

PREFACE TO THE SECOND EDITION

The first edition of Sikkim Financial Rules was published in September 1979. The limited number of copies printed at that time exhausted long back. The growing demands from the members of Accounts Services and others necessiated publication of this edition.

2. While doing so, opportunity has been taken to supplement a number of rules on the basis of experience gained during the last ten years to make the rules more clear and meaningful. Two new chapters one on security deposits and the other on destruction of office records connected with accounts - have been incorporated. Extracts of certain Articles of the Constitution of India which are referred to in these rules or otherwise relevant have also been incorporated as an Appendix for ready reference.

3. Due to manifold increase in public expenditure during the last ten years consequent on the launching of various development schemes involving large outlay, the financial powers delegated to various authorities as incorporated in the first edition, and amended from time to time, were found to be inadequate. Adequate powers have now been provided in this edition. The heads of departments will also redelegate powers, with the concurrence of Finance, to their subordinate officers at various levels to facilitate speedy execution of development schemes.

4. Finance Department will keep this volume up-to date by issue of corrected slips as and when necessary. Any omission or error in the rules may be brought to the notice of Finance Department for correction.

Gangtok
The 1st September, 1989

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SECRETARY
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