



GOVERNMENT OF HARYANA
FINANCE DEPARTMENT

BUDGET FORMULATION
(Receipt & Expenditure)

COMPENDIUM OF INSTRUCTIONS

Volume - XIII
(UPTO 30-06-2011)



Harmohinder Singh Chattha



D.O. No.....

Finance, Planning, Irrigation &
Renewable Energy Minister,
Haryana, Chandigarh.

Dated : 30th June, 2011...

MESSAGE

I am pleased to know that a team of officers of Finance Department under the guidance of Shri Ajit M. Sharan, IAS, Financial Commissioner & Principal Secretary to Government Haryana, Finance Department, has prepared a unique set of 17 Compendia of the instructions/notifications of Finance Department on various subjects issued from time to time from 1947 onwards.

2. I am sure that these Compendia of instructions/ notifications will be maximum helpful for Government employees of all Departments/ Boards/ Corporations of Haryana Government for proper examination of cases in accordance with the provision in rules/ instructions expeditiously and will also help in reducing the unnecessary litigation and financial burden on the State exchequer.

3. The efforts made by the team to consolidate all the instructions in Compendia and also on website of Finance Department subject-wise and date-wise are indeed praiseworthy.

H.S. Chattha

(H.S. Chattha)

PREFACE

The State Government since its formation in November, 1966 has issued/revised instructions and policy guidelines on various subjects from time to time relating to civil service and financial matters.

The number of such instructions has been large but non-availability of these instructions at one place results in delay in the disposal of work and sometimes decisions are taken in contravention of spirit of instructions resulting in un-necessary correspondence and litigation. It has, therefore, been decided to bring out compendia of Finance Department instructions on various subjects like Pay Fixation, Revision of Pay Scales, Pension, Compensatory Allowances, Dearness Allowance, General Provident Fund, Loans and Advances, Amendments in CSR/PFR etc., Misc. of CSR, Economy in Expenditure, PAC/CAG Matters, Budget Formulation, Financial Regulations etc. etc.

The instructions/notifications/policies issued upto 30.06.2011 including the instructions issued prior to 1st November, 1966 have been compiled in sixteen compendia. Efforts have been made to include all available instructions indicating their status/applicability distinctly in a block at the top of instructions.

Seventeenth Compendium contains only a date-wise list of all the instructions whether printed in these compendia or not. For the facility of readers a list of important subjects alphabetically indicating their number of Compendium has also been given at the back cover of each Volume.

The compendium in hand is Volume-XIII in series and contains instructions relating preparation of Budget Estimate, Supplementary Estimate, Budget on line, Reconciliation of Expenditure and Receipt with A.G. Haryana, Duties & Responsibilities of DDOs, HOD etc., Excesses and Surrender, Grant-in-Aid, Loan against Government Guarantee, Incurring of expenditure under Budget, Sanction of expenditure by AD, etc.

The printed copy of Compendia can be purchased from the Printing & Stationery Department, Haryana. One set of compendia is circulated to all Administrative Secretaries and Heads of Departments.

Original copy of circulars/notifications etc. of Finance Department are available with the Archives Department, Haryana. Soft copy of the instructions issued by the Finance Department from 1947 onwards to 30.06.2011 both datewise and subjectwise are available on the websites www.finharyana.gov.in. and www.haryana.gov.in. Interested persons can easily download the same or any part thereof from the website. To search by date-wise any instruction, type the date in the manner e.g. '2nd September, 2009' and not in any other way.

Although we have taken all possible precautions while compiling the Compendia, yet there may be some omission or lapse on our part. We would welcome any feedback or suggestion from users of the Compendia.

I acknowledge the hard work put in by Mrs. Kusum Bansal, IRS, Joint Secretary Finance, Shri Raj Pal Nasa, Private Secretary, [former SO (FD)], specially posted in Finance Department for the compilation of instructions and Shri Ram Saran, Principal, DTC HIPA, Panchkula, for assistance and guidance. I also extend my thanks to Director General, HIPA, Gurgaon for providing infrastructure support at DTC Panchkula for this purpose.

I hope that these compendia would be handy and useful to all concerned.

Dated : Chandigarh,
14th July, 2011

AJIT M. SHARAN
Financial Commissioner & Principal Secretary to
Government Haryana, Finance Department.

INTRODUCTION

The Haryana Government has taken a significant decision to bring all the instructions/notifications issued by the Finance Department at one place for the facility of officials/officers for proper examination of financial and service matters in accordance with the rules/instructions. Accordingly, Government have decided to compile and computerize all the instructions including the same issued prior to the Re-organisation. The overall aim is to increase the effectiveness, efficiency and expeditious disposal of office work. To accomplish this voluminous and arduous work a team having experience and background of the Finance Department was constituted. After putting strenuous efforts, the team has been able to procure the old and rarely available instructions from the offices of Law Department, Commissioner Ambala Division, Deputy Commissioner Ambala, concerned Branches of Finance Department and retired officers of SAS Cadre.

These instructions have been computerised and compiled date-wise and subject-wise. The salient features of the same are as under :-

- The total number of instructions/notifications issued by the Finance Department during the period between 1947 and April, 2011 are about 3600.
- Out of above about 90% instructions are available in original and copy of about 5% have been collected from the private publications, and the remaining are not traceable.
- The instructions which are at present or were applicable in near past have been compiled subject-wise and printed in the following sixteen compendia:-

1	Fixation of Pay	Volume-I
2	Haryana Civil Services Revised Pay Rules, 1998, 1987, 1980, 1969	Volume-II
3	Pension of Post-2006 Pensioners and Defined Contributory Pension Scheme.	Volume-III
4	Pension of Pre-2006 Pensioners and Dearness Relief	Volume-IV
5	Allowances to Govt. employees	Volume-V
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7	Misc. of CSR	Volume-VII
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13	Budget Formulation – Receipt & Expenditure	Volume-XIII
14	Financial Regulations	Volume-XIV
15	Instructions of HBPE	Volume-XV
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- Volume XVII contains date-wise consolidated list of all the instructions/notifications alongwith number, subject and also availability in original.

- At the end of each Volume a date-wise list of the instructions pertaining to the subject(s) of that Volume whether the same have been printed or not has also been given for the facility of users.
- Efforts have been made to mention at the top of instructions if the same have been revised, modified, superseded, withdrawn or have become obsolete.
- Soft copy of all the instructions are available at website of Haryana Government www.finharyana.gov.in and www.haryana.gov.in and may be downloaded from there. **Illustration:** To search any instructions by date, type the date like '20th May, 1999' or '3rd October, 2006' i.e. there is space after the date, month should be complete and year in four digits. If the actual date of any instruction/notification is not known or there is any doubt the same may be confirmed from the compendium of instructions (Volume-XVII) containing datewise list of all the instructions.
- These compendia are priced publications, one may purchase from Printing and Stationery Department, Haryana.
- Image of original copy of the instructions are also on website of Finance Department and hard copy of the original is available with the Archives Department, Haryana.

The compendium in hand is Volume-XIII in series and contains instructions relating preparation of Budget Estimate, Supplementary Estimate, Budget on line, Reconciliation of Expenditure and Receipt with A.G. Haryana, Duties & Responsibilities of DDOs, HOD etc., Excesses and Surrender, Grant-in-Aid, Loan against Government Guarantee, Incurring of expenditure under Budget, Sanction of expenditure by AD, etc.

I, on behalf of my entire editorial team express my special gratitude to Shri Ajit M Sharan, IAS, Financial Commissioner & Principal Secretary to Government Haryana, Finance Department, for providing valuable guidance and encouragement for accomplishing this arduous work which otherwise would not have been possible without his moral support.

I am thankful to Shri Raj Pal Nasa, Private Secretary, [former SO (FD)] for the hard work put in by him and also Shri Ram Saran, Principal DTC, HIPA, Panchkula for providing assistance and guidance to the team members. I also extend my thanks for Shri Ajit Kumar Saini, Section Officer, Finance Department, Shri Baljit Singh Saini, P.T.S.O, and Shri Dinesh Kumar, PCAT of Printing and Stationery Department, Mrs. Pallavi, DEO, Shri Ramesh Kumar, Clerk, for preparing these compendia.

I am heartily grateful to Director General, HIPA, Gurgaon for providing infrastructure support at DTC Panchkula for this purpose.

Efforts have been made by the team to ensure the authenticity of the compilation, yet there may be some omission or lapse on our part. We would welcome any feedback or suggestion from users of the Compendia.

I hope these compendia would be helpful to all concerned for proper examination of the cases. I think now none has to face any problem for the copy of any instructions of Finance Department issued between 1947 and 2011.

Dated : Chandigarh,
10th July, 2011

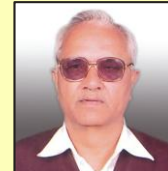
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7.	22.05.1981	क्र. 2/2(3)-79-2एफ.आर.।।	Grants-in-aid and utilization certificate in respect thereof.	289
8.	16.02.1966	No. 29-3FR-I-66/2509	Grant-in-aid and release thereof.	291
9.	19.02.1964	No. 1297-3FR-I-64/166	Audit of Grants-in-aid, release thereof.	292
10.	13.05.1961	No.3138-3FR-I-61/7018A	Grants-in-Aid – Release thereof.	293
11.	03.07.1958	No. 5426-FR-I-58/10569	Grants-in-aid.	296
12. Loan against Government Guarantee.				299-310
1.	18.07.2011	No. 21/6/2010-3B&C	Instruction regarding furnishing of the utilization certificates to the Accountant General, Haryana as on 31.03.2010.	299
2.	31.05.2010	No. 3/41/2009-III-ERAMU(FD)	Instructions regarding maintaining Guarantee Register and other record of Guarantee Fee and furnishing Copy of Sanction for raising loan against State Government Guarantee to AG (Accounts) and AG (Audit), Haryana.	301
3.	05.03.2009	No. 3/34/2009-III-ERAMU(FD)	Assumptions under which the State Guarantees are accorded facilitating raising of loans/advances by the PSUs/other agencies on the recommendation of Administrative Departments – clarification regarding.	304
4.	24.01.2002	No. 4/1/ARO/-IV-FD(Res. Cell)-2001	Levy of Guarantee Fee on all loans raised against State Govt. guarantee by the State Public Sector Undertakings	306
5.	28.07.1986	No. 28(2)-86-WM(6)	Guarantees given by the Govt. of Haryana.	308
6.	28.07.1969	No. 2485-B&C-69/21111	Security deposits made by the Govt. Departments and Offices.	309
13. Incurring of expenditure under Budget.				311-318
1.	11.06.2010	No. 5/6/2005-5B&C	Incurring of expenditure under Plan/Non Plan Budget.	311
2.	26.03.2009	No. 5/6/2005-5B&C	Incurring of expenditure under Plan Budget.	313
3.	18.02.2009	No. 28/11/2009-5B&C	Norms of Financial prudence – adherence to the norms of authorising the sanction to apply budgetary resources regarding	314
4.	26.04.2006	No. 5/6/2005-5B&C	Incurring of Expenditure under plan budget.	315
5.	09.05.2005	No. 5/6/2005-5B&C	Incurring of Expenditure under Plan Budget.	316
6.	26.05.1997	No. 28/6/96-2B&C	Issue of various financial sanctions.	317
14. Sanction of expenditure by AD.				319-326
1.	25.09.2006	No. 5/7/2005-1B&C	Sanction of Expenditure by the Administrative Departments.	319
2.	03.05.2006	No. 5/7/2005-1B&C	Sanction of Expenditure by the Administrative Departments.	320

Sr. No.	Date	Number	Subject	Page No.
3.	07.02.2006	No. 5/7/2005-1B&C	Sanction of Expenditure by the Administrative Departments.	321
4.	20.07.2005	No. 5/7/2005-1B&C	Sanction of Expenditure by the Administrative Departments.	323
5.	09.05.2005	No. 5/7/2005-1B&C	Sanction of expenditure by the Administrative Department.	325
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1.	16.04.2009	No. 28/38/2008-5B&C	Regulating the expenditure incurred/proposed to be incurred on Capital works, including fresh construction works/major repair of existing facilities by Universities/Aided Institutions depending wholly or substantially on financial assistance from the Government of Haryana	327
2.	18.12.2008	No. 28/38/2008-5B&C	Administrative Approval of Rough cost estimates for Construction/Maintenance of Government Buildings by the Administrative Departments - delegations - Bank of Sanctions - additional compliances.	330
3.	25.04.2006	No. 28/17/06-5B&C	Administrative approval of Rough Cost estimates for construction/maintenance of Government buildings by the Administrative Departments.	333
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2.	25.04.2011	No. 9/1/2011-6B&C (General)	Thirty-ninth Report of the Committee on the Budget Estimates for the year 2009-10.	337
3.	.11.2010	No. 28/44/2010-1B&C	Recommendation of the 13th Finance Commission on Accounting Reforms – Funds outside State Budget.	339
4.	11.05.2010	No. 28/18/2010-1B&C	Publication of a Booklet namely 'AN INTRODUCTION TO BUDGET'.	340
5.	16.09.2005	No. 772-FD(ERAMU)-2005	Constituting of Monitoring Committee to review the Own Fiscal Correction Path of the State Govt.	342
6.	07.04.1994	No. 1/2/92-5B&C	Criterion for the classification for works expenditure within the Revenue & Capital accounts.	344
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BUDGET-INSTRUCTIONS
MOST IMMEDIATE/DATE BOUND

No. 2/6/2011-1B&C

From

Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Head of Departments, Commissioner of Divisions
and Deputy Commissioners in the Haryana State,
Registrar, Punjab & Haryana High Court, Chandigarh.

Dated, Chandigarh the 22nd July, 2011

Subject : Preparation of Budget Estimates for the year 2012-2013 Instructions regarding.

Sir,

As you are aware, all the departments are required to submit various returns every year to the Finance Department for the finalization of Budget Estimates for the next year. Though the comprehensive instructions for preparing these returns are contained in Chapters 3,4 and 5 of the Budget Manual, yet some additional instructions are issued on the subject by the Finance Department every year. It has been observed that some Departments do not adhere to these instructions strictly while framing Budget Estimates leading to unwanted correspondence and delay. You are, therefore, requested to instruct the concerned officials of your organization to keep these guidelines also in view besides the provisions contained in the Budget Manual particularly to the above stated provisions while preparing the Budget Estimates for the year 2012-2013.

2. Attention is particularly invited to the submission of modified form B.M. 2 (enclosed as Annexure-I) which should contain the following information :-

- (a) Original estimates of the current year 2011-2012.
- (b) Accounts of the year 2009-2010.
- (c) Actuals of previous year 2010-2011 for the last 6 months.
- (d) Actuals of current year 2011-2012 for the first 6 months.
- (e) Revised Estimates of expenditure for the year 2011-2012 proposed by Head of Departments.
- (f) Budget Estimates for the year 2012-2013 proposed by Head of Departments.
- (g) Remarks.

