



**Finance Revenue and Expenditure Department  
Government of Sikkim  
Gangtok**

No. 17(1)/FIN/ACCTS/23

Dated Gangtok, 21<sup>st</sup> February, 2013.

**NOTIFICATION**

**Subject: Amendment to Sikkim Financial Rules, 1979.**

The powers of Heads of Departments, Heads of Offices in according financial sanction were enhanced vide Finance, Revenue and Expenditure Department Notification No.03/Fin(Acts) dated 28/09/2004. During the course of execution, the need has been felt for further enhancement of such powers to the respective authorities. Besides, for speedy execution of work and implementation of schemes and programmes, there is also need to delegate enhanced financial powers to different authorities to execute contracts for purchases and works and for sanction of contingent expenditure.

2. In order to ensure speedy execution of various projects, schemes and programmes and ensure improvement in delivery of services, the Governor has been pleased to further enhance the financial power in different aspects.

3. Accordingly, the State Government of Sikkim makes the following "The Sikkim Financial (Amendment) Rules, 2013" to amend the Sikkim Financial Rules, 1979:-

**The Sikkim Finance (Amendment) Rules, 2013**

**Short title and commencement**

**1. Short title, extent and commencement:**

- (a) These rules may be called "The Sikkim Financial (Amendment) Rules, 2013.
- (b) They shall come in to force at once.

**Amendment to Rule 2**

In the Sikkim Financial Rules 1979, ( herein referred to as the said rules) in clause (xiii) of Rule 2, the following shall be substituted, namely:-

**"(xiii) Drawing and Disbursing officer** means any gazetted officer declared as such by the Finance, Revenue and Expenditure Department on the recommendation of the Head of Department to draw bills and make payment on behalf of the State Government. "

**Substitution of Appendix, Schedule and Forms**

- (2) In the said rules for the existing Appendix -3, Appendix - 3A, Appendix 4, Schedule -1, Forms I and II the following shall be substituted, namely:-

**APPENDIX - 3**

**DELEGATION OF POWERS  
(See Rule 55)**

**PART I - CONTINGENT AND MISCELLANEOUS EXPENDITURE**

Sl. No.	ITEMS OF EXPENDITURE	SECRETARY/ HEAD OF DEPARTMENT	HEAD OF OFFICE	REMARKS
1.	<p><b><u>Residential/Non-residential Buildings</u></b></p> <p>(a) Rent for private building for office accommodation/residence.</p> <p>(b) Electric/Water charges of non-residential buildings</p> <p>(c) Municipal flat/taxes of non-residential buildings.</p> <p>(d ) Petty repairs to non-residential buildings</p>	<p>Full powers</p> <p>Full powers</p> <p>Full powers</p> <p>Upto ₹ 2,00,000/- per annum</p>	<p>Full powers</p> <p>Full powers</p> <p>Full powers</p> <p>Upto ₹ 50,000/- per annum</p>	<p>Provided hiring of accommodation is approved by the Government and the rent fixed by Building &amp; housing Department is based on approved rate of Government.</p> <p>Work should be executed based on approved rates arrived at by inviting quotations and such directions as may be issued by the Government from time to time.</p> <p>All works involving expenditure exceeding this limit shall be executed through the appropriate Government Agency as per SPWD Code and Manual</p>
2.	<p><b>Purchase &amp; Repairs of typewriter, duplicators, furniture etc.</b></p> <p>(a) Purchase and Repairs of Computers/ photo Copiers/</p>	<p>Full powers</p>	<p>Full powers for Purchase of ordinary</p>	<p>Subject to approved scale and the prescribed rates after inviting quotations and such</p>

	computers/TV/VCR/Fax/Medical/ Scientific instruments/ film projector etc.		Typewriter, duplicator, Calculators	directives as may be issued by the Government from time to time. For procurement of computers representative of the IT Department will be one of the members of purchasing committee.
	(b)Purchase and Repairs of Office furniture, fixture, fittings and furnishings	Full powers	Full powers only for repair of office furniture Fixture, fitting and furnishings	Subject to approved scale and the prescribed rates after inviting quotations and such directives as may be issued by the Government from time to time.
3	<b><u>Other items</u></b>			
	(a) Purchase of crockery & cutlery for rest house/inspection bungalows.	Full powers	Upto ₹ 5000/-per annum	Subject to prescribed norms and such instructions a may be issued by the Government from time to time.
	(b) Purchase of books, Acts, Codes, Rules, Government Publications, Reports and books, newspaper and magazines required in courts, training institutions, libraries, Department & Office.	Full powers subject to maximum of ₹ 20,000/-per month	Up to ₹ 5,000/-per month Upto ₹ 500/-p.m. full powers	Subject to the condition that books and journals are relevant to the functioning of the concerned Department and in accordance with norms that may be prescribed by the Government from time to time.
	(c)Refreshment for conferences, seminars, workshop, inter-departmental meetings, etc.	Full powers subject to maximum of ₹ 20,000/- per month	Up to ₹ 2,000/-p.m. For refreshment for inter departmental meetings	Subject to such restrictions and scale as may be prescribed by the Government from time to time.
	(d) Purchase of liveries and uniforms for peons and drivers.	Full powers	Full powers	Subject to scales and norms as may be prescribed by the Government from time to time
	(e) Purchase of stationary articles, Xerox papers, Tonner etc.	Full powers	Full powers	Subject to scales and norms as may be prescribed by the Government from time to time and procurement being made from SCCS

