

Delegation of Financial Power Rules, 1977

SIKKIM

India

Delegation of Financial Power Rules, 1977

Rule DELEGATION-OF-FINANCIAL-POWER-RULES-1977 of 1977

- Published on 20 January 1978
- Commenced on 20 January 1978
- [This is the version of this document from 20 January 1978.]
- [Note: The original publication document is not available and this content could not be verified.]

Delegation of Financial Power Rules, 1977Published vide Notification No. 12/FIN., dated, 20.01.1978Last Updated 12th March, 2020

1. Short title and Commencement.

- (i)These rules may be called the Delegation of Financial Power Rules, 1977.(ii)They shall come into force on the date of publication in the Sikkim Gazette.

2. Powers to relax.

- Notwithstanding anything contained in these rules, the Govt. may by general or special order relax any provision of these rules.

3. Definitions.

- In these rules, unless the context otherwise requires:-(a)"Appropriation" means the assignment to meet specified expenditure, of funds included in a primary unit of appropriation.(b)"Department of the Government" means a Department of the State Government as notified from time to time.(c)"Finance Department" means the Finance Department of the State Government.(d)"Head of Department" means an authority specifically declared as such by the Government.(e)"Non-recurring expenditure" means expenditure other than recurring expenditure.(f)"Primary unit of Appropriation" means a primary unit of appropriation referred to in rule 8.(g)" Public Work" means Civil works including electricity and irrigation, embankment and drainage works.(h)"Re-appropriation" means the transfer of funds from one primary unit of appropriation to another such unit.(i)"Recurring Expenditure" means the expenditure which is incurred at periodical intervals and(j)"Subordinate Authority" means a Department of the State Government or any other authority subordinate to the Government.

4. General conditions for the exercise of power.

- The following general conditions should be observed in the exercise of powers to sanction expenditure. (a) It is a primary condition of the exercise of all financial powers that public revenues should be spent only on legitimate public expenditure. (b) A subordinate authority may sanction expenditure of advances of public money in those cases only in which it is authorized to do so. (c) No authority to which powers are delegated shall sanction without previous consent of the Finance Department any expenditure which involves the introduction of a new principle or practice likely to lead to increased or recurring expenditure in future.

5. Sanction of new schemes.

- (i) All specific schemes started after the coming into force of these rules and extension of schemes which are already in operation whether within the Plan or in the Non-Plan require the sanction of the Finance Department. For the purpose of obtaining concurrence of the Finance Department full details of the scheme should be furnished with the information indicated in Schedule I to these rules, in respect of scheme costing Rs. 5 lakhs or more. In respect of other schemes the proposal should obtain sufficient details to enable the Finance Department to exercise proper scrutiny.

6. Residuary financial power.

- The financial powers which have not been delegated to a subordinate authority shall vest in the Finance Department.

7. Provision of funds by Legislature.

- Demands for Grants and Appropriations for charged expenditure are presented to the legislative Assembly in behalf of the departments of the Government. After Demands have been voted and the necessary Appropriation Act passed by the Legislative Assembly the amounts so authorized become available to the Department of authority concerned for appropriation to meet sanctioned expenditure.

8. Primary Units of Appropriation or detailed Heads.

(1) A Grant or Appropriation for charged expenditure is distributed by detailed heads or objects of expenditure under which it shall be accounted for broadly under Revenue & 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 & in that case the amount of each is shown separately. (2) Primary units of appropriation shall be some or all of the following :-

- 1. Salaries.**
- 2. Wages.**
- 3. Travel Expenses.**
- 4. Office Expenses.**
- 5. Payments for professional and special services.**
- 6. Rents, Rates and Taxes/Royalty.**
- 7. Publications**
- 8. Advertising, Sales and Publicity Expenses.**
- 9. Grants-in-aid/ contributions/Subsidies.**
- 10. Scholarships and Stipends.**
- 11. Hospitality Expenses/Sumptuary Allowances etc.**
- 12. Secret service Expenditure**
- 13. Major Works**
- 14. Minor Works**
- 15. Machinery and Equipment/Tools and Plant**
- 16. Motor Vehicles**
- 17. Maintenance**
- 18. Investments/Loans**
- 19. Materials and Supplies**