INFORMATION NOT IN ABOVE FORMAT IS LIABLE TO BE RETURNED. Further, the summary of Minor Heads with the proposal of Budget Estimates 2012-2013 is also needed. **ANY SIGNIFICANT VARIATION MAY PLEASE BE EXPLAINED IN THE REMARKS COLUMN.**

B.M. FORM 10

3. Information in B.M.form 10, enclosed at Annexure-II regarding Pay, DA, Medical Allowances etc., be supplied alongwith the Budget Estimates for the year 2012-2013 to enable the Finance Department to assess the normal increase on account of annual increments and also on account of specific items leading to increase in contingencies. In the absence of such information, no increase would normally be provided for.

POL

4. The number of vehicles (petrol/diesel driven) in existence and number of vehicles likely to be condemned/replaced during the year 2012-2013 should be indicated separately, while demanding the provision for POL.

5. With regard to the preparation of Budget Estimates 2012-2013, following further clarifications are hereby made for the benefit of all concerned :-

- (i) It is mandatory for the State Government to seek advice of the Accountant General (A&E), Haryana in the matter of opening of new Sub Heads (New Scheme). It is, therefore, reiterated that no new Sub Head (scheme), (both in the Plan and Non Plan budget) will be included until it is approved by the Accountant General (A&E), Haryana. Departments are advised to obtain prior approval of the Accountant General (A&E), through Finance Department, if any new scheme is to be added in the Budget Estimates, 2012-2013.
- (ii) No object head can be opened without the consent of Accountant General (A&E), Haryana. A list of standardized object heads alongwith their code numbers, as approved by the CAG of India, is enclosed (Annexure-III). Both Plan and Non Plan budget documents will be prepared according to these object Heads with their standardised code numbering 01 to 99. All the departments are requested to restrict their budgetary proposals within these object heads without insisting upon any other object head beyond this list.
- (iii) It has been observed that various departments keep sending proposals for the purchase of motor vehicles during the year without any budget provision for the purpose. All head of departments are requested to make specific budget provisions under object head "motor vehicles" if they intend to purchase any new vehicle or replace old vehicles during 2012-2013 otherwise, no proposal for the purchase of vehicles will be entertained by the Finance Department. It is also clarified that all expenditure relating to vehicles i.e. maintenance, repair, purchase, replacement etc. will be included under the object head "motor vehicles".
- (iv) The Comptroller and Auditor General of India has desired that all expenditure on account of accommodation, transport/DA etc. of Ministers/Officers on travel abroad should be sanctioned and drawn distinctly under the object head "foreign travel allowance". It is, therefore, requested that distinct provision for this purpose be made, if required, in the budget proposal for the year 2012-2013 under object head "48-foreign travel allowances".
- (v) It has been observed that some of the Plan scheme memoranda does not contain the requirements outlined in the standard format prescribed by the Finance Department (Annexure-IV). Rather departments repeat the wording of previous year mainly changing the years only. It is requested that explanatory

memoranda to all the plan schemes must be prepared giving full details, including source of funding, upto-date achievements, financial and physical targets for the year, quantum of Central Share or External Aid, as the case may be, as outlined in Annexure-IV.

- (vi) It has been observed that the payments of the persons working on contract basis, daily wages and even those providing professional services is being drawn by many departments from the salary object head (object code: 01) which is against the rules/instructions. As per Government Rules/instructions salary of only those Government employees who are working in the regular time scales sanctioned by the Government can be drawn from salary Head (object code: 01) and the payment to contractual employees is to be made from the contractual services object head (object code: 69), payments to professional person i.e. I.T. professionals e.g. Data Entry Operator, Programmer etc. taken on contract bases is to be drawn from the object head of professional and special services (object code: 33). Further, the payment to daily wagers/part timers is to be made from wages object head (object code: 02). These instructions need to be complied with strictly while preparing Budget Estimates 2012-13.

Further, it has already been decided by Finance Department that the diversion of funds should be a rarity in future and once funds are diverted from one object head to another by pointing out savings, the funds so diverted would not be accounted-for during the Revised Estimates 2011-12 except in exceptional circumstances.

- (vii) The Accountant General Haryana has brought to the notice of Finance Department time and again that the expenditure under Minor Head "800- Other Expenditure" is more than 50% of the expenditure under various Major Heads. AG Office has further desired that all such Major Heads should be reviewed and get the budget sanctioned under suitable Minor Heads other than "800- Other Expenditure" to avoid excessive booking under Minor Head "800". Thus, the departments are advised that in future the matter regarding opening of Sub-Heads under Minor Head "800- Other Expenditure" may be taken up with the AG Office personally first and after consultation of AG Office, the case may be sent to Finance Department so that expenditure could be booked/accommodated in the relevant Minor Heads.
- (viii) Attention is also invited to Finance Department instructions bearing No. 2/1/2008-5B&C dated 4th February, 2008. It has been decided that all the Plan Schemes for Revised Estimates 2011-2012 and Budget Estimates 2012-2013 which are exclusively meant for SCSP Component and covered under Plan Ceiling should continue to be reflected under specific Minor Head 789-Special Component Plan for Scheduled Castes for State Plan Schemes or 793-Special Central assistance for Scheduled Castes Component for central Plan Scheme. Further the said instructions be followed mutatis-mutandis in the Revised Estimates 2011-2012 and Budget Estimates 2012-2013 as well.

ECONOMY IN EXPENDITURE/GUIDELINES

6. Instructions issued from time to time regarding economy in expenditure must be kept in view.

BUDGET CALENDAR

7. Budget Calendar for the preparation of Budget Estimates for the financial year 2012-2013 is enclosed (Annexure-V). **IT MAY PLEASE BE NOTED THAT THE FINANCE**

DEPARTMENT WILL NOT BE ABLE TO ENTERTAIN ANY BUDGET PROPOSAL THAT IS RECEIVED AFTER THE SPECIFIED DATES OR THAT IS NOT OTHERWISE IN ACCORDANCE WITH THESE INSTRUCTIONS. IN SUCH CASES THE BUDGET PROPOSALS WOULD BE FINALISED BY THE FINANCE DEPARTMENT ACCORDING TO ITS OWN BEST JUDGEMENT.

8. Receipt of this communication may please be acknowledged.

Yours faithfully,

Sd/-

Under Secretary Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

No. 2/6/2011-1B&C

Dated : 22 .7.2011

A copy, with a copy of its enclosures, is forwarded to the Accountant General (Audit and Accounts & Entitlement), Haryana with the request that :-

- (i) He may kindly inform the Finance Department about the estimates of the Heads of Accounts with which he is concerned by the dates indicated in the calendar and;
- (ii) He may kindly ensure up-to-date reconciliation of expenditure with the departments to enable the latter to frame their revised estimates 2011-2012 realistically.

Sd/-

Under Secretary Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy, with enclosures, is forwarded to all the Financial Commissioner and Principal Secretaries/Administrative Secretaries to Government Haryana, for information.

2. They may kindly ensure that the Departments under their Administrative control submit the budget returns by the dates prescribed in the schedule at Annexure-V.

Sd/-

Under Secretary Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioner and Principal Secretaries/
Administrative Secretaries to Government, Haryana.

U.O. No. 2/6/2011-1B&C

Dated : 22.7.2011

A copy, alongwith copies of enclosures, is forwarded to all Special Secretaries/ Director, ERAMU/Under Secretaries/Superintendents of the Finance Department (Budget Control Branches) for information and necessary action.

2. It is requested that the dates prescribed in the Schedule should be adhered to. Cases of default should be brought to the notice of the concerned Administrative Secretary by the Branch Officer concerned. It is also requested that all the printable budget material should

be signed by the concerned Assistant, Superintendent, Under/Deputy Secretary and Special Secretary Finance to ensure the correctness of not only language in Hindi and English both but also the facts, figures and other material.

Sd/-
Under Secretary Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Special Secretaries/Director, ERAMU/Under Secretaries/
Superintendents of the Finance Department (Budget Control Branches).

U.O. No. 2/6/2011-1B&C

Dated 22 .7.2011

INTERNAL DISTRIBUTION :

PS/FM

PS/FCF

Encls.

ANNEXURE - IV***MEMORANDUM EXPLANATORY OF THE PLAN SCHEMES***

1. Plan Head _____
2. Name of the Scheme _____
3. 17 digit code No. _____
4. Description _____ Explanatory memorandum should contain the following information/details :-
 - (a) When the Scheme was started ?
 - (b) Financing pattern of the scheme (SP, CSS, CSP) or EAP.
 - (c) Aims and Objects of the scheme from its initiation and its performance.
 - (d) Targets achieved so far.
 - (e) Financial and physical targets for the year 2012-2013.
 - (f) Quantum of funds likely to be borne by Government of India or by any other external agency.
 - (g) Benefit of the scheme and reasons for continuation of the scheme during the year 2012-2013.

ANNEXURE - V**SCHEDULE OF DATES FOR THE SUBMISSION OF RETURNS TO THE FINANCE DEPARTMENT IN CONNECTION WITH THE PREPARATION OF THE BUDGET ESTIMATES, 2012-2013.****1. Ordinary Budget****(a) Receipts Estimates- (Receipt Budget Material)**

(i)	Other than Land Revenue, Irrigation and civil works by	5th October, 2011
(ii)	Land Revenue by	25 th October, 2011
(iii)	Irrigation by	4 th November, 2011
(iv)	Civil works by	22 nd November, 2011
(v)	Final Receipts Estimates in respect of Land Revenue, State Excise Duties, Stamps Interest, Irrigation and Extraordinary Receipt by	5th January, 2012
(b)	Expenditure Estimates (Permanent Budget Material)	From 14 th October, 2011 to 4 th November, 2011

II. Schedule of New Expenditure**A - NON-PLAN - 2012-2013**

- (a) Technically New Schemes- (Material for continued SNEs) 29th August, 2011
- (b) Proposals for New Schemes _____ 30th September, 2011.

B-PLAN- 2012-2013

(i)	<i>Discussion with the Planning Commission to be arranged by the Planning Department by</i>	1st week of December, 2011
(ii)	<i>Revised Schedule in Forms B.M.2 and Memoranda, where necessary on the basis of the discussion with the Planning Commission to be supplied to the Finance Department.</i>	within one week from the discussion with the Planning Commission

III. Statement of Excesses and Surrenders

	<i>Statement of Excesses and Surrenders to be supplied to the Finance Department by the Head of Department by</i>	1 st December, 2011
--	---	--------------------------------

MOST URGENT
DATE BOUND

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

Divisional Commissioner, Ambala.

No. 4/50/2009-IV-ERAMU (FD).**Dated, Chandigarh, the 8th April, 2011.****Subject : Material for Additional Statements 1, 2 and 3 for Inclusion in Finance Accounts for the year 2010-11.**

Please refer to the subject noted above.

2. It is stated that in pursuance of the Twelfth Finance Commission (TFC), recommendation the information in statements 1, 2 and 3 is being included in the State Finance Accounts by the AG, Haryana. The information for statement 1, 2 and 3 is also required to be furnished by Finance Department to AG, Haryana for inclusion in the State Finance Accounts for the year 2010-11. These three statements are following :-

- (i) Data on committed liabilities in the future.
- (ii) Implication of major policy decision taken by the Government during the year on new schemes proposed in the budget for the future cash flows.
- (iii) Maintenance expenditure with segregation of salary and non-salary portion.

3. The detailed instructions/guidelines of Accountant General, Haryana for filling the columns of all three statements are also enclosed. As the matter is **urgent/important and time bound**, so it is requested to kindly furnish the requisite information as per enclosed statements 1, 2 & 3 to **Finance Department in ERAMU (FD) by 27.04.2011 positively through special messenger** so the same could be transmitted to AG, Haryana.

This may be treated as most urgent.

Joint Director
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 4/50/2009-IV-ERAMU (FD)

Dated : 08.04.2011.

A copy is forwarded to AG, Haryana for information and necessary action.

Joint Director
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Encls.

Instructions/Guidelines

Statement No. 1

Statement on Committed Liabilities of State in future.

Liabilities should be worked out at the end of the year and shown in 'Balance remaining' column (last column). All columns except column 'Liabilities discharged during the year' should be filled in with reference to last column. Column 'Liabilities discharged during the year' should show actual payments made during the year on these accounts.

(i) Account Payable

Any outstanding liability at the close of the year such as outstanding Salary, outstanding wages, outstanding Electricity Bill, Phone Bills, Water Bill, outstanding on Account of material purchased etc. at the end of year nature of expenditure (Plan/Non Plan wise), likely source to meet the liability (i.e. State's own resources etc.) likely year of discharge, payment made during the year on this account etc. may be given in this part of the statement in respective columns.

(ii) State share in centrally sponsored scheme.

Outstanding liability on account of State share not providing for Centrally sponsored schemes is to be shown as balance outstanding, other columns are self explanatory accordingly.

(iii) Liability in the form of transfer of plan schemes to Non-Plan schemes.

The liability arising out of transfer of plan schemes to non-plan schemes is to be shown in the balance remaining column. Initially liability is to be worked out for five years from the year of transfer of scheme from plan to non plan scheme and remaining columns to filled up accordingly.

(iv) Liability on account of incomplete work.

This information is required to be submitted by Engineering Departments of the State and is to be given for the projects which are incomplete at the yearend but are to be completed in coming years. The expected expenditure to complete these projects is to be shown as liability in the last column. Other columns are to be filled up accordingly.

(v) Other/Miscellaneous

Any liability, other than the liabilities specified above which the state thinks committed are to be shown in this part of the statement on the same line.

Statement No. 2

Statement of implications for Major Policy Decisions during the Year on New Schemes Proposed in Budget for the Future Cash Flows.

Major policy decisions taken for the year under report at its Budget stage and also during the said year and their impact on net cash flow are to be shown in this statement. This statements as sent by certain departments for the year 2009-10 were found more or less correct. Deficiencies noticed in the preparation of this statement and suggestions are as under:-

- (a) 'Receipt/Expenditure or both' column was left blank in case of 2 Schemes Viz. IGDWS and 'waiving of surcharge' of Public Health Engineering Department.
- (b) Grand Totals were not worked out at the end.
- (c) Full name of schemes was not mentioned in some cases.

- (d) In respect of particular scheme Col. 6 & 7 can't be filled in simultaneously. Information has to be either in Col. 6 or in Col. 7. Annual estimates of impact are required to be depicted in these columns.
- (e) No column should be left blank. In case information sought for in a particular Column is not applicable, words 'NA' may be written in it.