		Local purchase on emergent cases up to ₹ 10,000/- subject to annual limit of ₹ 50,000/- per annum	Local purchase up to ₹ 5,000/- subject to annual limit of ₹ 15,000/- per annum	Subject to prescribed purchase procedure and rates approved.
	(f) Advertising charges	Full powers	Full powers	Subject to the advertisement being routed through the Department of IPR.
	(g) Printing works and purchase of forms, registers etc. from Government Press.	Full powers	Full powers	
4.	Telephone charges	Full powers	Full powers	Subject to the norms and such restrictions as may be issued by the Government from time to time. This does not include cost of installation of new telephone connection
5.	Postage stamps, telegrams	Full powers	Full powers	Subject Purchase of service stamps and official telegram only.
6.	Survey instruments	Full powers	---	Subject to prescribed purchase procedure and restriction as may be imposed by the Government from time to time.
7.	Exhibition and Fairs	Full powers	Full powers	Subject to the participation having been approved by the Government
8.	Charge for legal experts and Advocates.	Full powers	Full powers	Subject to the rates being certified by the Law Department
9.	Remuneration for holding examination	Full powers	Full powers	Subject to norms and such restrictions as may be imposed by the Government from time to time
10.	Staff paid from contingencies	Full powers	---	Subject to observation of the restrictions imposed on appointment of such staff and as per the wage rates prescribed by the Government from time to time.

11.	Scholarships and stipends	Full powers	---	Subject to regulation and rates as may be prescribed by the Government from time to time
12.	Freight charges	Full powers	Full powers	Subject to observance of norms the purchase having been made under the sanction of the Competent Authority
13.	Customs and Excise Duty	Full powers	---	As per norms and rates prescribed by the Government.
14.	Commission on postal M.O/Bank Draft/for official purposes.	Full powers	Full powers	As per norms and rates prescribed by the Government.
15.	Testing charges of materials in Government/recognized laboratories and inspection wing of DGS & D	Full powers	Full powers	As per norms and rates prescribed by the Government.
16.	Grants in aid to Zilla Panchayat	Full powers	---	Subject to observance of norms and criteria laid down in Notification No. 53(2)94-95/38/RDD/P(II) dt 13.5.98 and such other instructions as may be issued by the Government from time to time.
17.	Motor Vehicle Taxes	Full Powers	---	Subject to rates fixed and notified by the Government from time to time.
18.	Sanction advances to government servant under their control, for Important festivals	Full power	Full power	In accordance with the instructions and limits issued by Government from time to time

**PART II – SANCTION OF CONTINGENT EXPENDITURE**

Sl. No.	Items of expenditure	Secretary/Commissioner Administrative department/ DGP	Head of office	Remarks
01	(a) Recurring expenditure not covered under Part I.	Up to ₹ 1,00,000 in each case	Up to ₹ 25,000 in each case	Subject to observance of prescribed purchase procedure and such restrictions as may be imposed by the Government from time to time.  -do-
	(b) Non-recurring expenditure covered under Part I	Up to ₹ 2,00,000 in each case	Up to ₹ 50,000 in each case	
02	CHIEF SECRETARY:  (a) Recurring expenditure (b) Non-recurring expenditure	Up to ₹ 4,00,000 Up to ₹ 7,00,000		

Note. – Contingent expenditure has been defined in Rule 99 of the Sikkim Financial Rules, 1979.

**APPENDIX - 3A**  
(See rule 55 of SFR)

(These rules supersede all orders, notifications in respect of maintenance and repair of Government vehicles with immediate effect)

**MAINTAINANCE AND REPAIRS OF GOVERNMENT VEHICLES**

1. The expenditure on repairs of Government vehicles shall not exceed the ceiling specified in Schedule I of this Appendix.
2. If any vehicle is certified to be road worthy after technical inspection of National Transport Department, SNT Division even after being in use beyond prescribed lifespan, maintenance cost up-to ₹ 35,000/- per annum per Petrol vehicles; ₹ 50,000/- per annum per light Diesel vehicles and ₹ 75,000/- per annum per Truck/Bus/Heavy vehicles may be incurred from the 11<sup>th</sup> year onwards. The yearly ceiling amount shall be calculated on cumulative basis so that in the event of saving within the ceiling in any previous year the same can be carried over the next year for maintenance of vehicle.

Exception:-

- (a) The Head of Department/Head of Offices can exercise their discretion to get the vehicle repaired in private garages and sanction the expenditure if the repairs cost does not exceed ₹ 10,000/- in each case duly following the prescribed norms subject to a maximum of ₹ 30,000/- per vehicle per annum. But not in excess of the prescribed ceiling limit as per schedule I to this Appendix. These bills need not be sent to Transport Department, SNT, for rate verification.
- (b) Expenditure incurred under (a) above shall be included in the history sheet of the vehicle confining it within the cumulative ceiling limit.
- (c) The Heads of Department, Heads of Offices and Drawing and Disbursing Officers should ensure that a register of expenditure on account of Minor repairs is maintained for each vehicle and the cumulative limit of ₹ 30,000/- per year per vehicle is not exceeded and overall expenditure is within the prescribed ceiling limit.