20. Interest/Dividend

21. Pensions/Gratuities

22. Depreciation

23. Inter Account Transfers

24. Writes-off/Losses

25. Suspense

26. Other charges.

9. Appropriation and Re-appropriations-General restrictions.

(1) Funds shall not be appropriated or re-appropriated to meet expenditure not sanctioned by an authority competent to sanction it. (2) Funds provided for charged expenditure shall not be appropriated or re-appropriated to meet votable expenditure and funds provided for voted expenditure shall not be appropriated or re-appropriated to meet charged expenditure. (3) No re-appropriation shall be made from one Grant or Appropriation for charged expenditure to another Grant or Appropriation for charged expenditure. (4) Funds shall not be appropriated or re-appropriated to meet expenditure on a new service not contemplated in the budget as approved by the Legislative Assembly.

10. Creation of posts.

- In all cases consultation of the Establishment and finance Department will be necessary for creation of posts whether permanent or temporary except where there are specific delegations to authorities for creation of posts before submission of such proposals to the Cabinet.

11. Matters relating to conditions of service.

- All proposals for issue of rules or orders relating to scales of pay, formula of fixation of pay, special pay or grant of any special allowance etc. should be referred to the Finance Department by or through the Establishment Department.

12. Powers of subordinate authorities.

- Subject to the provision of these rules the various subordinate authorities shall have the powers specified in Schedule II for incurring contingent expenditure including expenditure on the purchase of stores. Specific delegation in the case of certain Departments is contained in Schedule III to these

rules. All these powers shall be exercised subject to budget provision.

13. Communication of financial sanctions.

- Rules, orders and other sanctions which require the prior approved of the Finance Department may be issued by the Department concerned direct, provided that the concurrence of the F.D. has been obtained. The draft rule, order or sanction may be shown to the Finance Department at the discretion of the Head of the Department concerned. A sentence to the following effect should be included in such order: " This order/Memo/Letter issues with the concurrence of the Finance Department vide File

No. _____ Dated _____

sanction order should be addressed to the Director of State Audit/Pay and Accounts Officer, Government of Sikkim and copies among others endorsed to the A.G. Sikkim and the finance Department duly signed in ink: In the case of Plan scheme a copy shall be endorsed to Planning and Development Department also. The Director of State Audit/Pay and Accounts Officer should entertain a bill only if it is accompanied by a copy of sanction order signed in ink:

14. Re-delegation.

- Save with the concurrence of the finance department no powers delegated under these rules shall be re-delegated to any other subordinate authority.

15. Repeal and Savings.

(1) With effect from date of coming into force of these rules all notification, rules and orders delegating financial powers to the various heads of departments shall stand revoked to the extent specific provision have been made in these rules. (2) The delegations contained in these rules are subject to the business rules of the Government and the powers delegated here in can be exercised by the officers concerned subject to such special or general orders that may be given by the Minister-in-charge of the respective departments.

I

Details to be furnished to Finance Department for consideration of proposals relating to new schemes. Note. - This form should be used for schemes, the estimated expenditure on which is Rs. 5 lakhs or above. It need not be used for schemes costing less, but substantially the same information should be supplied for these schemes also. Government of Sikkim.....
Department. Subject:-

1. A concise statement of the proposal and full justification for it.

2. (a) IS the proposal in respect of "New Service"?

(b) Has the proposal or any part of it been already considered by the Finance Department and if so, what is the decision taken?

3. Expenditure involved in the proposal.

Expenditure		Non-Recurring	Recurring	Budget Provision
(1)	(2)	(3)	(4)	
(i)	During the first year
(ii)	During the subsequent years (year wise)
(iii)	Total expenditure in the schemes.

4. State briefly the estimated yield on the project and the economic implication, indicating anticipated receipts**5. Is the proposal included in the State plan? If so, state (a) the amount included for the schemes in the plan**

(b) if the schemes or the total provision envisaged in the plan has been modified indicate the extent of modification and reason for same. Also state whether the Planning & Development Department have concurred in the modifications. Extracts of the views of the Planning & Development should be enclosed.