Statement No. 3.**Statement of Maintenance Expenditure of State.**

In this statement bifurcation of 'maintenance' expenditure in various departments is to be made into 'Salary' and Non-salary parts. As the minor head 'maintenance' under various Major heads does not have SOEs relating to salary and non-salary the entire amount is being booked under non-salary part. Therefore, the information is not available from the accounts being presently maintained, Till said SOEs are operated the exercise will have to be made by the concerned departments to segregate salary part from non-salary part under 'maintenance' and put in this statement. As the Maintenance Expenditure has already been segregated in last year's (2009-10) statements in case of Major Head 3054-R & B (Non plan), it should be possible for other departments to follow suit.

In case of any further doubt, Officer/Official from your office may be deputed to contact Accountant General (A&E) office for necessary clarification immediately as the matter is urgent/important/time bound.

Encls.

Statement-1

Statement on Committed Liabilities of the State in Future
(As on 31.3.2011)

(Rs. in crore)

Sr. No.	Nature of the Liability	Amount (Rs. in crore)		Likely Sources from which proposed to be met			Likely year of the discharge	Liabilities discharged during the current year	Balance Remaining
		Plan	Non-Plan	States Own Resources	Central Transfers	Raising Debt (Specify)			
I.	Accounts Payable*								
1									
2									
3									
	Total								
II.	State's Share in Centrally Sponsored Schemes								
1									
2									
3									
	Total								
III.	Liabilities in the form of transfer of Plan Schemes to Non-Plan Heads								
1									
2									
3									
	Total								
IV.	Liabilities Arising from Incomplete Projects								
1									
2									
3									
	Total								
V.	Others/Miscellaneous								
1									
2									
3									
	Total								
Grand Total									

* Accounts payable includes the committed liabilities in the form of non-plan salary expenditure, pensions, interest payments accrued debt, bills pending for payments etc.

Statement on Maintenance Expenditure of the State(As on 31.3.2011)
(Rs. in crore)

Statement-3

Grant No.	Name of the Grant	Heads of Expenditure						Plan/ Non-Plan	Description/ nomenclature of maintenance account head	Components of Expenditure		
		Major	Sub Major Head	Minor Head	Sub-Head	Detailed Head	Object			Salary	Non-Salary	Total

MOST IMMEDIATE
DATE BOUND**No. 28/4/2011-2B&C**

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Head of Departments in Haryana.
Registrar Punjab and Haryana High Court.**Dated, Chandigarh, the 11th March, 2011****Subject : Regarding re-appropriation of funds for the year 2010-11.**

I am directed to invite your attention on the subject noted above and to inform here that no proposals of re-appropriation of funds will be accepted by the Finance Department after 25.03.2011 and re-appropriation of funds will be allowed only for that expenditure which is a committed expenditure i.e. Salary, Dearness Allowance, Medical re-imburement and payment of electricity bills.

It is also informed here that no re-appropriation of funds will be allowed in those cases in which expenditure is not committed or not to be incurred in the current financial year 2010-11.

Yours faithfully,

*Sd/-*Superintendent Budget & Committee,
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioner & Principal Secretaries/
Administrative Secretaries to Govt. Haryana, for information and necessary action.

*Sd/-*Superintendent Budget & Committee,
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioner & Principal Secretaries/
Administrative Secretaries to Govt., Haryana.

U.O. No. 28/4/2011-2B&C

Dated, Chandigarh, the 11.3.2011

BUDGET-INSTRUCTIONS
MOST IMMEDIATE/DATE BOUND**No. 2/5/2010-1B&C**

From

Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

1. All the Head of Departments, Commissioner of Divisions, and Deputy Commissioners in the Haryana State.
2. Registrar, Punjab & Haryana High Court, Chandigarh.

Dated, Chandigarh, the 16th July, 2010.**Subject : Preparation of Budget Estimates for the year 2011-2012 — Instructions regarding.**

Sir,

As you are aware, all the departments are required to submit various returns every year to the Finance Department for the finalization of Budget Estimates for the next year. Though the comprehensive instructions for preparing these returns are contained in Chapters 3,4 and 5 of the Budget Manual, yet some additional instructions are issued on the subject by the Finance Department every year. It has been observed that some Departments do not adhere to these instructions strictly while framing Budget Estimates leading to unwanted correspondence and delay. You are, therefore, requested to instruct the concerned officials of your organization to keep these guidelines also in view besides the provisions contained in the Budget Manual particularly to the above stated provisions while preparing the Budget Estimates for the year 2011-2012.

2. Attention is particularly invited to the submission of modified form B.M.2 (enclosed as Annexure-I) which should contain the following information :-
 - (a) Original estimates of the current year 2010-2011.
 - (b) Accounts of the year 2008-2009.
 - (c) Actuals of previous year 2009-2010 for the last 6 months.
 - (d) Actuals of current year 2010-2011 for the first 6 months.
 - (e) Revised Estimates of expenditure for the year 2010-2011 proposed by Head of Departments.
 - (f) Budget Estimates for the year 2011-2012 proposed by Head of Departments.
 - (g) Remarks.

INFORMATION NOT IN ABOVE FORMAT IS LIABLE TO BE RETURNED. Further, the summary of Minor Heads with the proposal of Budget Estimates 2011-2012 is also needed. **ANY SIGNIFICANT VARIATION MAY PLEASE BE EXPLAINED IN THE REMARKS COLUMN.**

B.M. FORM 10

3. Information in B.M.Form 10, enclosed at Annexure-II regarding Pay, DA, Medical Allowances etc., be supplied alongwith the Budget Estimates for the year 2011-2012 to enable

the Finance Department to assess the normal increase on account of annual increments and also on account of specific items leading to increase in contingencies. In the absence of such information, no increase would normally be provided for.

POL

4. The number of vehicles (petrol/diesel driven) in existence and number of vehicles likely to be condemned/replaced during the year 2011-2012 should be indicated separately, while demanding the provision for POL.

5. With regard to the preparation of Budget Estimates 2011-2012, following further clarifications are hereby made for the benefit of all concerned:-

- (i) It is mandatory for the State Government to seek advice of the Accountant General (A&E), Haryana in the matter of opening of new Sub Heads (New Scheme). It is, therefore, reiterated that no new Sub Head (scheme), (both in the Plan and Non Plan budget) will be included until it is approved by the Accountant General (A&E), Haryana. Departments are advised to obtain prior approval of the Accountant General (A&E), through Finance Department, if any new scheme is to be added in the Budget Estimates, 2011-2012.
- (ii) No object head can be opened without the consent of Accountant General (A&E), Haryana. A list of standardized object heads alongwith their code numbers, as approved by the CAG of India, is enclosed (Annexure-III). Both Plan and Non Plan budget documents will be prepared according to these object Heads with their standardised code numbering 01 to 99. All the departments are requested to restrict their budgetary proposals within these object heads without insisting upon any other object head beyond this list.
- (iii) It has been observed that various departments keep sending proposals for the purchase of motor vehicles during the year without any budget provision for the purpose. All head of departments are requested to make specific budget provisions under object head "motor vehicles" if they intend to purchase any new vehicle or replace old vehicles during 2011-2012 otherwise, no proposal for the purchase of vehicles will be entertained by the Finance Department. It is also clarified that all expenditure relating to vehicles i.e. maintenance, repair, purchase, replacement etc. will be included under the object head "motor vehicles".
- (iv) The Comptroller and Auditor General of India has desired that all expenditure on account of accommodation, transport/DA etc. of Ministers/Officers on travel abroad should be sanctioned and drawn distinctly under the object head "foreign travel allowance". It is, therefore, requested that distinct provision for this purpose be made, if required, in the budget proposal for the year 2011-2012 under object head "48-foreign travel allowances".
- (v) It has been observed that some of the Plan scheme memoranda does not contain the requirements outlined in the standard format prescribed by the Finance Department (Annexure-IV). Rather departments repeat the wording of previous year mainly changing the years only. It is requested that explanatory memoranda to all the plan schemes must be prepared giving full details, including source of funding, upto-date achievements, financial and physical targets for the year, quantum of Central Share or External Aid, as the case may be, as outlined in Annexure-IV.

- (vi) Attention is also invited to Finance Department instructions bearing No. 2/1/2008-5B&C dated 4th February, 2008. It has been decided that all the Plan Schemes for Revised Estimates 2010-2011 and Budget Estimates 2011-2012 which are exclusively meant for SCSP Component and covered under Plan Ceiling should continue to be reflected under specific Minor Head 789-Special Component Plan for Scheduled Castes for State Plan Schemes or 793-Special Central Assistance for Scheduled Castes Component for central Plan Scheme. Further the said instructions be followed mutatis-mutandis in the Revised Estimates 2010-2011 and Budget Estimates 2011-2012 as well.

ECONOMY IN EXPENDITURE/GUIDELINES

6. Instructions issued from time to time regarding economy in expenditure must be kept in view.

BUDGET CALENDAR

- (ii) Budget Calendar for the preparation of Budget Estimates for the financial year 2011-2012 is enclosed (Annexure-V). **IT MAY PLEASE BE NOTED THAT THE FINANCE DEPARTMENT WILL NOT BE ABLE TO ENTERTAIN ANY BUDGET PROPOSAL THAT IS RECEIVED AFTER THE SPECIFIED DATES OR THAT IS NOT OTHERWISE IN ACCORDANCE WITH THESE INSTRUCTIONS. IN SUCH CASES THE BUDGET PROPOSALS WOULD BE FINALISED BY THE FINANCE DEPARTMENT ACCORDING TO ITS OWN BEST JUDGEMENT.**

9. Receipt of this communication may please be acknowledged.

Yours faithfully,

Sd/-

Under Secretary Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

No. 2/5/2010-1B&C

Dated : 16 .7.2010

A copy, with a copy of its enclosures, is forwarded to the Accountant General (Audit and Accounts & Entitlement), Haryana with the request that :-

- (i) He may kindly inform the Finance Department about the estimates of the Heads of Accounts with which he is concerned by the dates indicated in the calendar and ;
- (ii) He may kindly ensure up-to-date reconciliation of expenditure with the departments to enable the latter to frame their revised estimates 2010-2011 realistically.

Sd/-

Under Secretary Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy, with enclosures, is forwarded to all the Financial Commissioner and Principal Secretaries/Administrative Secretaries to Government Haryana, for information.

2. They may kindly ensure that the Departments under their Administrative control submit the budget returns by the dates prescribed in the schedule at Annexure-V.

Sd/-
Under Secretary Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioner and Principal Secretaries/
Administrative Secretaries to Government, Haryana.

U.O. No. 2/5/2010-1B&C

Dated : 16.7.2010

A copy, alongwith copies of enclosures, is forwarded to all Special Secretaries/ Director, ERAMU/Under Secretaries/Superintendents of the Finance Department (Budget Control Branches) for information and necessary action.

2. It is requested that the dates prescribed in the Schedule should be adhered to. Cases of default should be brought to the notice of the concerned Administrative Secretary by the Branch Officer concerned. It is also requested that all the printable budget material should be signed by the concerned Assistant, Superintendent, Under/Deputy Secretary and Special Secretary Finance to ensure the correctness of not only language in Hindi and English both but also the facts, figures and other material.

Sd/-
Under Secretary Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Special Secretaries/Director, ERAMU/
Under Secretaries/Superintendents of the F.D.
(Budget Control Branches).

U.O. No. 2/5/2010-1B&C

Dated : 16.7.2010

INTERNAL DISTRIBUTION :

PS/FM

PS/FCF

B.M.2

Paragraphs- 3.2, 3.5, 3.6, 4.5, 4.6, 4.7, 4.8, 4.11, 5.17, (ii) (a) and Appendix H

Annexure - I

Form BM-2

Major HEAD

Major HEAD	Budget 2010- 2011	Accounts 2008- 2009	Acutals of previous year 2009- 2010 for last 6 months	Acutals of current year 2010- 2011 for first 6 months	Revised Estimate 2010- 2011 Proposed by Head of Deptt.	Budget Estimate 2011-2012 Proposed by Head of Deptt.	Remarks
SUB MAJOR HEAD							
MINOR HEAD							
STANDARD OBJECT							
OF EXPENDITURE							
Salaries							
D.A.							
Leave Travel Concession							
Medical Allowance							
Stipend/Scholarship							
Travel Expenses							
Office Expenses							
POL							
Material & Supplies							
Rent Rate and Taxes							
Wages							
Motor Vehicle							
Grant-in-aid							
Foreign Allowance							
Other Charges							
Others (Pl. Specify as selected form- Annexure- VI according to the requirement.)							
Total :							
Note :- In the case of Irrigation Branch 6+6 months actuals need not be supplied for any head except "Maintenance and Repairs" and "establishment".					Finance5/B&C/nominal/xls		

ANNEXURE - II

Form B.M. 10

Nominal Roll referred to in paragraph 3.6(a) and 5.6

Department : _____

Date : _____

1	2	3		4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Sr. No.	Post/Designation	Total No. of Sanctioned posts	Filled	Vacant	Pay Scale /Pay Band	Basic Pay on 1/7/2011	Dearness Pay	Rate of increment	Special Pay, if any	Total Pay	HRA	Fixed Med. Allow.	Med. Reimbursement	Dearness Allowance	LTC	Any other	Total Prov. for the year)	Remarks

- Notes :-**
1. 'Voted and ' charged item should be separately shown.
 2. In case of temporary establishment authority under which they are entertained, should be quoted.
 3. Numbers and amount should agree with the entries in the estimates form.