3 Expenditure incurred on a vehicle which has met with an accident shall be determined by the Transport Department, SNT Division. This amount shall stand excluded from the monetary ceiling specified under Schedule - I to this Appendix. Prior to undertaking such works concurrence of Home and Finance, Revenue & Expenditure Department shall be obtained.

4 Heads of Department shall have full power to sanction expenditure within the prescribed ceiling limit as per Schedule - I of this Appendix. Heads of Offices shall exercise powers to the extent delegated.

5 Following procedure for repairs of Government vehicles shall be follows:

- (a) There will be a complete ban on getting vehicles repaired through private garages, other than those authorized by the Government.
- (b) Vehicles requiring repairs shall first be examined by the Transport Department, SNT Division, who shall be the sole authority to examine the vehicles and certify the extent of repairs that are necessary.
- (c) The repairs are to be done through authorized garages in Sikkim who are selected by the Chief Engineer, Transport Department, SNT Division on the basis of their technical competence to undertake repairs. Work order shall be issued on the basis of competitive tenders/quotations for all types of repair works from the authorized garages.
- (d) No bill other than what is specified under Para 2(a) will be paid unless it is certified by the Chief Engineer, Transport Department, SNT Division.
- (e) The purchase of spare parts shall be made from manufacturers, authorized dealers/agencies on the basis of competitive rates duly verified by Chief Engineer, Transport Department, SNT Division.

6 The sanction order accompanying the bill to be presented to the Pay & Accounts Office shall specifically mention, among other things, the date of purchase of the vehicle, the up-to date amount already spent on its repairs and maintenance, the amount sanctioned for the present repair, the cumulative distance covered by the vehicles on the date of repair and the allowable amount under this rule, with a certificate that the expenditure is within the prescribed ceiling, failing which the Pay & Accounts Office shall not pass the bill.

7(a) No one shall be competent to sanction expenditure on account of any additional fixtures like searchlights, decorative fixture, cassette player etc. in Government vehicles. This proviso will not apply for fitting required under Motor Vehicles Act and other specific regulations of the Government.

7(b) The provision under (a) above will not apply to vehicles attached to the VVIPs, VIPs. The special fittings works required for these vehicles shall be as per the technical specifications of Transport Department, SNT Division. Heads of Departments will have full powers to sanction this expenditure which shall be limited to ` 50,000/- once in a lifetime of the vehicle. The expenditure incurred in these items shall be noted in the history sheet and relevant record of the vehicle but not included in the cumulative repair cost of the vehicle.

8 Condemnation of vehicles.-

Government shall have powers to condemn Government vehicles after observing the following criteria and procedure:-

- (a) The value for this purpose shall be as assessed by Transport Department, S.N.T. Division.



(b) The life span of various types of vehicles in terms of distance run (in kilometer) and length of use (in years) shall be as mentioned in Column 3 of Schedule – I of this Annexure.

(c) The lives of Fire Service Vehicles and appliances shall be as mentioned in table below:-

	TYPES OF VEHICLES	LIFE
(A)	Water Tender Type “A” & “B” Portable Pump/ Tractor Pump/ Motor Fire Engine/Dry Powder/ Multi utility vehicles /Fire Truck/CO2 Crash Tender/ Multi utility vehicles Fire Engine Trailer mounted Tanker.	5000 hrs. static operation or 10 years in service whichever is completed later (24 km. run on road is equivalent to 1 hour stationary operation.)
(B)	Other motor vehicles fitted with less than 18 HP engine whose power is not used to propelling Fire Pump.	1.50 lakhs km. run or 8 years of service whichever is completed later.

(d) All Government vehicles should be condemned only after certificate has been obtained from the Transport Department, S.N.T Division or any other competent authority designated by the Government to the effect that the vehicle is not fit for any further economical use. Concurrence of Finance Department is to be obtained prior to condemning any Government vehicle. The vehicle shall be disposed off by the competent authority.

9 The condemned vehicle may be disposed off by the concerned Department duly ensuring the best to the best offer to the advantage of the Government and in accordance with the following instructions:-

(a) Subject to any special rules or orders applicable to any particular department, report of condemned vehicle may be declared as such and ordered to be disposed off by the authority delegated in this behalf; such authority shall also specify the manner in which the vehicles are to be disposed off after inviting quotations/tenders through wide publicity.

(b) Each order declaring the condemnation shall specify the full reasons for declaring it as such and proper records of all such shall be maintained for watching disposal thereof within one month of condemnation of the vehicle.

(c) All such vehicles which may be declared fit for condemnation and ordered for disposal shall be disposed off after inviting quotations/tenders and based on the highest offer received.

(d) Head of Office or any other Gazetted officer should invariably be present on the date of opening of tenders/quotations.

(e) The report of vehicle for disposal should be prepared in Form I attached to this Annexure. This report should be signed by the Head of Office or any other Gazetted officer so

delegated, after satisfying all formalities and approval of Competent Authority has been obtained.

(f) A sale account should be prepared in Form II attached to this Annexure. The sale account should be signed by the officer who supervised the opening of the quotations/tenders comparing the entries made in the sales account with the report of condemnation of the vehicle.

(g) Wide publicity for disposal of the condemned vehicle shall be given.

10 **Procurement of parts by the Departmental Workshops:-** All parts for repair of Government condemned vehicles by Departments having Motor Transport Workshops shall be made from Manufactures/ Authorized Dealers/Agencies on the basis of competitive rates and subject to such other restrictions as may be imposed by the Government from time to time and subject to the observance of prescribed purchase procedures.

