

HARYANA GOVERNMENT
FINANCE DEPARTMENT
(REGULATION)
NOTIFICATION

The 12th March, 2006

No. 2/1 (4)-87-4FR.— In exercise of the powers conferred by clause (2) of article 283 of the Constitution of India, the Governor of Haryana hereby makes the following rules further to amend the Punjab Financial Rules, Volume I, in their application to the State of Haryana, namely :-

1. These rule may be called the Punjab Financial Volume I (Haryana First Amendment) Rules, 2006.
2. In the Punjab Financial Rules, Volume-I, for rule 19.6, the following rule shall be substituted, namely:-

"19.6 Contingencies, stores, fees, compensation, remuneration etc. (Rules 8.3 and 15.2):-

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of powers delegated
1.	To sanction non-recurring expenditure, not otherwise provided for in this rule.	Administrative Departments	Full powers.
		Heads of Departments	Upto Rs. 1,00,000/- in each case.
		Controlling Officers	Upto Rs. 40,000/- in each case.
		Heads of offices	Upto Rs. 10,000/- in each case.
2.	To sanction recurring expenditure not otherwise provided for in this rule.	Administrative Departments	Full Powers.
		Heads of Departments	Upto Rs. 50,000/- in each case.
		Controlling Officers	Upto Rs. 20,000/- in each case
		Heads of offices	Upto Rs. 5,000/- in each case.
3.	(i) To sanction purchase of Computers including personal computers and accessories	Administrative Departments in consultation with I.T. Department	Upto Rs. 50,000/- for each computer.
	(ii) Hire and maintenance of computers of all kinds	Administrative Departments in consultation with I.T. Department.	Full Powers.
4	To sanction charges for Electricity, gas, water, telephone, postage stamps and taxes levied by statutory body or any other authority	Heads of offices	Full Powers.
5.	To sanction purchase and repairs of fixtures and furniture.	Heads of Departments	Full powers
		Heads of offices	Upto Rs. 1000/- in each case.

THE PUNJAB FINANCIAL RULES

VOLUME - I

CHAPTER - I

DEFINITIONS

- 1.1 The power of interpreting, changing and relaxing these rules is vested in the Finance Department.

Provided that in the case of rules based on the standing instructions issued by the Comptroller and Auditor-General of India the aforesaid power shall not be exercised save with the prior consultation of the Comptroller and Auditor-General of India.

- 1.1-A. Unless there be anything repugnant in the subject or context, the terms defined in this chapter are used in these rules in the sense hereby explained.

- 1.2. "Abstract Bill" is a bill without details either for contingent or travelling allowance expenditure (other than Travelling Allowance expenditure of the Public Works Department) paid at a Treasury without the scrutiny and countersignature of a controlling authority, to save delay in the discharge of a claim. In the Public Works Department, abstract bills for travelling allowance expenditure are paid after scrutiny and countersignature of the detailed bills by the controlling officers.

- 1.3 "Administrative Approval" is the formal acceptance by the Administrative Department (defined below) of a proposal to incur expenditure on works initiated by or connected with the requirements of that Department.

In the case of works executed by the Public Works Department, it is in effect an order to that Department to execute a certain specified work at a stated sum to meet the administrative needs of the Department requiring the work (See note rule 1.38).

Note 1.— "Administrative Department" means a department of the Haryana Government other than the Finance Department.

Note 2.— The administrative approval accorded to a proposal previous to its inclusion in a schedule of New Expenditure or list of Major works, as the case may be, should be endorsed by the competent authority to the Accountant General, Haryana and should be treated as financial sanction to the extent the funds are voted by the Legislature. Where however, the provisions in the Budget has subsequently been revised and is not in accordance with the administrative approval already accorded, fresh administrative approval will be accorded and the same will be treated as financial sanction.

- 1.4 "Appropriation" means the assignment to meet specified expenditure of fund at the disposal of the assigning authority.