6. Is any foreign exchange involved? If so, state (a) items of expenditure involving foreign exchange ; (b) expenditure on foreign experts ; and (c) whether clearance of the Government of India has been obtained.**7. Purchase of plant, equipments and stores :- State the procedure to be adopted for purchasing stores, plant machinery, etc, and whether any departure is necessary or proposed from the normal procedure prescribed for such purchases, with reasons.****8. Is any collaboration, technical and financial, with foreign Government or Firms contemplated? If so, furnish details.****9. Extent of financial assistance, if any, the source from which it is expected or assured and the nature of assistance, whether grants, or loan or supply of machineries, vehicles, etc. (Copy of the correspondence providing the assistance should be enclosed.)**

10. IS the expenditure within the committed ceiling?

11. Supplementary information, if any.

* Please attach : (i) A statement indicating the number of posts as well as the pay scales under various categories required. (a) In the first year of the scheme, and (b) Eventually, when the scheme is in full operation together with the basis (work standards) adopted for staffing, if any (ii) A statement showing expenditure on building and other work, indicating the basis on which it has been estimated and also the phasing of the works year by year : and (iii) A statement showing expenditure on stores, equipment, etc. giving details of equipments or stores costing above Rs. 10, 000/-N.B. - Where estimate for buildings, equipment and other stores have been worked out on the basis of current costs, any increases that are likely or expected should be indicated.

II

Items of expenditure	Heads of Offices	Heads of Departments	General conditions if any and Remarks.
1. Wages			
Staff paid from Contingencies	-	Full Power	On a daily wage not Exceeding Rs. 10/
2. Office Expenses			
(a) Electric & Water Charges	Full Power	Full Power	
(b) Repairs & Maintenance (including expenditure on POL) on staff cars	(i) Full power in respect POL upto the prescribed limit p.m. subject limit p.m. to such restriction as may be placed by Head of the Department of the Government. (ii) Repairs upto Rs. 50/ in each case in emergent cases.	(i) Full power in respect of POL upto the prescribed limit p.m. (ii) Repairs upto Rs. 5000/ per vehicle p.a. & not the exceeding Rs. 1000/ at a time by inviting Sealed quotation from at least 3 firms and entrust the work only to the firm that has quoted the lowest.	
(c) Repairs & maintenance of office furniture	Rs. 150/ at a time	Rs. 250/ at a time	
(d) Purchase of furniture, fixtures and fittings	-	Rs. 1000/ at a time & not exceeding Rs. 5000/p.a	

(e) Repairs and maintenance of type writers, duplicator & other office machines	-	Full Power	
(f) Postage & Telegrams	-	Full Power	
(g) Telephone charges	-	Full Power	This does not include cost of installation if new Telephone Connection
(h) Purchase of typewriters, duplicators & other office machines.		Full Power	Subject to specific budget provision for the purpose.
(i) Refreshments served in interdepartmental meetings, Conferences etc.	Upto Rs. 25/ on any one occasion and not exceeding Rs. 500/ p.a.	Upto Rs. 50/ on any one occasion and not exceeding Rs. 1000/p.a.	Subject to such restriction as the Government may specify.
(j) Crockery & cutlery	-	Full Power upto Rs. 1000/p.a.	
(k) Printing work done at Government Press	-	Full Power	
(l) Purchase of stationery locally	Upto Rs. 50 at a time	Full Power	Subject to such restriction or scale as may be prescribed by the Government.
(m) Petty repairs to non residential Government Buildings	Upto maximum of Rs. 1000/ in a year.	Upto Rs. 1000/p.a.	
(n) Hot & Cold Weather charges	-	Full Power	
(o) Liveries & umbrellas to peons	-	Full Power	The scale and supply shall be governed by Rules on Liveries.
3. Payment for professional & Special Services.			
(a) Remuneration for holding exam; paper setting, evaluation, superintending, invigilation.	-	Full Power	As per rates prescribed by Government.
(b) Charges for experts	-	Full Power	As per rates

			prescribed by Government.
(c) Fees to advocates	-	Full Power	Subject to concurrence of the Law Department.
4. Rents, Rates & Taxes			
(a) Rent for private building for office accommodation.	-	Upto Rs. 500/p.m.	The rent should be got fixed from the S.P. W.Dunder prescribed norm.
(b) Municipal rates & Taxes on nonresidential buildings	Full Power	Full Power	-
5. Advertising, Sales & Publicity expenses.			
(a) Exhibition & Fairs	-	Full Power	
(b) Advertisement charges	-	Full Power	Subject to the participation having been approved by the Development Commissioner/or the Finance Department. Subject to prescribed norms & orders of the Government. The grant of scholarship or the stipend should have been approved by the Government.
6. Scholarship & Stipends	-	Full Power	
7. Machinery/Equipment Scientific/Mathematical & Survey instruments		Rs. 2000/per institution or Office per annum	Subject to the prescribed purchase procedure.
8. Motor Vehicles.(For functional purposes) (eg. Ambulance,Vans, Buses Trucks, Pickups, Mobile Vans of hospital, Bulldozers,Tractors etc.	-	(a) Full Power for POL	Subject to norms and conditions laid down by the Government.
Repair & maintenance(tyres & tubes etc.)	-	(b) Upto Rs. 5000/ per vehicle in a year (for repairs) by inviting sealed quotations from at	In consultation with S.N.T. in works costing over Rs. 100/