11 Procurement of all new and replacement vehicles shall be made only after concurrence of Development Planning , Economic Reforms and North Eastern Council Affairs Department for expenditure being incurred under the Plan and Finance, Revenue & Expenditure Department and in specific cases the Home Department and sanction of the Chief Minister, through the Chief Secretary is obtained and provision is made in the Budget estimate for that year.

**Entitlement of vehicles.-**

Purchase and allotments of vehicles shall be made strictly in accordance with the entitlement of level of officers as follows:-

	<b>Level of Officers</b>	<b>Entitlement</b>
(A)	Commissioner/Secretary/DGP/IGP equivalent and above.	Hard top Maruti Gypsy/ /Bolero/Tata Grande or any vehicle approved by the Government from time to time.
(B)	Special Secretary/Additional Secretary and equivalent.	Hard top Maruti Gypsy/ Bolero
(C)	Other touring officers below the rank of Additional Secretary	Hard Top Maruti Gypsy/ Bolero
(D)	Other non-touring officers below the rank of Additional Secretary/Pool/Staff Cars	Maruti Car/ Maruti Van. (Deluxe model should be avoided)

12. Advance payments - Heads of Departments and Heads of offices shall have full powers to sanction advance for the following items with the concurrence of the Finance Division of their respective Departments/Offices.

	DETAILS	REMARKS
(A)	Purchase of Motor Spirit/Diesel/Mobil oil.	Subject to such norms as may be prescribed by the Government from time to time
(B)	Purchase of Tyres /Tubes/Battery from Transport Department, SNT Division and STCS or agency designated by Government	Subject to such norms as may be prescribed by the Government from time to time.
(C)	Motor Vehicles Tax	Subject to such norms as may be prescribed by the Government from time to time

13 (a) There will be complete ban on purchase of Radial tyres except in respect of vehicles which are fitted with radial tyres viz. Multi utility vehicles by the Manufacturers at the time of purchase.

(b) Purchase and replacement, not exceeding four tyres and tubes at a time shall be made after coverage of kilometer as specified below:-

- |                                  |   |            |
|----------------------------------|---|------------|
| 1. Maruti (Car/Van)              | - | 20,000 Km. |
| 2. Ambassador                    | - | 18,000 Km  |
| 4. Multi utility vehicles /Gypsy | - | 15,000 Km. |

(c) The expenditure will not be included in the cumulative ceiling of expenditure under Schedule I to this Appendix but noted in the appropriate column of History sheet and relevant record of the vehicle.

14. Guarantees for repairs undertaken for the following major jobs shall be given by the Transport Department, SNT Division as indicated below:-

- |                         |   |                                  |
|-------------------------|---|----------------------------------|
| (a) Engine              | - | 2 years from the date of repair. |
| (b) Gear Box            | - | 1 year from the date of repair   |
| (c) Minor Engine repair | - | 1 year from the date of repair   |

15. Heads of Departments and Heads of offices shall have full powers to sanction of servicing and furnishing of Government vehicles as under :-

(i) The servicing of each Government vehicles inclusive of lubricants will be restricted to:

- |                                    |           |
|------------------------------------|-----------|
| (a) Ambassadors                    | ₹ 4,000/- |
| (b) Gypsy/Maruti Car/Van           | ₹ 4,000/- |
| (c) Multi utility vehicles /Pickup | ₹ 6,000/- |

Note: Servicing shall be restricted to:

- |   |
|---|
| (a) Once in 3 months for touring vehicles     |
| (b) Once in 4 months for local duty vehicles. |

(ii) The cost of furnishing of vehicles shall be restricted to:

(a)	Rubber/Jute Foot-mats	4nos. per vehicle at a cost not exceeding ` 500/-each. Replacement is allowed only after one and half year of initial purchase.
(b)	Seat cover complete including stitching charges should not exceed ` 5,000/-. No replacement will be allowed before one and a half year of initial purchase.	

(iii) These items shall not be included in the cumulative cost as specified in Schedule-I of Appendix 3A in the Sikkim Financial Rule 1979.

(iv) The sanction order accompanying the bill to be presented to pay & Accounts Office shall specifically mention the date of purchase of vehicle, details of previous servicing /purchase duly signed by the Head of Department/Office. Failing which the Pay & Accounts Office shall not pass the bill.

16. Maintenance of history sheet and vehicle repair/replacement record.

(1) History Sheet of each Government vehicle is to be kept as per the Booklet attached to this Appendix as annexure A.

(2) All the old records are to be re-entered in this new History Sheet as per the modifications on the appropriate pages and all entries are to be authenticated by the Head of Department/Head of Offices on yearly basis.

(3) The copies of the History Sheet can be obtained from the Sikkim Government Press

**ANNEXURE A  
(See Para 16 of Appendix -3A)**

**HISTORY REGISTER OF VEHICLE**

**NAME OF DEPARTMENT:**

**VEHICLE NO:**

**DESCRIPTION OF THE VEHICLE**

**VEHICLE NO.....**

**MAKE/MODEL.....**

**ENGINE NO.....**

**CHASIS NO.....**

**DATE OF PURCHASE.....**

**COST OF VEHICLE.....**

**PAID VIDE**

**CHEQUE NO.....**

**DATE.....**

**ANTICIPATED LIFE.....**

**Signature of the D.D.O.**

### TYRE RECORD

[Not to be included in progress total.]