Code No.	Object Head (SOEs)
01	Salaries
02	Wages
03	Dearness Allowances
04	Travel Expenses
05	Office Expenses
06	Rent, Rates and Taxes
07	Publications
08	Advertising and Publicity
09	Grants-in-Aid-General
10	Contributions
11	Subsidies
12	Scholarships and Stipends
13	Hospitality/Entertainment Expenses
14	Sumptuary Allowances
15	Secret Services Expenditure
16	Major Works
17	Minor Works
18	Maintenance
19	Machinery and Equipment
20	Tools and Plant
21	Motor Vehicle
22	Investments
23	Loans
24	Materials And Supplies
25	Interest
26	Dividends
27	Pensions
28	Gratuities
29	Depreciation
30	Inter Account Transfers
31	Write off Loans/Losses
32	Suspense
33	Professional and Special Services
34	Other Charges
35	Royalty
36	International Programmes

Code No.	Object Head (SOEs)
37	Payments out of Discretionary Grants
38	Deputation/Travel Abroad of Scientists
39	Rewards
40	Water Charges
41	Discounts
42	Commitment Charges
43	Grant for creation of capital assets
44	Arms and Ammunition
45	P.O.L
46	Clothing, Tentage and Store
47	Stores and Equipment
48	Foreign Travel Allowances
49	Festival Advances
50	Advances
51	Compensation
52	Gifts
53	Reserves
54	Expenses of Conduct Tours
55	Fees to Staff Artist
56	Feeding and Cash Doles
57	Purchase of Food Grains
58	Central State Transfer of Resources
59	Prizes and Awards
60	T.A. D.A.to Non Official Members
61	Refunds
62	National Value of Gifts Received
63	Customs Duty
64	Lands
65	Buildings
66	Proficiency & Special Services
67	Medical Reimbursement
68	Election Expenditure
69	Contractual Service
70	Leave Travel Concession
71	MRC to Pensioners
72	Aid to Poor Accused

Code No.	Object Head (SOEs)
73	Aid to Indigent Persons
74	Special Comp. Plan for SC.
75	Conveyance Allowance
76	Unemployment Allowance
77	Deduct Recoveries
78	Deduct Recoveries (Suspense)
79	Ex-Gratia
80	Lump Sum Provision
81	Court Fee
82	Legal Camps
83	Equipment of Lab.
84	Legal Fee to Counsels
85	Research and Development
86	Training
87	Honorarium
88	Computerisation (IT)
89	Miscellaneous
90	Rebate on Khadi
91	Recoveries
92	Energy Charges
93	Uniform/Liveries
94	Fellowship
95	Internship
96	Work Figure
97	Development of Farm
98	Furniture
99	Purchases

ANNEXURE - IV**MEMORANDUM EXPLANATORY OF THE PLAN SCHEMES**

1. Plan Head _____
2. Name of the Scheme _____
3. 17 digit code No. _____
4. Description _____ Explanatory memorandum should contain the following information/details :-
 - (a) When the Scheme was started ?
 - (b) Financing pattern of the scheme (SP, CSS, CSP) or EAP.
 - (c) Aims and Objects of the scheme from its initiation and its performance.
 - (d) Targets achieved so far.
 - (e) Financial and physical targets for the year 2011-2012.
 - (f) Quantum of funds likely to be borne by Government of India or by any other external agency.
 - (g) Benefit of the scheme and reasons for continuation of the scheme during the year 2011-2012.

ANNEXURE - V**SCHEDULE OF DATES FOR THE SUBMISSION OF RETURNS TO THE FINANCE DEPARTMENT IN CONNECTION WITH THE PREPARATION OF THE BUDGET ESTIMATES, 2011-2012.****2. Ordinary Budget****(a) Receipts Estimates- (Receipt Budget Material)**

(i)	Other than Land Revenue, Irrigation and civil works by	5th October, 2010
(ii)	Land Revenue by	25 th October, 2010
(iii)	Irrigation by	4 th November, 2010
(iv)	Civil works by	22 nd November, 2010
(v)	Final Receipts Estimates in respect of Land Revenue, State Excise Duties, Stamps Interest, Irrigation and Extraordinary Receipt by	4th January, 2011
(b)	Expenditure Estimates (Permanent Budget Material)	From 15 th October, 2010 to 4 th November, 2010

II. Schedule of New Expenditure**A - NON-PLAN - 2011-2012**

- (c) Technically New Schemes - (Material for continued SNEs) 27th August, 2010
 (d) Proposals for New Schemes _____ 30th September, 2010.

B-PLAN- 2011-2012

(i)	Discussion with the Planning Commission to be arranged by the Planning Department by	1st week of December, 2010
(ii)	Revised Schedule in Forms B.M.2 and Memoranda, where necessary on the basis of the discussion with the Planning Commission to be supplied to the Finance Department.	within one week from the discussion with the Planning Commission

III. Statement of Excesses and Surrenders

	Statement of Excesses and Surrenders to be supplied to the Finance Department by the Head of Department by	1 st December, 2010
--	--	--------------------------------

No. 28/56/2009-5B&C

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Heads of the Department in Haryana,
Registrar, Punjab & Haryana High Court,
All Divisional Commissioners in Haryana,
Managing Directors/Chief Administrative/
Chief Executive Officers of all the Boards,
Corporations, etc. in Haryana.
All the Deputy Commissioners in Haryana,
Registrar of all the aided Universities in Haryana.

Dated, Chandigarh, the 10th December, 2009

Subject : Authorization to meet the expenses not included in/in excess to the Budget Estimates out of the 'overall saving elsewhere' — internal re-appropriations - instruction regarding non admissibility of inclusion of certain heads of account while working out the said 'overall savings elsewhere'.

Sir,

I am directed to invite your attention to the subject captioned above and to say that on occasions to meet the projected exigencies, the authorization is permitted by the Finance Department to meet the expenses not included in/in excess to the Budget Estimates out of the 'overall saving elsewhere' and to get it regularized at the time of 'seeking supplementary demands'. Such an authorization, however being very general, leaves a wide discretion in the hands of Administrative Departments. At times, despite clear instructions being otherwise, while working out the available 'overall saving' certain heads of account that should not have been included are also included in obtaining the authorization to incur expenditure over and above the Budget Estimates under the grab of being within the 'overall saving elsewhere'.

2. To eliminate the possibility of doubts that may still subsist, it is being clearly reiterated that the phrase '**overall saving elsewhere**', in whatever terms it is conveyed, shall never be interpreted to include the Budget Estimates under the Object Heads 01: Salaries; 02: Wages; 03: Dearness Allowances; 04: Travel Expenses; 09: Grant-in-aid; 10: Contributions; 11: Subsidies; 12: Scholarships and Stipends; 19: Machinery and Equipments; 21: Motor Vehicles; 36: International Programmes; 45 : POL; 48: Foreign Travel Allowances; 67: Medical Reimbursements; 69: Contractual Services; 74: Special Component Plan for S.C.; 79: Ex-Gratia; 87: Honorarium; 88: Computerization; 92: Energy Charges and 98: Furniture while forming a part of any Head of Budgetary Estimates.

3. These instructions may kindly be brought to the notice of all concerned for strict compliances.

Yours faithfully,

Sd/-

Under Secretary, Finance (Budget),
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Anil Kumar, IAS

D.O. No. 3/1/2009-1B&C

Special Secretary to Govt., Haryana,
Finance Department, Chandigarh.

Dated 8th December, 2009

Subject : Material for the Budget Speech of Finance Minister for the year 2010-2011.

Dear,

You will appreciate that for preparing the Budget Speech of the Finance Minister for the forthcoming Budget Session, we will require updated information pertaining to your Department. I am, therefore, to request you to send a concise write-up about the developmental as well as non-developmental activities of your department which, you think, should be highlighted in Budget Speech. The write up should comprise the following :-

- (a) Development programmes undertaken during 2008-09 with physical & financial targets and achievements as well as the targets and likely achievements during the year 2009-10 in relation to the main objectives/highlights of the Eleventh Five year plan 2007-2012.
- (b) Objectives for the Annual Plan 2010-11 in terms of time bound targets as visualized by the Government for rural upliftment, removal of unemployment, alleviation of poverty and reduction of disparities in income and wealth. This may be reflected in relation to main highlights of the Eleventh Five year plan 2007-2012. Mention may be made in particular about the funds earmarked for infrastructure development, power sector, Special Component Plan, revamping of public distribution system and implementation of the new 20-Point programme.

2. The State Planning Department is likely to convey to you the sectoral plan allocation for 2010-11 in the near future. Accordingly, a write-up pertaining to your department may kindly be supplied to the Finance Department within one week of the communication of the Sectoral Plan Outlays of 2010-11, and in any case latest by second week of January, 2010. The write-up should be sent to the Finance Department only after getting the same approved from your concerned Administrative Secretary. (the write-up may be kept as concise as possible in keeping with the standard format of Finance Minister's Speech in previous years).

3. Kindly ensure that the figures quoted in your write-up are not at variance with the figures included in the write-up to be sent by you to the Chief Secretary for Governor's address to the Vidhan Sabha.

With regards,

Yours sincerely,

Sd/-
(Anil Kumar)

Endst. No. 3/1/2009-1B&C

Dated, Chandigarh, the 8th December 2009.

A copy is forwarded for information and necessary action to :-

The Chief Secretary to Government Haryana.
All the Administrative Secretaries to Government Haryana.

Sd/-
Special Secretary Finance (B)

BUDGET INSTRUCTIONS
MOST IMMEDIATE
DATE BOUND

No. 2/2/2009-1B&C

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Heads of Department of Haryana,
Registrar, Punjab & Haryana High Court, Chandigarh.

Dated, Chandigarh, the 27th October, 2009

Subject : Preparation of Budget Estimates for the year 2010-2011 – Instructions regarding.

Sir,

I am directed to invite your attention towards Finance Department letter No. 2/2/2009-1B&C dated 15th July, 2009 wherein instructions for preparation of Budget Estimates 2010-2011 have been issued. As you are aware, all departments are required to submit various returns every years to the Finance Department for the finalization of Budget Estimates for the year as per Budget calendar attached to the instructions issued every year.

2. Now Finance Department has decided to revise the BM forms and information regarding Budget Estimates for the year 2010-2011 is required to submit to the Finance Department as under:

- (i) There will be no change in the BM-2 form (Annexure-I) and budget returns are required to be sent by the various Department as before both in hard and soft copies.
- (ii) BM form No. 10 (Annexure II & III) stand abolished. The Estimates in respect of 'Office Expenses' will be submitted in the BM-2 form (Annexure-I) showing all the items included in the object head 'Office Expenses'
- (iii) Attention is particularly invited to the submission of modified form B.M. 10 (enclosed). All Departments are requested to send the requisite information in the revised BM Form by 10th November, 2009 (in both soft and hard copies) positively.

3. It may please be noted that Finance Department will not be able to entertain any budget proposal that is received after the specified dates or that is not otherwise in accordance with these instructions.

4. These instructions may be brought to the notice of all concerned for strict compliance.

Yours faithfully,

Sd/-

Under Secretary (B)

for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

No. 2/2/2009-1B&C

Dated 27th October, 2009

A copy with enclosures is forwarded to the Accountant General (Audit and Accounts & Entitlement), Haryana for information and necessary action.

Sd/-
Under Secretary (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy with enclosures is forwarded to all the Financial Commissioners and Principal Secretaries/Administrative Secretaries to Government Haryana, for information and necessary action.

They may kindly ensure that the Departments under their Administrative control submit the budget returns by the stipulated date(s).

Sd/-
Under Secretary (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Financial Commissioner and Principal Secretaries/
Administrative Secretaries to Government Haryana

U.O. No. 2/2/2009-1B&C

Dated 27th October, 2009

A copy, alongwith copies of enclosures to all the Officers/Superintendents of the Finance Department (Expenditure Control Branches) for information and necessary action.

It is requested that the date(s) prescribed in the letter referred to above be adhered to. The cases of default should be brought to the notice of the concerned Administrative Secretary by the Branch Officer concerned.

Sd/-
Under Secretary (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Officers/Superintendents of the Finance Department
(Expenditure Control Branches).

U.O. No. 2/2/2009-1B&C

Dated 27th October, 2009

INTERNAL DISTRIBUTION :

PS/FM
PS/FCF

Revised Form BM-10

PROPOSED PROFORMA FOR DEPARTMENT INFORMATION REGARDING PERMANENT/TEMPORARY POST OF DEPICTED UNDER DIFFERENT MAJOR HEADS													
Prominal referred to on paragraph 3.6(a) and 5.6													
Department								Date as on 01.02.2009					
Sr. No.	Post/ Designatio	Total No. of Posts						PB+ Grade pay+ Spl.	Budgetary Provision				
		Sanctioned		Filled up		Vacant			Basic Pay	HRA	Fixed modified Allowance	DA	LTC
		Permanent	Temporary	Permanent	Temporary	Permanent	Temporary						
	Grand Total												

- Notes :-**
1. The information relating to number of posts may be provided as on 1st July, 2009.
 2. Posts deemed to have been abolished or held in abeyance vide instructions issued by F.D. from time to time should not be included in the above.
 3. Budgetary provision should be shown for only filled up posts as on 01.07.2009.
 4. Adequate Budget provision should be shown of those vacant posts for which interview/written test etc. have been completed by HPSC/HSSC before 01.07.2009.

BUDGET INSTRUCTIONS
MOST IMMEDIATE/DATE BOUND**No. 2/2/2009-1B&C**

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Head of Departments,
Commissioners of Divisions and
Deputy Commissioners in the Haryana State,
The Registrar, Punjab & Haryana High Court, Chandigarh.**Dated, Chandigarh, the 15th July, 2009****Subject : Preparation of Budget Estimates for the year 2010-2011 Instructions regarding.**

Sir,

As you are aware, all the departments are required to submit various returns every year to the Finance Department for the finalization of Budget Estimates for the next year. Though the comprehensive instructions for preparing these returns are contained in Chapters 3,4 and 5 of the Budget Manual, yet some additional instructions are issued on the subject by the Finance Department every year. It has been observed that some Departments do not adhere to these instructions strictly while framing Budget Estimates leading to unwanted correspondence and delay. You are, therefore, requested to instruct the concerned officials of your organization to keep these guidelines also in view besides the provisions contained in the Budget Manual particularly to the above stated provisions while preparing the Budget Estimates for the year 2010-2011.

2. Attention is particularly invited to the submission of modified form B.M.2 (enclosed as Annexure-I) which should contain the following information :-

- (a) Original estimates of the current year 2009-2010.
- (b) Accounts of the year 2007-2008.
- (c) Actuals of previous year 2008-2009 for the last 6 months.
- (d) Actuals of current year 2009-2010 for the first 6 months.
- (e) Revised Estimates of expenditure for the year 2009-2010 proposed by Head of Departments.
- (f) Budget Estimates for the year 2010-2011 proposed by Head of Departments.
- (g) Remarks.

INFORMATION NOT IN ABOVE FORMAT IS LIABLE TO BE RETURNED. Further, the summary of Minor Heads with the proposal of Budget Estimates 2010-2011 is also needed. **ANY SIGNIFICANT VARIATION MAY PLEASE BE EXPLAINED IN THE REMARKS COLUMN.**

B.M. FORM 10

3. Information in B. M. Form 10, enclosed at Annexure-II and II-A (as the case may be) regarding Pay, DA, Medical Allowances etc., and Annexure-III regarding the provision to be

made for OFFICE EXPENSES must, in all cases, be supplied alongwith the Budget Estimates for the year 2010-2011 to enable the Finance Department to assess the normal increase on account of annual increments and also on account of specific items leading to increase in contingencies. In the absence of such information, no increase would normally be provided for.

POL

4. The number of vehicles (petrol/diesel driven) in existence and number of vehicles likely to be condemned/replaced during the year 2010-2011 should be indicated separately, while demanding the provision for POL.