least 3 firms and entrust the work only to the firm that has quoted the lowest.

9. Other contingent expenditure of the Department not covered by the above items.

Recurring	Rs. 150/ (Rupees One hundred fifty)	(Rupees Rs. 1500/ one thousand five hundred) only in each case.
Non recurring	Upto Rs.500/ (Rupees five hundred only in each case.	Upto Rs. 7000/ (Rupees seven thousand only in each case.

III

Specific Delegation

Items of Expenditure	Authority to whom Delegated.	Extent of delegation	General Conditions if any and Remarks.
Agriculture Department.			
Procurement of fertilizers, Seeds, insecticides and Planting materials.	Director of Agriculture	Full Power	Provided purchases are made from Government or Public sector and other autonomous Government institutions.
Animal Husbandry Department			
1. Procurement of feed, seeds, implements etc.	Director of Animal Husbandry	Full Power upto Rs. 2000/- per Institution p.a.	Subject to the prescribed purchase procedure.
2. Surgical instruments, oxygen gas & X-Ray Films	"	Full Power	Subject to norms & scale fixed by the Govt and the prescribed purchase procedure
3. Medicines, drugs, serum vaccine		Full Power	"
Health Department			

1. Procurement of medicines , drugs serum & vaccine service	Director of Health	Full Power	"
2. Surgical instruments, oxygen, X-Ray Filmsetc.	"	Full Power	"
3. Bedding	"	Full Power	-do-
4. Diet charges in hospitals	"	Full Power	-do-
Sikkim Nationalized Transport			
1. Procurement of POL & spare parts.	General Manager	Full Power	Provided purchases are made from Government or public sector & other autonomous Government Institutions.
2. Expenditure of usual nature	General Manager	Upto Rs. 5000/- for recurring item in each case subject to maximum of Rs. 30,000/- p.m.	
3. Expenditure on purchase of emergent parts and store only.	D.G. M. (M)	Upto Rs. 50/- in each case without inviting quotations subject to maximum of Rs. 1000/- p.m.	
4.	A.M. Es. at Rangpo and Jorethang	Upto Rs. 25/- only in each case without inviting quotations subjects to maximum of Rs. 200/- p.m.	
Forest			
To accord financial sanction to a administratively approved estimate in respect of a work to be executed by the Forest Department.	C.C. F.	Up to the amount of relevant administrative approval for the work accorded by higher competent authority provided the financial sanction is based on lowest competitivetender	
S.P.W.D. & Irrigation			

1. To accord Financial sanction to administratively approved estimate in respect of a work to be executed by S.P.W.D. & Irrigation	Chief Engineer	Full Power	Upto the amount of the relevant administrative approval for the work accorded by the competent authority provided that in the case of civil work estimated to cost Rs. 1 Lakh or more and Irrigation works estimated to cost Rs. 50,000/- or more the financial sanction is based on lowest competitive tender.
2. Annual Repairs, Maintenance of Government buildings.	"	Full Power subject to the expenditure being within the prescribed yardstick.	
Power			
To accord financial sanction to a sanctioned estimate in respect of a work to be executed by power Department.	Chief Engineer/Secretary, Power	Full Power	Upto the amount of the relevant administrative approval for the work accorded by the competent authority provided that the financial sanction is based on lowest competitive tender.
Rural Works.			
To accord financial sanction To a sanctioned estimate in , respect of a work to be executed by Rural Works Department.	Chief Engineer/Secretary Rural Works.	Full Power	Upto the amount of the relevant administrative approval for the work accorded by the competent authority provided that in the case of rural works estimated to cost Rs. 10,000/- or more the financial sanction is based on lowest competitive

tender.