Date	Tyre No.	Mileage covered on the date of purchase of tyres	Amount	Name of supplier	Bill no. and date	Remarks signature of the H.O.D./H.O.O., D.D.O.

### BATTERY RECORD

[To be included in progress total.]

Date	Battery No.	Validity of warranty period	Amount	Name of supplier	Bill no. and date	Remarks signature of the H.O.D./H.O.O., D.D.O.

### HOOD RECORD

[To be included in progress total.]

Date of purchase	Amount.	Name of supplier	Bill no. and date at page no.	Remarks signature of the H.O.D./H.O.O., D.D.O.

### SEAT COVER RECORD

[Not to be included in progress total.]

Date of purchase	Amount	Name of supplier	Bill no. and date at page no.	Remarks signature of the H.O.D./H.O.O., D.D.O.



**SCHEDULE - I**  
(See Para 1 in Appendix 3A of SFR)

Sl. No.	Class of vehicles	Life in Lakhs in Kms. Life in years	Year wise cumulative ceiling on cost of repairs (Rs. In lakhs)									
			Upto 1 <sup>st</sup> year	Upto 2 <sup>nd</sup> year	Upto 3 <sup>rd</sup> year	Upto 4 <sup>th</sup> year	Upto 5 <sup>th</sup> year	Upto 6 <sup>th</sup> year	Upto 7 <sup>th</sup> year	Upto 8 <sup>th</sup> year	Upto 9 <sup>th</sup> year	Upto 10 <sup>th</sup> year
1	2	3	4	5	6	7	8	9	10	11	12	13
(A)	<b>NON FUNCTIONAL</b> Car/Gypsy/ Maruti Van/Multi utility vehicles/Light Petrol Vehicle	<u>1.50</u> 10(ten)	0.10	0.16	0.40	0.52	1.20	1.35	1.63	2.07	2.34	2.54
(b)	Bolero/Multi utility vehicles /Light Petrol/ Diesel Vehicles	<u>1.50</u> 10(ten)	0.20	0.32	0.80	1.04	2.40	2.70	3.26	4.14	4.68	5.08
(A)	<b>FUNCTIONAL</b> Multi utility vehicles /Tata - Mobile Pick Up Van/Matador/ Light Diesel Vehicles	<u>1.50</u> 10(ten)	0.20	0.32	0.80	1.04	2.40	2.70	3.26	4.14	4.68	5.08
(B)	Truck/Bus/Heavy Vehicle	<u>3.00</u> 10(ten)	0.28	0.85	1.41	1.98	2.78	4.35	4.94	5.50	6.06	7.50
(C)	Motor Cycle	<u>0.80</u> 8(eight)	0.04	0.06	0.10	0.13	0.18	0.21	0.25	0.29		
(D)	Tractors/Heavy Diesel Vehicles	10,000 hours	0.08	0.28	0.46	0.69	0.91	1.46	1.65	1.88	2.06	2.25



**FORM -I**

(See para 9 (e) of Appendix 3A of SFR)

**REPORT OF CONDEMNED VEHICLES FOR DISPOSAL**

Vehicle No.	Particulars of vehicle	Book Value/Original purchase price	Condition and year of purchase	Valuation of vehicle by Chief Engineer Transport Department	Mode of disposal	Remarks
1	2	3	4	5	6	7

**Signature:**  
**Designation:**  
**Date:**

**FORM - II**

(See para 9(f) of Appendix 3A of SFR)

Vehicle No.	Particulars of vehicle	Valuation of vehicle by the Chief Engineer Transport Department (SNT Division)	Name and full address of purchaser	Highest bid accepted	Highest bid rejected	Earnest money realized	Date on which the complete amount is realized and credited into Bank	Whether the vehicles were actually handed over on the spot. If not, the actual date of
1	2	3	4	5	6	7	8	9

**Signature:**  
**Designation:**

APPENDIX - 4

DELEGATION OF POWERS  
(SEE RULE 55 )

SPECIFIC DELEGATION TO CERTAIN HEADS OF DEPARTMENTS & SUBORDINATE  
AUTHORITIES

Sl.No	ITEM OF EXPENDITURE	TO WHOM DELEGATED	EXTENT OF POWER	REMARKS
1	<b>HORTICULTURE &amp; CASH CROP DEVELOPMENT DEPARTMENT</b>  Procurement of fertilizer, seeds, insecticides and planting materials	Secretary	Full powers	Provided purchases are made from Govt. approved agencies at the current price of the manufacturers under the Schemes approved by the Government through Development Planning, Economics & North Eastern Council Affair & Department and Finance, Revenue & Expenditure Department.
2	<b>ANIMAL HUSBANDRY/ LIVESTOCK, FISHERIES &amp; VETERINARY SERVICES DEPARTMENT.</b>  (a).Procurement of feeds, seeds and implements.	Secretary	Full powers	Provided purchases are made from Govt. approved agencies at the current price of the manufacturers under the Schemes approved by the Government through Development Planning, Economics & North Eastern Council Affair & Department and Finance, Revenue & Expenditure Department