5. With regard to the preparation of Budget Estimates 2010-2011, following further clarifications are hereby made for the benefit of all concerned :-

- (i) It is mandatory for the State Government to seek advice of the Accountant General (A&E), Haryana in the matter of opening of new Sub Heads (New Scheme). It is, therefore, reiterated that no new Sub Head (scheme), (both in the Plan and Non Plan budget) will be included until it is approved by the Accountant General (A&E), Haryana. Departments are advised to obtain prior approval of the Accountant General (A&E), through Finance Department, if any new scheme is to be added in the Budget Estimates, 2010-2011.
- (ii) No object head can be opened without the consent of Accountant General (A&E), Haryana. A list of standardized object heads alongwith their code numbers, as approved by the CAG of India, is enclosed (Annexure-IV). Both Plan and Non Plan budget documents will be prepared according to their object Heads with their standardised code numbering 01 to 99. All the departments are requested to restrict their budgetary proposals within these object heads without insisting upon any other object head beyond this list.
- (iii) It has been observed that various departments keep sending proposals for the purchase of motor vehicles during the year without any budget provision for the purpose. All head of departments are requested to make specific budget provisions under object head "motor vehicles" if they intend to purchase any new vehicle or replace old vehicles during 2010-2011 otherwise, no proposal for the purchase of vehicles will be entertained by the Finance Department. It is also clarified that all expenditure relating to vehicles i.e. maintenance, repair, purchase, replacement etc. will be included under the object head "motor vehicles".
- (iv) The Comptroller and Auditor General of India has desired that all expenditure on account of accommodation, transport/DA etc. of Ministers/Officers on travel abroad should be sanctioned and drawn distinctly under the object head "foreign travel allowance". It is, therefore, requested that distinct provision for this purpose be made, if required, in the budget proposal for the year 2009-2010 under object head "48-foreign travel allowances".
- (v) It has been observed that some of the Plan scheme memoranda does not contain the requirements outlined in the standard format prescribed by the Finance Department (Annexure-V). Rather departments repeat the wording of previous year mainly changing the years only. It is requested that explanatory memoranda to all the plan schemes must be prepared giving full details, including source of funding, upto-date achievements, financial and physical

targets for the year, quantum of Central Share or External Aid, as the case may be, as outlined in Annexure-V.

- (vi) Attention is also invited to Finance Department instructions bearing No. 2/1/2008-5B&C dated 4th February, 2008. It has been decided that all the Plan Schemes for Revised Estimates 2009-2010 and Budget Estimates 2010-11 which are exclusively meant for SCSP Component and covered under Plan Ceiling should continue to be reflected under specific Minor Head 789-Special Component Plan for Scheduled Castes for State Plan Schemes or 793-Special Central assistance for Scheduled Castes Component for Central Plan Scheme. Further the said instructions be followed mutatis-mutandis in the Revised Estimates 2009-2010 and Budget Estimates 2010-2011 as well.

ECONOMY IN EXPENDITURE/GUIDELINES

6. Instructions issued from time to time regarding economy in expenditure must be kept in view.

BUDGET CALENDAR

7. Budget Calendar for the preparation of Budget Estimates for the financial year 2010-2011 is enclosed (Annexure-VI). **IT MAY PLEASE BE NOTED THAT THE FINANCE DEPARTMENT WILL NOT BE ABLE TO ENTERTAIN ANY BUDGET PROPOSAL THAT IS RECEIVED AFTER THE SPECIFIED DATES OR THAT IS NOT OTHERWISE IN ACCORDANCE WITH THESE INSTRUCTIONS. IN SUCH CASES THE BUDGET PROPOSALS WOULD BE FINALISED BY THE FINANCE DEPARTMENT ACCORDING TO ITS OWN BEST JUDGEMENT.**

8. Receipt of this communication may please be acknowledged.

Yours faithfully,

Sd/-

Under Secretary, Finance (B),
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

No. 2/2/2009-1B&C

Dated : 15-7-2009

A copy, with a copy of its enclosures, is forwarded to Accountant General (Audit & Accounts & Entitlement), Haryana with the request that :-

- (i) He may kindly inform the Finance Department about the estimates of the Heads of Accounts with which he is concerned by the dates indicated in the calendar and;
- (ii) He may kindly ensure up-to-date reconciliation of expenditure with the departments to enable the latter to frame their revised estimates 2009-2010 realistically.

Sd/-

Under Secretary, Finance (B),
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy, with enclosures, is forwarded to all the Financial Commissioner and Principal Secretaries/Administrative Secretaries to Government Haryana, for information.

2. They may kindly ensure that the Departments under their Administrative control submit the budget returns by the dates prescribed in the schedule at Annexure VI.

Sd/-

Under Secretary, Finance (B),
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioner and Principal Secretaries/
Administrative Secretaries to Government, Haryana.

U.O. No. 2/2/2009-1B&C

Dated : 15-7-2009

A copy, alongwith copies of enclosures, is forwarded to all Special Secretaries/ Deputy Director, ERAMU/Deputy Secretary/Under Secretaries/Superintendents of the Finance Department (Budget Control Branches) for information and necessary action.

2. It is requested that the dates prescribed in the Schedule should be adhered to. Cases of default should be brought to the notice of the concerned Administrative Secretary by the Branch Officer concerned. It is also requested that all the printable budget material should be signed by the concerned Assistant, Superintendent, Under/ Deputy Secretary and Special Secretary Finance to ensure the correctness of not only language in Hindi and English both but also the facts, figures and other material.

Sd/-

Under Secretary, Finance (B),
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Special Secretaries/Deputy Director, ERAMU/
Deputy Secretary/Under Secretaries/Superintendents of the
Finance Department (Budget Control Branches).

U.O. No. 2/2/2009-1B&C

Dated : 15-7-2009

INTERNAL DISTRIBUTION :

PS/FM
PS/FCF

B.M. 2

Paragraphs - 3.2, 3.5, 3.6, 4.5, 4.6, 4.7, 4.8, 4.11, 5.17, (ii) (a) and Appendix H

Annexure - I

Form BM-2

Major HEAD

MAJOR HEAD SUB MAJOR HEAD MINOR HEAD STANDARD OBJECT OF EXPENDITURE	Budget 2009- 2010	Accou nts 2007- 2008	Actuals of previous year 2008- 2009 for last 6 months	Actuals of current 2009- 2010 for first 6 months	Revised Estimate 2009-2010 Proposed by Head of Depart- ment	Budget Estimate 2010-2011 Proposed by Head of Depart- ment	Remarks
Salaries							
D.A.							
Leave Travel Concession							
Medical Allowance							
Stipend/Scholarship							
Travel Expenses							
Office Expenses							
POL							
Material & Supplies							
Rent Rate and Taxes							
Wages							
Motor Vehicle							
Grant-In-aid							
Foreign Allowance							
Other Charges							
Others (Pl. Specify as selected form-Annexure-VI according to the requirement)							
Total :							

Note :- In the case of Irrigation Branch 6+6 months actuals need not be supplied for any head except.

“Maintenance and Repairs” and “establishment”.

ANNEXURE - II-A**Form B.M. 10**

Nominal Roll referred to in paragraph 3.6(a) and 5.6

Only for Education, Health, Police, and PWD Department

Department _____

Date _____

1	2	3			4	5	6	7
Sr. No.	Post/Designation	Total No. of Sanctioned posts	Filled	Vacant	Pay Scale	Basic Pay on 1/7/2010	Dearness Pay	Rate of Increment

8	9	10	11	12	13	14	15	16
Special Pay, if any	Total pay	CCA	HRA	Fixed Med. Allow.	Med. Reimbursement	Dearness Allowance	Total Prov. For the year	Remarks

- Notes :-**
- (1) Voted and charged item should be separately shown.
 - (2) In case of temporary establishment authority under which they are entertained, should be quoted.
 - (3) Numbers and amount should agree with the entries in the estimate form.

ANNEXURE - III

Form BM-10

Sr. No.	Standard object of expenditure Head	Actual Expenditure 2007-2008	Actual Expenditure 2008-2009	Budget Estimates 2009-2010	Proposed Revised Est. 2009-2010	Budget Estimates 2010-2011
1	2	3	4	5	6	7

The Following Items only form the object Head OFFICE EXPENSES

- (i) Stationary/Office Material
- (ii) Printing of Forms etc.
- (iii) Details of any other items peculiar to Departments.

ANNEXURE - IV

Code No.	Object Head (SOEs)
01	Salaries
02	Wages
03	Dearness Allowances
04	Travel Expenses
05	Office Expenses
06	Rent, Rates and Taxes
07	Publications
08	Advertising and Publicity
09	Grants-in-Aid
10	Contributions
11	Subsidies
12	Scholarships and Stipends
13	Hospitality/Entertainment Expenses
14	Sumptuary allowance
15	Secret Services Expenditure
16	Major Works
17	Minor Works
18	Maintenance
19	Machinery and Equipment
20	Tools and Plant
21	Motor Vehicle
22	Investments
23	Loans
24	Materials and Supplies
25	Interest
26	Dividends
27	Pensions
28	Gratuities
29	Depreciation
30	Inter Account Transfers
31	Write off Loans/Losses
32	Suspense
33	Professional and Special Services
34	Other Charges
35	Royalty
36	International Programmes

Code No.	Object Head (SOEs)
37	Payments out of Discretionary Grants
38	Deputation/Travel Abroad of Scientists
39	Rewards
41	Discounts
42	Commitment Charges
43	Cost of Ration
44	Arms and Ammunition
45	P.O.L
46	Clothing, Tentage and Store
47	Stores and Equipment
48	Foreign Travel Allowances
49	Festival Advances
50	Advances
51	Compensation
52	Gifts
53	Reserves
54	Expenses of Conduct Tours
55	Fees to Staff Artist
56	Feeding and Cash Dotes
57	Purchase of Food Grains
58	Central State Transfer of Resources
59	Prizes and Awards
60	T.A. D.A. to Non Official Members
61	Refunds
62	National Value of Gifts Received
63	Customs Duty
64	Lands
65	Buildings.
66	Proficiency & Special Services
67	Medical Reimbursement
68	Election Expenditure
69	Contractual Service
70	Leave Travel Concession
71	MRC to Pensioners
72	Aid to Poor Accused
73	Aid to Indigent Persons
74	Special Comp. Plan for SC

Code No.	Object Head (SOEs)
75	Conveyance Allowance
76	Unemployment Allowance ;
77	Deduct Recoveries
78	Deduct Recoveries (Suspense)
79	Ex Gratia
80	Lump Sum \Provision
81	Court Fee
82	Legal Camps
83	Water Charges
84	Legal fees to Counsels
85	Research and Development
86	Training
87	Honorarium
88	Computerization (IT)
89	Miscellaneous
90	Rebate on Khadi
91	Recoveries
92	Energy Charges
93	Uniform/Liveries
94	Fellowship
95	Internship
96	Work figure
97	Development of Farm
98	Furniture
99	Purchases

Subject : Re-appropriation within the heads constituting Grant No. 8 of the Budgetary allocations.

Ref. : This notification U.O. No. 5/6/2005-5B&C, dated 9-5-2005 and U.O. No. 28/17/2006-5B&C, dated 25.4.2006.

Will the Financial Commissioners & Principal Secretaries/Administrative Secretaries to Government of Haryana in the Departments of Achieves, Archaeology and Museum, Civil Aviation, Education, Fisheries, Health and Medical Education, Industries, Printing and Stationery, PWD (B&R), Revenue, Social Justice & Empowerment, Sports and Women and Child Development kindly refer to the U.O.s under reference vide which the Finance Department had delegated powers to the Administrative Departments to authorize Administrative Approvals under the approval Plan/Non-Plan schemes?

2. The heads of accounts constituting the Grant Number 8 namely 2059: Public Works; 3054: Roads & Bridges; 4058: Capital Outlay on Stationery and Printing; 4059: Capital Outlay on Public Works; 4202 : Capital Outlay on Education, Sports, Arts & Culture; 4210: Capital Outlay on Medical & Public Health; 4235: Capital Outlay on Social Security and Welfare; 4250: Capital Outlay on Other Social Services; 4405: Capital Outlay on Fisheries; 4851: Capital Outlay on Village and Small Industries; 5053: Capital Outlay on Civil Aviation; 5054: Capital Outlay on Roads and Bridges are reflected in the allocations of respective Administrative Departments but are operated by the authorities exercising competence in the PWD (B&R) department as the said department happens to be the executing department for the said allocations. Instances have come to notice through the respective Administrative Department where in the course of execution/incurred expenditure, due care has not been taken by the executing department in applying the resources within the Grant Number 8 proportionately according to the respective allocations pertaining to the participating Administrative Department. As nearly as possible, the sanctity of the proportionate allocation is required to be maintained allaying any cause for the participating Administrative Departments to feel aggrieved.

3. Accordingly, it has been decided to direct that :

- (i) Henceforth, all internal re-appropriation within the Grant Number 8 for the heads of account operated by the authorities exercising competence within the PWD (B&R) shall be authorized only by the Finance Department alongwith the authorization of the LOC;
- (ii) The Administrative Department of PWD (B&R), in consultation with the participating Administrative Departments, shall prepare a month and head wise schedule for incurring expenditure across the year for various constituent heads within the Grant. The schedule may also include application of resources 'works wise', if the concerned Administrative Department so desires/insists;
- (iii) Such a schedule must be prepared as expeditiously as possible and be sent to the Finance Department by the Administrative Secretary, PWD (B&R). As frequently as need be, such a schedule may also be partially revised or fully redrawn in consultation with the concerned Administrative Department by the Administrative Secretary, PWD (B&R). While authorizing LOC, the schedule so prepared/revised/redrawn and forwarded shall be taken into consideration by the Finance Department;
- (iv) For these compliances, the Administrative Secretary, PWD (B&R) shall be the coordinating nodal authority.

4. These instructions should be brought to the notice of all concerned for strict compliance.

Sd/-
Under Secretary, Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioner and Principal Secretaries/
Administrative Secretaries to Government, Haryana (concerned).

U.O. No. 28/17/2006-5B&C

Dated: 16th April, 2009

Endst. No. 28/17/2006-5B&C

Dated: 16th April, 2009

A copy is forwarded to the following for information and necessary action at their end :

Accountant General (A&E/Audit), Haryana.
Registrar (General), the High Court of Punjab & Haryana.
Engineer in Chief, PWD (B&R).
Director, Achieves, Haryana.
Director, Archaeology and Museum, Haryana.
Director, Civil Aviation, Haryana.
Director of Primary, Secondary and Higher Education, Haryana.
Director, Fisheries, Haryana.
Director General Health Services and Director, Medical Education, Haryana.
Director, Industries, Haryana.
Controller, Printing & Stationery, Haryana.
Director, Social Justice & Empowerment, Haryana.
Director, Sports, Haryana.
Director, Women and Child Development, Haryana.

