to the Government.

**3. Removal of doubts** - where a doubt arises as to the interpretation of any of the provisions of these rules, the matter shall be referred to the Finance Department for decision.