	(b).Oxygen Gas	Secretary	Full powers	Provided purchases are made from approved Agencies /Manufacturers.
	(c).Medicines, drugs, serum and vaccine.	Secretary	Full powers	Provided purchases are made from approved Agencies /Manufacturers as per Government supply rates/ availing trade discount}
3	<b>HUMAN RESOURCE DEVELOPMENT DEPARTMENT</b>			
	(a)Purchase/publication of text books	Secretary	Full powers	Provided purchases are made from approved agencies viz., NCERT, up to the amount approved by the Government through Development Planning, Economics & North Eastern Council Affairs Department and Finance, Revenue & Expenditure Department.
	(b)Science equipment/chemicals for educational institutions	Secretary	Full powers	Provided purchases are made from approved agencies upto the amount approved by the Government Development Planning, Economics & North Eastern Council Affairs Department and Finance, Revenue & Expenditure Department.
	(c)Furniture for School/ colleges/ Hostels.	Secretary	Full powers	Provided purchases are made for approved agencies as per scales fixed to time by the Government.
	(d)Repairs for School/ Colleges/Hostels, Teachers quarters/buildings within school compound.	Secretary	He/ She may exercise power as per S.P.W.D. code	

	(e) Ancillary purchases for holding periodical examination in school & College	Secretary	Full powers	Subject to prescribed norms and such instruction as may be issued by the Government from time to time.
	(f) Purchase of books for School/College library.	Secretary	Full powers	Upto the amount of the relevant administrative approval for purchase / publication accorded by the Government.
	(g) Remuneration for holding examination paper setting, evaluation, Superintending, invigilation.	Secretary	Full powers	As per rates prescribed/ approved by the Government.
4	<b>HEALTH CARE, HUMAN SERVICES &amp; FAMILY WELFARE DEPARTMENT.</b>			
	(a) Purchase of medicines, drugs, serum and vaccines.	Secretary	Full powers	Provided purchases are made from approved agencies / manufacturers within the administrative approval of the Govt. as recommended by the Purchase Committee
	(b) Emergency purchase of medicines, drugs, serum and vaccines.	1. CMO at District Hospital	Upto ₹ 1,00,000/- at per annum	Subject to obtaining non availability certificate from the Central Medical Store and as per approved rates/company price.
		2. Medical Superintendent STNM. Hospital	Upto ₹ 1,50,000/- at a time	Provided that: 1. There shall be an Emergency Purchase Committee with Medical Superintendent /CMO as Chairman, the officer dealing with stores as Member Secretary and another officer

				<p>of the hospital as Member for determining the quality and the rate of medicine to be purchased locally for meeting emergency needs of the hospital only when such medicine are not available in the Central Medical Store.</p> <p>2. Prescribed purchase procedure is adhered to by the Committee.</p> <p>3. This delegation of power is applicable only for purchase of medicines required for treating the patients in emergency cases and not for general use in the hospital.</p>
(c) X-ray films Ultra sound films etc.	1. Secretary	Full powers	Provided purchases are made from approved Agencies / Manufacturers at prescribed rates.	
	2. Medical Superintendent STNM. Hospital	Full powers upto ₹ 1,00,000 at a time	Provided purchases are made from approved Agencies /Manufacturers at prescribed rates.	
(d) Oxygen gas	Secretary	Full powers	Provided purchases are made from approved Agencies /Manufacturers at prescribed rates.	
(e) Bedding and linen for hospitals.	Secretary	Full powers	Subject to norms and scales fixed by the Government and observance of prescribed procedure from agency approved by the Government.	
(f) Diet charges in Hospitals.	1. Secretary	Full powers	Subject to scale and rates approved on the basis of open quotations/tenders.	

		2. Medical Superintendent STNM Hospital/ Namchi Hospital	upto ₹ 1,00,000/-at a time	Subject to scales and rates based on open quotation/tenders. The expenditure will be limited to the funds allotted to each District Hospital in the respective Demand for Grants. These Officers will be responsible for exercising effective control over the expenditure.
		3.Chief Medical Officer at District Hospital	Upto ₹ 55,000/-at a time	
(g) Repairs to hospital buildings/hospital quarters.		Secretary	As per powers conferred by PWD Code.	
(h) Repairs to Hospital equipments and accessories		1. Secretary	Full powers upto ₹ 2 lakhs per annum	Subject to scale and rates approved on the basis of open quotations/tenders advertised through Sikkim Herald and other dailies through IPR Department.  -do-
		2.Medical Superintendent STNM Hospital	Full powers upto ₹ 1 lakh per annum	
(i) 100% Centrally Sponsored Family Planning / AIDS Programme.		Secretary	Full powers	Subject to norms prescribed by the Government of India. This does not include creation of posts/purchase of vehicles.
(j) Uniforms to Doctors, Nurses, and Ward attendants.		Secretary	Full powers	Subject to such norms and scales as may be prescribed by the Government from time to time.
(k) Purchase of spare parts for Mechanical Workshop of Health Department		Secretary	Full powers	Subject to condition a laid under para 10 of Appendix 3A.]