Sd/-
Under Secretary, Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

INTERNAL CIRCULATIONS :

All the Officers/Deputy Secretaries/Under Secretaries/
Superintendent of F.D.
In-charge, Computer Cell (F.D.)

BUDGET INSTRUCTIONS
MOST IMMEDIATE/DATE BOUND**NO. 2/5/2008-1B&C**

From

Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Head of Departments,
Commissioner of Division and
Deputy Commissioners in the Haryana State,
Registrar, Punjab & Haryana Court, Chandigarh.**Dated, Chandigarh, the 15th July, 2008*****Subject :* Preparation of Budget, Estimates for the year 2009-2010 — Instructions regarding.**

Sir,

As you are aware, all the departments are required to submit various returns every year to the Department for the finalization of Budget Estimates for the next year. Though the comprehensive instructions for preparing these returns are contained in Chapters 3, 4 and 5 of the Budget Manual, yet some additional instructions are issued on the subject by the Finance Department every year. It has been observed that some Departments do not adhere to these instructions strictly while framing Budget Estimates leading to unwanted correspondence and delay. You are, therefore, requested to instruct the concerned officials of your organization to keep these guidelines also in view besides the provisions contained in the Budget Manual particularly to the above stated provisions while preparing the Budget Estimates for the year 2009-2010.

2. Attention is particularly invited to the submission of modified form B.M.2 (enclosed as Annexure-I) which should contain the following information :-

- (a) Original estimates of the current year 2008-2009.
- (b) Accounts of the year 2006-2007.
- (c) Actuals of previous year 2007-2008 for the last 6 months.
- (d) Actuals of current year 2008-2009 for the first 6 months.
- (e) Revised Estimates of expenditure for the year 2008-2009 proposed by Head of Departments.
- (f) Budget Estimates for the year 2009-2010 proposed by Head of Departments.
- (g) Remarks.

INFORMATION NOT IN ABOVE FORMAT IS LIABLE TO BE RETURNED. Further, the summary of Minor Heads with the proposal of Budget Estimates 2009-2010 is also needed.

ANY SIGNIFICANT VARIATION MAY PLEASE BE EXPLAINED IN THE REMARKS COLUMN.

B.M. FORM 10

3. Information in B.M. form 10, enclosed at Annexure-II and II-A (as the case may be) regarding Pay, Dearness pay, DA, CCA, Medical Allowances etc. and Annexure-III regarding the provision to be made for **OFFICE EXPENSES** must, in all cases, be supplied alongwith the Budget Estimates for the year 2009-2010 to enable the Finance Department to assess the normal increase on account of annual increments and also on account of specific items leading to increase in contingencies. In the absence of such information, no increase would normally be provided for.

POL

4. The number of vehicles (petrol/diesel driven) in existence and number of vehicles likely to be condemned/replaced during the year 2009-2010 should be indicated separately, while demanding the provision for POL.

5. With regard to the preparation of Budget Estimates 2009-2010, following further clarifications are hereby made for the benefit of all concerned :

- (i) It is mandatory for the State Government to seek advice of the Accountant General (A&E), Haryana in the matter of opening of new Sub Heads (New Scheme). It is, therefore, reiterated that no new Sub Head (scheme), (both in the Plan and Non Plan budget) will be included until it is approved by the Accountant General (A&E), Haryana. Departments are advised to obtain prior approval of the Accountant General (A&E), through Finance Department, if any new scheme is to be added in the Budget Estimates, 2009-2010.
- (ii) No object head can be opened without the consent of Accountant General (A&E), Haryana. A list of standardized object heads alongwith their code numbers, as approved by the CAG of India, is enclosed (Annexure-IV), Both Plan and Non Plan budget documents will be prepared according to their object Heads with their standardized code numbering 01 to 99. All the departments are requested to restrict their budgetary proposals within these object heads without insisting upon any other object head beyond this list.
- (iii) It has been observed that various departments keep sending proposals for the purchase of motor vehicles during the year without any budget provision for the purpose. All head of departments are requested to make specific budget provisions under object head "motor vehicles" if they intend to purchase any new vehicle or replace old vehicles during 2009-2010 otherwise, no proposal for the purchase of vehicles will be entertained by the Finance Department. It is also clarified that all expenditure relating to vehicles i.e. maintenance, repair, purchase, replacement etc. will be included under the object head "motor vehicles".
- (iv) The Comptroller and Auditor General of India has desired that all expenditure on account of accommodation, transport/DA etc. of Ministers/Officers on travel abroad should be sanctioned and drawn distinctly under the object head "foreign travel allowance". It is, therefore, requested that distinct provision for this purpose be made, if required, in the budget proposal for the year 2009-2010 under object head "48-foreign travel allowances".

- (v) It has been observed that some of the Plan scheme memoranda does not contain the requirements outlined in the standard form prescribed by the Finance Department (Annexure-V). Rather departments repeat the wording of previous year mainly changing the years only. It is requested that explanatory memoranda to all the plan schemes must be prepared giving full details, including source of funding, upto-date achievements, financial and physical targets for the year, quantum of Central Share or External Aid, as the case may be, as outlined in Annexure-V.
- (vi) Attention is also invited to Finance Department instructions bearing No. 2/1/2008-5B&C dated 4th February, 2008. It has been decided that all the Plan Schemes for Revised Estimates 2008-2009 and Budget Estimates 2009-2010 which are exclusively meant for SCSP Component and covered under Plan Ceiling should continue to be reflected under specific Minor Head 798-Special Component Plan for Scheduled Castes for State Plan Schemes or 793-Special Central assistance for Scheduled Castes Component for Central Plan Scheme. Further the said instructions be followed mutatis-mutandis in the Revised Estimates 2008-2009 and Budget Estimates 2009-2010 as well.

ECONOMY IN EXPENDITURE/GUIDELINES

6. Instructions issued from time to time regarding economy in expenditure must be kept in view.

BUDGET CALENDAR

7. Budget Calendar for the preparation of Budget Estimates for the financial year 2009-2010 is enclosed (Annexure-VI). **IT MAY PLEASE BE NOTED THAT THE FINANCE DEPARTMENT WILL NOT BE ABLE TO ENTERTAIN ANY BUDGET PROPOSAL THAT IS RECEIVED AFTER THE SPECIFIED DATES OR THAT IS NOT OTHERWISE IN ACCORDANCE WITH THESE INSTRUCTIONS. IN SUCH CASES THE BUDGET PROPOSALS WOULD BE FINALIZED BY THE FINANCE DEPARTMENT ACCORDING TO ITS OWN BEST JUDGEMENT.**
8. Receipt of this communication may please be acknowledged.

Yours faithfully,

Sd/-

Under Secretary Finance (B),
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

No. 2/5/2008-1B&C

Dated 15.7.2008

A copy, with a copy of its enclosures, is forwarded to the Accountant General (Audit & Accounts), Haryana with the request that :-

- (i) He may kindly inform the Finance Department about the estimates of the Heads of Accounts with which he is concerned by the dates indicated in the calendar and;
- (ii) He may kindly ensure up-to-date reconciliation of expenditure with the

departments to enable the latter to frame their revised estimates 2008-2009 realistically.

Sd/-
Under Secretary Finance (B),
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy, with enclosures, is forwarded to all the Financial Commissioner and Principal Secretaries/Administrative Secretaries to Government Haryana, for information.

2. They may kindly ensure that the Departments under their Administrative control submit the budget returns by the dates prescribed in the schedule at Annexure-VI.

Sd/-
Under Secretary Finance (B),
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioner and Principal Secretaries/
Administrative Secretaries to Government, Haryana.

U.O. No. 2/5/2008-1B&C

Dated 15.7.2008

A copy, alongwith copies of enclosures, is forwarded to all Special Secretaries/Joint Director, ERAMU/Under Secretaries/Superintendents of the Finance Department (Budget Control Branches) for information and necessary action.

2. It is requested that the dates prescribed in the Schedule should be adhered to. Cases of default should be brought to the notice of the concerned Administrative Secretary by the Branch Officer concerned. It is also requested that all the printable budget material should be signed by the concerned Assistant, Superintendent, Under/Deputy Secretary and Special Secretary Finance to ensure the correctness of not only language in Hindi and English both but also the facts, figures and other material.

Sd/-
Under Secretary Finance (B),
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Special Secretaries/Joint Director, ERAMU/
Under Secretaries/Superintendents of the Finance Department
(Budget Control Branches).

U.O. No. 2/5/2008-1B&C

Dated 15.7.2008

No. 21/02/2004-3B&C

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Heads of the Departments in Haryana.

Dated, Chandigarh, the 23rd November, 2004

Subject : Excess/unnecessary/inadequate supplementary provisions.

Sir,

I am directed to invite your attention towards the subject noted above and to say that while going through the Appropriation Accounts of the last many years, it has come into the light that :-

- (i) Certain departments obtain enough amount for expenditure through the Budget Estimates and further they get additional provision made through the Supplementary Estimates whereas their annual expenditure comes much below the level of Budget Estimates itself. Thus the amount obtained through Supplementary Estimates is rendered unnecessary.
- (ii) Some departments obtain certain amount through Supplementary Estimates but their expenditure remains much below the amount of Budget Estimates and Supplementary Estimates taken together.
- (iii) Certain Departments incur expenditure in excess over and above the sanctioned budget which is totally against the Constitutional Provisions.
- (iv) Some of the Departments surrender huge amount from the sanctioned budget on the 31st March every year but do not care to eliminate this irregular tendency in the coming years.
- (v) Certain Departments draw enough amount through Abstract Contingent Bills but do not care to submit Detailed Contingent Bills to Accountant General (A&E), Haryana for years whereas rules do not permit to draw any amount through A.C. Bills till D.C. Bills of previous A.C. Bills are submitted to Accountant General, Haryana.
- (vi) Certain Departments do not keep their accounts updated with the result they surrender certain amounts on 31st March whereas there is either no savings or there is lesser savings available for surrender. The Expenditure of certain other Department is in excess over and above the sanctioned Budget still they surrender certain amount on 31st March every year.

All these facts indicate injudicious, inadequate and unrealistic Budgeting and maintenance of Accounts by the Departments. Therefore, these lapses are hereby brought to the notice of all Heads of Departments with the request to instruct all D.D.Os /A.O.s/Assistants

responsible for maintenance of Accounts and Budget Framing to keep these into mind while preparing the Budget Estimates, Supplementary Estimates and Excess & Surrender statements in future so that recurrence of all these lapses are avoided henceforth.

Yours faithfully,

Sd/-
Deputy Secretary Finance (Budget),
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioner & Principal Secretaries/
Administrative Secretaries to Govt. Haryana for information and further necessary action.

Sd/-
Deputy Secretary Finance (Budget),
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioner & Principal Secretaries/
Administrative Secretaries to Govt., Haryana.

U.O. No. 21/02/2004-3B&C

Dated 23.11.2004

No. 21/02/2004-3B&C

Dated 23.11.2004

A copy is forwarded to Accountant General (A&E/Audit) Haryana for information.

Sd/-
Deputy Secretary Finance (Budget),
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

These instructions have become obsolete.

BUDGET-INSTRUCTIONS
MOST IMMEDIATE
DATE BOUND

No. 2/5/2002-1B&C

From

Commissioner & Secretary to Government,
Haryana, Finance Department.

To

All the Heads of Departments, Haryana,
The Registrar, Punjab & Haryana High Court, Chandigarh,
All Commissioners of Divisions, Ambala, Hisar, Rohtak and Gurgaon,
All Deputy Commissioners in the Haryana State.

Dated, Chandigarh, the 5th August, 2002

Subject : Preparation of Budget Estimates 2003-2004 — Instructions regarding.

Sir,

As you are aware, all the departments are required to submit various returns every year to the Finance Department for the finalization of Budget Estimates for the next year. Though the comprehensive instructions for preparing these returns are contained in Chapters 3,4 and 5 of the Budget Manual, yet some additional instructions are issued on the subject by the Finance Department every year. It has been observed that some Departments do not adhere to these instructions strictly while framing Budget Estimates leading to unwanted correspondence and delay. You are, therefore, requested to instruct the officials concerned of your organization to keep these guidelines in view while preparing the Budget Estimates for the year 2003-2004.

2. Attention is particularly invited to the submission of modified form B.M. 2 (enclosed as Annexure-I) which should contain the following information :-

- (a) Original estimates of the current year 2002-2003.
- (b) Accounts of the year 2000-2001, and for the year 2001-02, if available.
- (c) Actuals of previous year 2001-2002 for last 6 months.
- (d) Actuals of current year 2002-2003 for first 6 months.
- (e) Revised Estimates of expenditure for 2002-2003 proposed by Heads of Departments.
- (f) Budget Estimates 2003-2004 proposed by Head of Departments.
- (g) Remarks.

INFORMATION NOT IN ABOVE FORMAT IS LIABLE TO BE RETURNED. Further, the summary of Minor Heads for the above columns is also needed for inclusion in the Budget proposals. ANY SIGNIFICANT VARIATION MAY BE EXPLAINED IN THE REMARKS COLUMN.

B.M. FORM 10

3. Information in B.M. form 10, enclosed at Annexure-II and II-A (as the case may be) regarding Pay, DA, CCA, Medical Allowances etc., and Annexure-III regarding the provision to be made for OFFICE EXPENSES must, in all cases, be supplied alongwith the Budget Estimates for the year 2003-2004 to enable the Finance Department to assess the normal increase on account of annual increments and also on account of specific items leading to increase in contingencies. In the absence of such information, no increase would normally be provided for.

POL

4. The number of vehicles (petrol/diesel driven) in existence and number of vehicles likely to be condemned/replaced during the year 2003-2004 should be indicated separately.

5. With regards to the preparation of Budget Estimates 2003-2004, following further clarifications are hereby made for the benefit of all concerned :-

- (i) It is mandatory for the State Govt. to seek advice of the Accountant General (A&E), Haryana in the matter of opening of new Sub Heads and below. It is, therefore, reiterated that no new Sub Head (scheme), (both in the Plan and Non Plan budget) will be included until it is approved by the Accountant General (A&E), Haryana. Departments are advised to obtain prior approval of the Accountant General (A&E), through Finance Department, if any new scheme is to be added in the Budget Estimates, 2003-2004.
- (ii) No object head can be opened without the consent of Accountant General (A&E), Haryana. A list of standardized object heads alongwith their code numbers, as approved by the CAG of India, is enclosed (Annexure-IV). Both Plan and Non Plan budget documents will be made to follow these standardised code numbering 01 to 99. All the departments are requested to restrict their budgetary proposals within these object heads without insisting upon any other object head beyond this list.
- (iii) It has been observed that various departments keep sending proposals for the purchase of motor vehicles during the year without any budget provision for the purpose. All heads of departments are requested to make specific budget provisions under object head "motor vehicles" if they intend to purchase any new vehicle or replace old vehicles during 2003-2004. Otherwise, no proposal for the purchase of Vehicles will be entertained by the Finance Department. It is also clarified that all expenditure relating to vehicles i.e. maintenance, repair, purchase, replacement etc. will be included under the object head "motor vehicles".
- (iv) The Comptroller and Auditor General of India has recently desired that all expenditure on account of accommodation, transport/DA etc. of Ministers/ Officers on travel abroad should be sanctioned and drawn distinctly under the object head "foreign travel/allowance". It is therefore, requested that distinct provision for this purpose be provided, if required, in the-budget proposal for the year 2003-2004 under object head "48- foreign travel/allowances".