- 1.5 "The Bank" means the Reserve Bank of India or any office or agency of the Reserve Bank of India, and includes the State Bank of Patiala and any Branch of the State Bank of



GOVERNMENT OF HARYANA
FINANCE DEPARTMENT

The Punjab Financial Rules
Volume - I
(As applicable to Haryana State)

(Amendments incorporated upto 30th June, 2015)

India or of a Nationalised Bank acting as the agent of the Reserve Bank of India in accordance with the provisions of Reserve Bank of India Act, 1934 (Act II of 1934).

1.6. **"Book Transfer"** denotes the process whereby financial transaction which do not involve the giving or receiving of Cash, or of stock materials, are brought to account. Such transactions usually represent liabilities and assets brought to account either by way of settlement or otherwise by they may also represent corrections and amendments made in Cash, Stock, or Book Transfer transactions previously taken to account

1.7 **"Bonus"** Means payment made in addition to the prescribed pay or wages as a reward for specially good work or services or for outturn of work in excess of a prescribed limit.

1.8 **"Cash"** includes legal tender coin, currency and Bank Notes, Cheques payable on demand, Reserve Bank Government drafts and demand drafts and also twenty paise revenue stamps.

Government securities, deposit receipts of banks, debentures and bonds accepted as security deposit are not treated as cash.

1.9 **"Cash order"** is a payment order issued by a Head Treasury on a Sub-Treasury under its jurisdiction, in favour of the person to whom the money is due or who is responsible for its disbursement and is payable in lump sum.

1.10 **"Charged Expenditure"** is the expenditure which under various Articles of the Constitution of India has been declared as charged on the Consolidated Fund of the State, and as such is not subject to the vote of the Legislature.

1.11 **"Class of Government employees"** means—

- (1) all Government employees, holding posts bearing the same designation in the same department or service, and
- (2) all Government employees holding posts which have been declared by the competent authority to be in a single class.

1.12 **"Competent authority"** in relation to the exercise of any power means the Administrative Department concerned acting in consultation with the Finance Department or any other authority to which the relevant powers may be delegated.

Finance Department may prescribe cases in which its consent to the exercise or delegation of any power under these rules by the authorities specified may be considered to have been given.

Note.— List of authorities competent to exercise powers under these rules are detailed in Chapter XIX.

1.12-A. **"Consolidated Fund of the State"** is the fund into which all revenues received by the Government of the State, loans raised by the Government by the issue of treasury bills, loans or ways and means advances, and moneys received by that Government in

repayment of loans, credited and from which the expenditure of that State, when authorized by the appropriate Legislature, is met.

Note.— All other public moneys received by or on behalf of the Government of Haryana shall be credited to the "Public Account of the State of Haryana" (See rule 1.32 below).

- 1.13 **"Contract"** means any kind of undertaking written or verbal, express or implied, by a person, not being a Government employee, or by a syndicate or firm for the construction, maintenance or repairs of one or more works for the supply of material, or for the performance of any service in connection with the execution of work or the supply of materials.
- 1.14 **"Contractor"** means a person, syndicate or firm that has made a contract, but the use of this term is often restricted to contractors for the execution of works or for services in connection therewith.
- 1.15 **"Controlling Officer"** means a head of a department or other departmental officer who is entrusted with the responsibility of controlling the incurring of expenditure and/ or the collection of revenue by the authorities subordinate to the department.
- In relation to receipts and expenditure under any head of account, this term denotes a Government employee designated as such in Appendix D to the Punjab Budget Manual (Fourth Edition).
- 1.16 **"Detailed Bill"** is a bill setting forth the details of either contingent or travelling allowance expenditure, and is subject to countersignature by a controlling authority. It is marked "Not Payable At The Treasury" when it is prepared in support of a charge already drawn on an abstract bill.
- 1.17 **"Detailed Head"** is a division of a minor head.
- 1.18 **"Disbursing Officer"** means in relation to expenditure under any head of account, a Government employee designated as such in Appendix D to the Punjab Budget Manual (Fourth Edition).
- 1.19 **"Finance Department"** means the Finance Department of the Government of Haryana.
- 1.20 **"Financial year"** means the year beginning on the 1st of April and ending on the 31st March following.
- 1.21 **"Government"** means any Administrative Department of the Government of Haryana.
- 1.22 **"Grade"** of Government employees means a Sub-Division, according to pay, of a class of Government employees.
- 1.23 **"Head of Department"** Means in relation to receipt and expenditure under any head of account, the authority shown as such in Appendix D to the Punjab Budget Manual (Fourth Edition).