5	<b>TRANSPORT DEPARTMENT (SIKKIM NATIONLISED TRANSPORT DIVN)</b>			
	(a) Procurement of Petrol.	Secretary	Full powers	Provided purchases are made from Government/Government approved undertakings.
	(b) Spare parts and such other articles for functional vehicles only.	Secretary	Full powers	Provided purchases are made from manufacturers Association of State Road Transport Undertaking (ASRTU) Rate Contact and subject to such other restrictions as may be imposed by the Government from time to time,
	(c) Registration fee of vehicles.	Secretary	Full powers	As per rates fixed by the Government.
	(d) Insurance premium of vehicles.	Secretary	Full powers	As per rates fixed by the Insurance Company.
(e) Payment of hire charges to private truck owners.	Secretary	Full powers	As per rates fixed by the Government.	
6.	<b>POLICE DEPARTMENT</b>			
(a) Diet charges for accused persons.	Superintendent. Of Police of Districts	Full powers	As per the rates prescribed by the Government.	
(b) Hiring of Private vehicles for carrying Dead Bodies for investigation, Law and Order Duty.	Superintendent. Of Police of Districts	Full powers	As per the rates fixed by the Government and certified by the RTO and subject to observances of procedures prescribed by DGP in consultation with Finance, Revenue & Expenditure Department..	

(c) Meal Charges for Police personnel (SAP, CRPF, India Reserved Battalion, Home Guard etc.) deployed on Emergency Duty for maintenance of Law and Order.	Director of General of Police.	Full powers	Provided the duty period is stretched continuously for more than 8 hours.
(d) Purchase of spare parts for mechanical workshop of Police.	Director of General of Police	Full powers	Subject to conditions laid under para 10 of Appendix 3 A]
(e) Reward to Non-Gazetted Police Personnel	Director of General of Police	Full powers Upto ₹ 20,000/- in each case	
(f) Reward to Private person for providing valuable information	Director of General of Police	Full powers upto ₹ 5,000/- in each case	
(g) Payment of Duty allowances to Home Guards deployed for Law & Order Duty.	Director of General of Police	Full powers	Subject to procedure prescribed under O.O.No.32/HG/91-92 dated 20/04/91
(h) Purchase of arms and payment of advance to the ordinance factory of Ministry of Home Affairs.	Director of General of Police	Full powers	Provided procurement is made directly from manufacturers/ Authorised dealers or by open quotations/tenders or any authorized units of the Government of India including manufacturers duly abiding by the purchase procedure as per Sikkim Financial Rules 127 and subject to such other restrictions as may be imposed by the Government.
(i) Purchase of uniforms to non-gazetted police personnel.	Director of General of Police	Full powers	Provided procurement is made directly from manufacturers/ Authorised dealers or by open quotations/tenders duly



	(j) Petty repairs to Govt. (Police) family quarters/ buildings/ heck Posts & Out Posts.	Director of General of Police	Full powers Upto ₹ 2,00,000/- each unit/quarter	abiding by the purchase procedure as per Sikkim Financial Rules 127 and subject to such other restrictions as may be imposed by the Government.  Work should be executed on the basis of approved rates after inviting quotations and such directions as may be issued by the Government from time to time. All works involving expenditure exceeding this limit shall be executed through the appropriate Government Agency.
	(k) Purchase of Wireless sets and Equipments	Director of General of Police	Full powers	Provided procurement is made directly from Manufacturers/Authorized dealers and subject to such other restrictions as may be imposed by the Government and also subject to observance of prescribed purchase procedure.
	(l) 100% Centrally Sponsored Schemes/Modernization of Police Force	Director of General of Police	Full powers	Subject to adherence to prescribed procedure and norms and scales prescribed by the Ministry of Home Affairs, Government of India. This does not include creation of Post / purchase of vehicles.
7.	<b>COMMERCE AND INDUSTRIES DEPARTMENT</b>  Payment of incentive to small scale Industries.	1.Secretary 2.Director	Full powers  Full powers upto ₹ 20,000/- in each case	Subject to observance of the procedure prescribed by the Government notification No. 27/DI/88-89/2480 dated 23.08.88

8.	<b>PRINTING AND STATIONERY DEPARTMENT</b>  (a) Purchase of Printing Ink and paper.	Secretary	Full power	Subject to purchase being made from manufacturers or Government undertakings at prescribed Government rate
9.	<b>TOURISM DEPARTMENT</b>  (a) Quarterly release of operational expenses of lodges, restaurants.	Secretary	Full powers	Subject to norms fixed by the Government from time to time.
10.	<b>FORESTRY AND ENVIRONMENT MANAGEMENT DEPARTMENT.</b>  (a) To accord technical sanction to detailed estimate of works.  (b) Purchase of Arms and Payment of advance  (c) Purchase of wireless sets and equipments	Principal Chief Conservator of Forests  Principal Chief Conservator of Forests  Principal Chief Conservator of Forests	Full powers  Full powers  Full powers	Powers to be exercised in accordance with the Forest Code and Manual.  Provided the procurement is done through the Police Department.  Provided procurement is made directly from Manufacturers/ Authorized dealers and subject to such other restrictions as may be imposed by the Government and also subject to observance of prescribed purchase procedure.
11.	<b>FINANCE, REVENUE AND EXPENDITURE DEPARTMENT</b>  (a) Sanction of House Building Advance, State loan, Motor Vehicle Advance, Gas	Secretary	Full powers	As per norms prescribed under Sikkim Financial Rules.