- (v) It has been observed that some of the Plan scheme memoranda are not prepared in accordance with the standard format prescribed by the Finance Department (Annexure-V). Rather departments repeat the wording of previous years mainly changing the years only. It is requested that explanatory memoranda to all the plan schemes must be prepared giving full details, including source of funding, upto date achievements, financial and physical targets for the year, quantum of Central Share or External Share, as the case may be, as outlined in Annexure-IV.

ECONOMY IN EXPENDITURE/GUIDELINES

6. Instructions issued from time to time regarding economy, in expenditure must be kept in view.

BUDGET CALENDAR

7. Budget Calendar for the preparation of Budget Estimates for the financial year 2003-2004 is enclosed (Annexure-VI). IT MAY PLEASE BE NOTED THAT THE FINANCE DEPARTMENT WILL NOT BE ABLE TO ENTERTAIN ANY BUDGET PROPOSAL THAT IS RECEIVED AFTER THE SPECIFIED DATES OR THAT IS NOT OTHERWISE IN ACCORDANCE WITH THESE INSTRUCTIONS. IN SUCH CASES THE BUDGET PROPOSALS WOULD BE FINALISED BY THE FINANCE DEPARTMENT ACCORDING TO ITS OWN BEST JUDGEMENT.

8. Receipt of this communication may please be acknowledged.

Yours faithfully,

Sd/-
(S.R.Maurya),
Deputy Secretary Finance (B).
for Commissioner & Secretary to Government,
Haryana, Finance Department.

No. 2/6/2002-1B&C

Dated 5.8.2002.

A copy, with a copy of its enclosures, is forwarded to the Account Genera1 (Audit & Accounts), Haryana with the request that :-

- (i) He may kindly inform the Finance Department about the estimates of the Heads of Accounts with which he is concerned by the dates indicated in calendar; and
- (ii) He may kindly ensure up-to-date reconciliation of expenditure with the departments to enable the latter to frame their revised estimates 2002-2003 realistically.

Sd/-
(S.R.Maurya),
Deputy Secretary Finance (B).
for Commissioner & Secretary to Government,
Haryana, Finance Department.

A copy, with enclosures, is forwarded to all the Financial Commissioner and Principal Secretaries/Administrative Secretaries to Government Haryana, for information.

2. They may kindly ensure that the Departments under their Administrative control submit the budget returns by the dates prescribed in the schedule at Annexure-VI.

Sd/-
(S.R.Maurya),
Deputy Secretary Finance (B).
for Commissioner & Secretary to Government,
Haryana, Finance Department.

To

All the Financial Commissioners and Principal Secretaries/
Administrative Secretaries to Government, Haryana.

U.O. No. 2/6/2002-1B&C

Dated 5.8.2002.

A copy, alongwith copies of enclosures, is forwarded to all Branch Officers/Supdts. in the Finance Department for information and necessary action.

2. It is requested that the dates prescribed in the Schedule should be adhered to. Cases of default should be brought to the notice of the concerned Administrative Secretary by the Branch Officer concerned.

Sd/-
(S.R.Maurya),
Deputy Secretary Finance (B).
for Commissioner & Secretary to Government,
Haryana, Finance Department.

To

All the Branch Officers/Supdts. in FD.

U.O No. 2/6/2002-1B&C

Dated 5.8.2002.

**GOVERNMENT OF HARYANA
FINANCE DEPARTMENT**

No. 28/61/85-1B&C(BR)

From

The Financial Commissioner and Secretary to Govt.,
Haryana, Finance Department.

To

All Heads of the Department,
Commissioners Ambala & Hisar Divisions,
Deputy Commissioners,
Sub Divisional Officers (Civil) in Haryana,
The Registrar, Punjab & Haryana High Court, Chandigarh and
All Distt. & Session Judges in Haryana.

Dated, Chandigarh, the 2nd December, 1991

Subject : Exhibition of expenditure under Plan Budget Estimates 1992-93 – Change therein.

Sir,

It has been decided in consultation with the office of Accountant General, Haryana to change the classification of schemes in the Plan Budget while preparing Plan Budget Estimates for the year 1992-93.

2. The details of proposed changes are given in the enclosed note meant for Branch Officers of the Finance Department. You are requested to go through the note and prepare your plan Budget Estimates for the year 1992-93 according to the change classification as indicated in the proformas which are also enclosed in the note.

3. You will appreciate that the time at our disposal in carrying out the necessary changes and getting the revised BM Forms printed is rather too short and the Finance Department will not be in a position to implement these changes without your active cooperation. We would, therefore, request you to kindly supply all estimates according to the changed classification pattern.

Yours faithfully,

Sd/-

(Y.S. Malik)

Joint Secretary Finance (B)

for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

**GOVERNMENT OF HARYANA
FINANCE DEPARTMENT
OFFICE MEMORANDUM**

No. 5/04/2009-V-ARO-ERAMU

Dated : 31st July, 2009

Subject : Guidelines for Formulation, Appraisal and Approval of Government funded plan schemes/projects.

In pursuance of the need felt, by the Government to reform investment approval and implementation procedures and on a careful consideration, the Government has decided to formulate, the procedure as outlined below for Formulation, Appraisal and Approval of Government funded plan schemes/projects.

2. Accordingly, henceforth the process of Formulation, Appraisal and Approval of Government funded plan schemes/projects should be divided into two parts: Part-I concentrating on issues that arise from the conceptualization of the project to the stage of investment approval, and Part-II covering all implementation and operational issues starting from the stage of investment approval till the commissioning of the project.

3. It is also emphasized that the Government places great emphasis on the need for increased rigor and capacity building at the project formulation and appraisal stage.

4. Suitable guidelines and other relevant model formats serving as modalities for furtherance of these objectives are appended to this memorandum. These guidelines shall come into force from August 1, 2009. No projects/schemes to which these guidelines apply shall be considered for appraisal/approval without FR/DPR with effect from August 1, 2009.

5. These guidelines may kindly be brought to the notice of all concerned for strict compliance/adherence.

Ajit M. Sharan,
Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 5/04/2000-V-ARO-ERAMU

Dated 31st July, 2009

To

All the Financial Commissioner & Principal Secretaries/
Administrative Secretaries to Government of Haryana.
Registrar (General), the High Court of Punjab & Haryana.
All the Divisional Commissioners in Haryana.
All the Heads of Department, Haryana.

Sd/-
Deputy Director, ERAMU,
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

INTERNAL CIRCULATIONS :

- (i) All the Officers/Deputy Secretaries/Under Secretaries/
Superintendents of F.D.
- (ii) In charge, Computer Cell (F.D.)

Contd...

Encl.

Guidelines for New Plan Projects/Schemes

1. Background

Various departments of state Government formulate and propose new schemes/projects on Plan Side in furtherance of the stated objectives of the department and in tune with the plan priorities of the State and Central Governments. It has been felt that in the absence of a prescribed structure, the formulation of such new schemes by the sponsoring department are, more often than not, done in an adhoc and tentative manner without firm project conceptualisation and proper determination of objective yardsticks for subsequent appraisals. Accordingly, these guidelines are being issued to provide the frame work to conceptualise and implement new schemes in a project mode while rationalising the scheme of delegation of financial powers for approval with a view to integrate the entire process more coherently with the rapidly changing economic environment and empower the Departments adequately for undertaking investment and expenditure programmes while making the entire procedure more responsive and resilient in ensuring timely and well-informed decision making, efficient execution and quality appraisal.

2. Frame-work for Project Preparation

Rigorous project formulation and appraisal have a major bearing on the relevance and final impact of projects/schemes/programmes as well as on their timely implementation. Well thought of and carefully planned efforts at the project formulation and appraisal stages result in qualitative improvement in terms of realisation of targets and its ultimate benefit to public at large. It has, therefore been decided that henceforth all new plan schemes shall be formulated in terms of well structured projects right in the beginning, with clearly defined approval levels with a completely defined administrative structures constructively involving frequently the Administrative Planning and Finance Departments at various stages. The salient features of such a mechanism would include following specific pre-requirements :-

(i) Project Conceptualization: Preparation of Project Report (PR)

The project conceptualisation should commence with the preparation of a PR by the Administrative Department. The PR should focus on analysis of the existing situation/ground realities, assessment of resources, including the possibility of resource redeployments, nature and magnitude of the aspects that the project/schemes/programmes aims to address, need and justification for the same in the context of national and state priorities, relative merits and demerits of available alternative strategies, initial environmental and social impact analysis, preliminary site investigations, assessment of the commitment of the stakeholder commitment and risk factors, including the possibility of shadow beneficiaries walking away with the lion share of benefits. The PR should also examine and analyse whether the project is conceptually sound and feasible. It must, also include a fairly accurate rough estimate of the project cost (normally remaining within 20% on either side of the final cost). Consultation with stakeholders should be held invariably before finalising the PR to ensure their active involvement right from the stage of Project Conceptualisation. A model (but not very exhaustive) structure of the PR is appended to these guidelines as Annexure 1. The PR, in addition to other issues of significance, must also include a Combined Feasibility and Viability Assessments whenever required. The PR shall have to be considered and approved with modifications, if any, by a Standing Finance Committee (SFC) before it is submitted to the designated approval authority for seeking appropriate approvals.

Note :- Understand, the significance of 'Combine Feasibility and Viability Assessments', if the project is for upgradation of Schools for instance, then a school is viable only if it is able to attract sufficient number of students from its catchments area. Now, the project must assign a catchments area for the new project and analyse its impact on such of the adjoining schools from which certain areas have been withdrawn in the assumption guiding the project. It may so happen that such withdrawals may make some of the existing schools in the adjoining areas non-viable. Thus on the combine viability study, the project becomes non-viable and hence strategically non-feasible. In such cases, the specific problems would be required to be tackled through some mechanism other than opening a new school. Similarly, a self sustaining Road proposed on BOT basis would assume some minimum traffic density. A detailed study thus would require not only the existing traffic density on the existing road to be studied, but would 'also include an assessment as to whether from which all alternative similarly situated projects (with clearly assessed traffic densities based on which their respective viability was assessed at the time of conceiving them as a project), this new project is likely to attract traffic once it is commissioned. And, thereafter, there must be a composite analysis of viability. (It may so happen that some of the earlier executed projects would go 'unviable' as at the time they were conceived, the future implication of the current project sharing "a part of their projected strengths was never conceived.)The idea is that given a choice and considering the public investments to be nobody's and everybody's baby, any laxity in assessing properly the 'composite benefit and cost analysis to society as a whole' would lead to consequences upsetting some other past investment in terms of its 'cost-benefit' profile. For example, if there are no institutional mechanism to assess viability based justification, every household would be tempted to have a dedicated tube well installed on some public premise next to his own house for supply drinking water to his house!

(ii) Inter-Department consultations

The sponsoring department should be circulated to the Planning and Finance Departments alongwith the draft SFC Memorandum to all such concerned Department/Organisation as deemed necessary for seeking comments. Thereafter the SFC Memorandum alongwith appraisal notes/comments of the relevant departments should be placed before the respective SFC for consideration.

3. Applicability

These guidelines will apply to ALL new Plan projects/schemes/programmes, including social sector schemes/projects while subjecting the projects costing Rs. 2 crore and above annually or Rs. 10 crores over a five year period in sectors where a number of sub-projects are taken up under a mother project, these limits will apply to the umbrella project under which the sub-projects are included. In respect of continuing Plan schemes and projects, separate guidelines will be issued regarding the-requirement for preparation of PR and observing SFC procedure.

Note :- A project may have components of recurring and non-recurring financial commitments. All such projections need to be clearly articulated in the PR itself and both the components shall be included in the above limits.

4. Appraisal and approvals of PR

The project proposal will be appraised by the SFC, to be constituted as follows :

Name of Committee	Project Value	Standing Finance Committee
COMMITTEE 'A'	'Project/schemes/programme costing less than Rs. 4 crore annually or Rs. 20 crores over a five year period'	<ol style="list-style-type: none"> 1. Administrative Secretary of the proposing Department (Chair). 2. Representative of Planning Department. 3. Representative of Finance Department. 4. Representative of stake holders. 5. Consultant/Domain expert, if any. 6. Head of sponsoring Department (Member Secretary).
COMMITTEE 'B'	'Project/schemes/programmes costing above Rs. 4 crore annually or Rs. 20 crores over a five year period'	<ol style="list-style-type: none"> 1. Financial Commissioner, Finance (Chair). 2. Administrative Secretary of sponsoring Department. 3. Financial Commissioner, Planning. 4. Administrative Secretaries of other stake-holding departments. 5. Special Secretary/Joint Secretary Finance (expenditure). 6. Head of sponsoring Department. 7. Consultants/Domain Experts, if any. 8. Special Secretary/Joint Secretary Finance (Budget) (Member Secretary).

Note :- For projects of roads and bridges, the financial caps will be twice the amount indicated in the table above.

The secretarial assistance for the SFC at the departmental level will be provided by the branches of the concerned Administrative Department or the department concerned, while that for the remaining SFCs will be provided by the Budget & Committee branch in the Finance Department.

5. Process for public sector projects requiring budgetary support for entailing contingent liability a Government

The process for seeking approval would be identical both for new public sector projects requiring budgetary support, as well as those entailing contingent liability on Government.

6. Evaluation

Evaluation arrangements for the project/scheme/programme, whether concurrent, midterm or post-project or a combination thereof, must be clearly spelt out in the PR. It may be noted that continuation of projects/schemes from one Plan period to another will not be permissible without an independent, in depth evaluation. Evaluation work may be outsourced to reputed institutions, if required.

7. Capacity Building

All the Departments are expected to build appropriate capacities internally to formulate projects and prepare PRs on the suggested lines. The major departments may create a 'Plan Implementation and Evaluation Cell' as well. Such a capacity building must be undertaken by way of undertaking special training programme for the existing employees drafted for this purpose. It needs to be noted that in the existing scenario, project conceptualisation and PR preparation happens to be the only opportunity to ensure quality commitment of public Funds for reaping best dividends, as once it is approved the implementation becomes a fairly routine affair. Such Cells should be liberally utilized for conducting other useful in-house studies as well.