1.24 "Head of Office" means a Government employee designated as a Disbursing Officer in Appendix D to the Punjab Budget Manual (Fourth Edition) or any other Gazetted Government employee declared to be the head of an office by competent authority.

Head of Departments have been authorized to declare any Gazetted Officer subordinate to them to be the head of an office for the purpose of these rules.

Note.— In the event of a head of an office being on leave or his post otherwise falling vacant, the head of his department shall be competent to declare, during the period of his leave or during the period the post remains vacant, the next senior official to be the head of an office.

1.25 "Major Head" is a main unit of classification of revenue and expenditure in the Government accounts.

1.26 *Cancelled.*

1.27 "Minor Head" is a sub-division of a Major Head.

1.28 "Non-recurring Expenditure" means expenditure sanctioned as a lump sum charge whether the money be paid as a lump sum or by instalments.

Note.— Sanction to any item of expenditure which is of a fixed recurring nature and does not vary periodically and which is chargeable to contingencies or to pay of establishment and which does not extend beyond the financial year or beyond six months within the financial year is deemed to be a sanction for non-recurring expenditure.

1.29 "Pre-Audit Cheque" issued by the Accountant General or any Gazetted Government employee of the Indian Audit and Accounts Department in payment of a claim at the Headquarters of Government after Audit.

Note.— The provisions of this rule have been suspended for the present.

1.30 "Primary Units of appropriation" is a portion of the supply under each minor head which is allotted to a prescribed sub-division of the head as representing one of the primary objects of the supply.

1.31 "Proposition Statement" is a statement setting forth the financial effect of the proposal involving the creation, alteration or abolition of posts on an establishment.

1.32. "Public Account of the State of Haryana" is the account into which all public moneys other than those which form a part of the Consolidated Fund of the State, received by/or on behalf of the State are credited and from which disbursements are made in accordance with the prescribed rules.

Note.— All moneys received by or deposited with any officer employed in connection with the affairs of the State in his capacity as such, other than revenues or public money raised or received by the Government of the State should also be paid into the "Public Account of the State".

- 1.33. "Re-appropriation" means the transfer of funds from one unit of appropriation to another such unit.
- 1.34 "Recurring Expenditure" means all expenditure which is not non-recurring.
- 1.35 "Secondary Units of Appropriation" are the divisions into which a primary unit of appropriation is divided for the purposes of financial control.
- 1.36 "Subsidiary Treasury Rules" are the rules issued by the Finance Department under the Treasury Rules. These rules are contained in Part-II of the Punjab Financial Hand Book No. 1.
- 1.37 "Subordinate Authority" means any authority subordinate to the Administrative Department of the Government.
- 1.38 "Technical Sanction" is the sanction of a competent authority to a properly detailed estimate of the cost of a work construction or repair.
Ordinarily such sanction can only be accorded by Government in the P.W.D., or by such authorities of the P.W.D. to whom the power has been delegated by Government.
- 1.39 "Treasury Rules" means the Treasury Rules of the Haryana State Government. They are contained in Part I of Punjab Financial Hand Book No. 1.
- 1.40 "Voted Expenditure" is the expenditure other than "charged" which is subject to the vote of the Legislature.