	<p>Loan, etc. to Government Employee</p> <p>(b) Sanction of Interest and Principle payable to Government of India and Financial Institution (Rural Electrification Corporation, Power Finance Corporation,, Life Insurance Corporation of India, General Insurance Corporation, National Insurance Corporation ,Reserve Bank of India, NABARD, Market Borrowing, etc.)</p> <p>(c) Sanction of GPF/GIS benefits to retired / diseased Govt. Employees.</p> <p>(d) Sanction of Retirement benefits.</p>	<p>Secretary</p> <p>Secretary</p> <p>Secretary</p>	<p>Full powers</p> <p>Full powers</p> <p>Full powers</p>	<p>Subject to repayment and payment of interest schedule of the Government of India and Financial Institute and agreement as amended from time to time.</p> <p>Subject to rules as prescribed under GPF/GIS rules and certificates and recommendation from GPF/GIS Section.</p> <p>As per norms prescribed under Sikkim Service (pension)Rules</p>
12.	<p><b>ELECTION DEPARMTENT</b></p> <p>(a) Preparation for and conduct of Election to Lok Sabha/Rajya Sabha and State Legislature.</p>	<p>Chief Election Officer</p>	<p>Full powers</p>	<p>Subject to time schedule and directions by Election Commission of India. The Expenditure is to be incurred as per norms and guidelines issued from time to time.</p>

	(b) Purchase of Stationeries for conduct of Election.	Chief Election Officer	Full powers	Subject to prescribed purchase norms as amended from time to time by the Government.
	(c) Preparation of Photos ID Cards to voters and payment thereof.	Chief Election Officer	Full powers	Provided the approval of Government through Finance Department is obtained before undertaking such work.
	(d) Preparation and conduct of Intensive /Summery/ Special provision of Electoral Rolls and printing thereof.	Chief Election Officer	Full powers	Subject to time schedule and directions of Election Commission of India and observance of prescribed norms.
13.	<b>EXCISE(ABKARI) DEPARTMENT</b>  Reimbursement of Export Pass Fee.	Commissioner/ Secretary	Full powers	Subject to provision of Sikkim Foreign Liquor (Import, Export & Transport) Rules,1993, and other instructions issued by the Government from time to time with the prior concurrence of the Finance Department
14.	<b>HORTICULTURE, CASH CROP DEVELOPMENT DEPARTMENT</b>  Procurement of seeds, fertilizers, insecticides and planting materials	Secretary	Full powers	Provided purchase are made from Government approved agencies at the current price of the manufacturers under the scheme approved by the Government through Planning & Development and Finance Department
15.	<b>ENERGY &amp; POWER DEPARTMENT</b>  Purchase of spare parts for mechanical workshop of Power Department.	Secretary	Full powers	Subject to conditions as laid under para 10 of Appendix 3 A

16.	<b>S.P.W.D (MECHANICAL)</b>  Purchase of spare parts for mechanical workshop of SPWD	Secretary	Full powers	Subject to conditions as laid under para 10 of Appendix 3A]
17.	<b>CO-OPERATION DEPARTMENT</b>  Payment of subsidies / Grants to Cooperative Societies	Secretary	Full powers	Subject to observance of norms and criteria laid down in Departmental Notification No.1/Coop dated 11.05.1998 and such other norms fixed by the Government from time to time.
18.	<b>HOME DEPARTMENT</b>  (a) Quarterly release of resource to Sikkim House, Delhi  (b) Release of monthly Life Time State Appreciation Grant for National Awardees from Sikkim  (c) Release of monthly pension to Sikkim Ratna Awardees  (d) Repairs and maintenance of Sikkim Houses (Non - Residence/ Residence) at Delhi	Secretary  Secretary  Secretary  Pr. Resident /Resident Commissioner	Full Powers  Full Powers  Full Powers  Full powers Up to ₹ 2,00,000/-for each unit/quarter	Subject to timely submission of relevant vouchers and expenditure Statement.  Provided the names of the awardees are approved and notified by the Government.  Provided the names of the awardees are approved and notified by the Government  Work should be executed on the basis of approved rates after inviting quotations and such directions as may be issued by the Government from time to time. All works involving expenditure exceeding this limit shall be executed through the appropriate Agency.

(d) Maintenance of Vehicles	Pr. Resident /Resident Commissioner	Full powers	Subject to conditions laid under Para 10 of Appendix 3 A
(e) House hold maintenance of Sikkim Houses (Non - Residence/ Residence) at Delhi.	Pr. Resident /Resident Commissioner	Full powers	Subject to budget provision and prescribed purchase procedure and restriction as may be imposed by the Government from time to time

Sd/- (M.G. Kiran) IAS,  
Commissioner-cum-Secretary,  
Finance, Revenue and expenditure Department,  
Government of Sikkim.

Memo No. 1246-1264/Fin/ Acctts.

Dated 21/02/2013

Copy to :-

1. All Heads of Departments
2. All Heads of Offices
3. Commissioner-cum-Secretary to the Governor of Sikkim for his information
4. Principal Secretary to the Hon. Chief Minister for his information
5. Sr. P.S. to the Chief Secretary for his information
6. Registrar, High Court of Sikkim
7. Director, Treasury Pay and Accounts Office
8. Director, AATI
9. All Officers in FRED
10. District Collector, East/West/North/South
11. Addl. Director, T, P& AO East/West/North/South
12. All Drawing and Disbursing Officers
13. Guard file and
14. file

Sd/ Gopal Basnett.SFAS  
Controller of Accounts  
Finance, Revenue and expenditure Department,  
Government of Sikkim.