8. Procedure in ease of cost over-runs:

Once a PR prepared rigorously and properly, the chances of cost overruns must become minimal. However if at any stage it becomes imminent that the final project cost is likely to exceed by over 20% over the initially projected 'rough cost' due to any reason whatsoever, immediately a revised PR must be prepared and it must be subjected to the procedural compliances envisaged in these guidelines afresh as if it were a new schemes/projects on Plan Side.

9. Approval of SFC shall be deemed to be approval of Planning and Finance Departments. The Administrative Departments should obtain approval of the competent authority prescribed under the Departments' Standing Orders and/or Rules of Business. No expenditure should be made on any new Scheme even it is included in the Annual Plant Budget unless it is approved by the Standing Finance Committee.

10. The ADs shall seek separate approval of FD for creation of new posts.

11. Date of coming into force

These guidelines shall come into force from 1.8.2009. No projects/schemes to which these guidelines apply shall be considered for appraisal/approval without approved PR in terms of these guidelines with effect from 1.8.2009.

ANNEXURE - I

(To be read with instructions regarding Guidelines for New flag Projects/Schemes)

[This is only a sample generic format and may not address the specific/general, Requirements of each and every proposal. The sponsoring department required to devise tailor made format for every project using their own expertise and ingenuity by taking appropriate hint from it.]

Generic Structure of DPR

- (i) **Context/background** : This section should provide a brief description of the sector/sub-sector, the national and state priority, strategy and policy framework as well as a brief description of the existing situation.
- (ii) **Problems to be addressed** : This section should elaborate the problems to be addressed through the project/scheme at the local/regional/national level, as the case may be. Evidence regarding the nature and magnitude of the problems should be presented, supported by baseline data/surveys/reports. Clear evidence should be available regarding the nature and magnitude of the problems to be addressed.
- (iii) **Project Objectives** : This section should indicate the Development Objectives proposed to be achieved, ranked in order of importance. The deliverables/outputs for each Development Objective should be spelt out clearly. This section should also provide a general description of the project.
- (iv) **Target beneficiaries** : There should be clear identification of target beneficiaries. Stakeholder analysis should be undertaken, including consultation with stakeholders at the time of project formulation. Options regarding cost sharing and beneficiary participation should be explored and incorporated in the project. Impact of the project on weaker sections of society, positive or negative, should be assessed and remedial steps suggested in case of adverse impact.
- (v) **Project strategy** : This section should present an analysis of alternative strategies available to achieve the Development Objectives. Reasons for selecting the proposed strategy should be brought out. Involvement of NGOs should be considered. Basis for prioritization of locations should be indicated (where relevant). Options and opportunity for leveraging Government funds through public private partnership must be given priority and explored in depth.
- (vi) **Legal and Governance Framework** : This section should present the legal and governance framework within which the project will be implemented and strengths and weakness of the legal framework in so far as it impacts on achievement of project objectives. It must be brought out clearly whether any legislative measures are required for the project, and the timelines should provide for the same.
- (vii) **Environmental impact assessment** : Environmental impact assessment should be undertaken, wherever required and measures identified to mitigate adverse impact, if any. Issues relating to land acquisition, diversion of forest land, rehabilitation and resettlement should be addressed in this section.
- (viii) **On-going initiatives** : This section should provide a description of ongoing initiatives and the manner in which duplication will be avoided and synergy created through the proposed project. The analysis should cover all stake-holding departments and organizations.
- (ix) **Technology issues** : This section should elaborate on technology choices, if any, evaluation of options, as well as the basis for choice of technology for the proposed project.

-
- (x) **Management arrangements** : Responsibilities of different agencies project management and implementation should be elaborated. The organization structure at nation levels as well as monitoring and coordination arrangements should be spelt out.
- (xi) **Manpower Requirements** : If the project entails any additional human resources, including temporary, contractual or regular manpower and consultants, the project should contain detailed assessment of the requirements, qualifications, domain expertise etcetera, and should also clearly justify the projected requirements. It may be noted that it is a state priority to restrict the liabilities on account of human resources to the minimum level. The proposing department should explore all alternatives, including training and skill upgradation of the existing human resources while assessing the requirements of additional manpower.
- (xii) **Project Cost and Means of Finance** : This section should provide detailed estimation of project costs, with complete itemized projections and justification. The departments should focus on observing economy of expenditure, means of finance, evaluation of options, project budget, cost estimates and fund requirements. Special attention needs to be paid to phasing of expenditure to minimize the strain on the state finances. Options for cost sharing and cost recovery (user charges) should be considered and built into the total project cost. Infrastructure projects may be assessed on the basis of the cost of debt finance and the tenor of debt. Options for raising funds through private sector participation should also be considered and built into the project cost.
- (xii) **Time frame** : This section should indicate the proposed 'Zero' date for commencement and also provide a PERT/CPM chart, wherever relevant, the time frame for different phases of the project should be clearly given.
- (xiii) **Risk analysis** : This section should focus on identification and assessment of project risks and how these are proposed to be mitigated. Risk analysis could include legal/contractual risks, environmental risks, revenue risks, project management risks, regulatory risks, etc.
- (xiv) **Evaluation and impact assessment** : This section should focus on or from evaluation of similar projects implemented in the past. Evaluation arrangements for the project, whether concurrent, mid-term or post-project should be spelt out. Success criteria to assess whether the Development Objectives have been achieved should be spelt out in measurable terms. Base-line data should be available against which success of the project will be assessed at the end of the project (Impact assessment). In this regard, it is essential that base-line surveys be undertaken in case of large, beneficiary-oriented projects. Success criteria for each Deliverable/Output of the project should also be specified in measurable terms to assess achievement against proximate goals.
- (xvi) **Financial and economic analysis** : Financial and economic-analysis of the project may be undertaken where the financial returns are quantifiable. This analysis would generally be required for investment and infrastructure projects, but may not always be feasible for social sector projects where the benefits cannot be easily quantified.
- (xvii) **Sustainability** : Issues relating to sustainability, including stakeholder commitment, operation and maintenance of assets after project completion, and other related issues should be addressed in this section.

MOST IMMEDIATE

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Heads of the Departments in Haryana,
All the Deputy Commissioners in Haryana,
All the Additional Deputy Commissioner in Haryana.

Memo No. 28/35/2009-5B&C**Dated, Chandigarh, the 23rd June, 2009****Subject : Implementation of Central Plan Scheme Monitoring System since 1.4.2008 - online registration into the portal directly.**

Reference on the subject noted above.

2. A copy of D.O. No. C-13015(58)/MF, CGA/CPSMS/Com. State/2009-10/285-317, dated 20th April, 2009 received from Additional Controller General of Accounts, Government of Indian, Ministry of Finance, Department of Expenditure, New Delhi, is sent herewith the request that implementing agencies under your administrative control may be directed to register themselves on the Central Plan Scheme Monitoring System portal directly.

Sd/-

Superintendent Budget & Committee,
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 28/35/2009-5B&C

Dated, Chandigarh, the 23rd June, 2009

A copy is forwarded to all the Financial Commissioner & Principal Secretaries/
Administrative Secretaries for information and necessary action.

Sd/-

Superintendent Budget & Committee,
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 28/35/2009-5B&C

Dated, Chandigarh, the 23rd June, 2009

A copy is forwarded to Sh. S.M. Kumar, Additional Controller General of Accounts, Government of Indian, Ministry of Finance, Department of Expenditure, Lok Nayak Bhavan, New Delhi-110003 for information w.r.t. his D.O. No. letter referred to above.

Sd/-

Superintendent Budget & Committee,
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

INTERNAL CIRCULATIONS :

All the Officers/Superintendents of Expenditure Control Branches of Finance Department.
They are requested to take necessary follow up action in the matter.
In charge, Finance Department Computer Centre for placing it on the official website of
Finance Department.

Contd...**Encl.**

S.M. KUMAR

Addl. Controller General of Accounts

GOVERNMENT OF INDIA
OFFICE OF CONTROLLER GENERAL OF ACCOUNTS
MINISTRY OF FINANCE
DEPARTMENT OF EXPENDITURE
7TH FLOOR 'C' WING
LOK NAYAK BHAVAN, NEW DELHI-11003
TEL: 24690500 FAX: 24651591

Dated : 20th April, 2009.

D.O. No. C-13015(58)/MF-CGA/CPSMS/Com. State /2009-10/285-317,

Dear,

As you are aware, the Office of Controller General of Accounts (CGA) has been implementing the Central Plan Scheme Monitoring System since 1st April, 2008. The reports generated through the system on released for 2008-09 to various State Government and Implementing Agencies have already been shared with you.

Based on the feedback received from program divisions, an improved system of Sanction ID generation has now been developed and is being implemented w.e.f. 1/04/2009. As the first and foremost part of the process, each Implementing Agency needs to register into the system before receiving the grants under Centrally Sponsored and Central Sector Plan Schemes.

The Agencies receiving grant may be requested to register themselves on the Central Plan Scheme Monitoring System portal directly. A link to this portal is available on the website of Controller General of Accounts (CGA) (annexure1). For this purpose, I request you to write to the concerned officers of your Government to take up with the implementing agencies the need for registration.

A list of important schemes and the agencies related with them is attached for your reference (annexure 2). You are requested to ensure that agencies in your respective states implementing these schemes are registered by 15th May, 2009.

Any queries on this matter can be addressed to cpsms-mof@nic.in.

Yours sincerely,

Sd/-
(S.M. Kumar)

Shri P.K. Mahapatra

Resident Commissioner, Haryana,
Haryana Bhavan, Copernicus Marg,
New Delhi-110001.

ANNEXURE - 2

Important Schemes and Implementing Agencies

State Level

Sr. No.	Scheme Description	Implementing Agency
1	Macro Management of Agriculture, Rashtriya Krishi Vikas Yojana.	State level implementing agencies
2	NRHM, other health schemes	State Health Society and others
3	Up gradation of 100 ITIs into centre of excellence. Up gradation of 1396 govt. ITIs through PPP, Skill Development Initiative PPP	Directorate of Employment and Training or any other agency identified for implementation. (State level)
4	Improvement of vital statistics system and other scheme	Directorate of census operation or any agency identified for implementation (State level)
5	Rajiv Gandhi Udyami Mitra Yojana	Directorate of Industries or any agency identified for implementation (State level)
6	Pradhan Mantri Gram Sadak Yojana.	State Rural Road dev. Agency or any agency identified for implementation
7	Sarva Shiksha Abhiyan	State Education Society

District Level

Sr. No.	Scheme Description	Implementing Agency
1	Integrated watershed management Prog. National Rural Employment Guarantee Scheme, Swarn Jayanti Swarojgar Yojana, DRDA Admin, Rural Housing - Indira Awas Yojana.	District Rural Development Agency/Zila Parishad.
2	MP Local Area Development Scheme	Deputy Commissioner District Magistrate
3	Micro Irrigation	District level agency
4	Accelerated Rural Water Supply Program, Central Rural Sanitation Program	District Water and Sanitation Mission or any agency identified for implementation.
5	National Forestation Programme	Forest Development Agency at division level
6	National Child Labour Project.	NCLP society.

* This scheme is targeted for selected districts in state.

Note :- The name of the Implementing agencies may differ from state to state.

Annexure 1 (Not enclosed being not type able in words)**Steps for registration of Agency**

Step 1 : Open Controller General of Account's website www.cga.nic.in

Step 2 : In lower right pane of the page click link "Central Plan Scheme Monitoring System"

Step 3 : Web page of 'Central Plan Scheme Monitoring System' will appear. In Upper right pane of the page click 'Agency Registration'
Web Page of Controller General of Account's website.

TOP PRIORITY
DATE BOUND

No. 193-FD(ERAMU)-2006

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Administrative Secretaries to Govt., Haryana.
All the Heads of Departments, Govt. of Haryana.

Dated, Chandigarh, the 5th June, 2006

Subject : Committed Liability in respect of 10th Plan (2002-2007) Schemes completed by the end of 2006-2007.

Sir,

I am directed to address you on the subject cited above and to say that the Tenth Five Year Plan would terminate by the end of 2006-2007. The developmental schemes, which are being completed during the period of Tenth Plan, should be treated as part of the future normal maintenance responsibilities of the State Govt. on Non-Plan side. The developmental schemes, which form part of the Tenth Plan but are not being completed by the end of 2006-2007 (terminal year of the Tenth Plan), will be carried over to the Eleventh Plan.

2. The process has started for formulation of Eleventh Five Year Plan. It is, therefore, important to examine as to (a) which of the development schemes would be reckoned as being carried over from Tenth Plan to Eleventh Plan and (b) which of the development schemes of Tenth Plan would be converted into State non-plan schemes. This exercise is imperative to determine the magnitude of committed expenditure in respect of Tenth Plan Schemes terminating at the end of 2006-2007 and also to have due regard to adequate maintenance and upkeep of capital assets and maintenance of plan schemes.

3. The broad guidelines as to what constitutes plan expenditure and committed expenditure are enclosed. It is requested that the committed liability in respect of Tenth Plan Schemes terminating at the end of 2006-2007 be worked out on the basis of these guidelines and the estimates alongwith necessary details and justifications be forwarded by 26th June, 2006 positively to the Finance Department (in ERAMU) as per the enclosed proforma-I.

4. The estimates of committed liability furnished by the Department or as approved by the Finance Department would be incorporated in the resources forecast for the Eleventh Plan and in the budget estimates for the year 2007-2008. It is, therefore, necessary that the guidelines may be followed to work out realistic estimates. In case of any difficulty or need for further clarification, the Officer Incharge may contact the ERAMU in Finance Department.

5. Comprehensive information of basic aspects of individual schemes is also needed to have a better view of the estimates of committed liability. It is, requested that information on composition/functions and inception of the scheme, staffing pattern, actual

expenditure on each scheme, year wise from 2002-2003 to 2006-2007, may be sent as per proforma-II and III.

6. It is reiterated that the proposal of committed liability must reach Finance Department, by 26th June, 2006.

Yours faithfully,

Sd/-
Joint Director,
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Contd...
Encl.

Official Use Only**Guidelines for the Classification of Expenditure
for the Eleventh Five Year Plan (2007-2012)**

The following guidelines may be observed for classification of expenditure relating to the Eleventh Five Year Plan in respect of Central Government, State Governments and UTs' outlays over the period 2007-2012.

A. Plan Expenditure

All outlays proposed under the following heads will be classified as plan outlays :-

- (i) Outlays connected with all Plan programmes/projects/schemes which have been sanctioned in the Tenth Plan or earlier, and which have not been completed as on 31.03.2007. However, in case of Central Sector/Centrally Sponsored Schemes, these will constitute the plan outlay for the "Spill-over" schemes/projects, only if they have been evaluated afresh/subjected to Zero Based Budgeting and have been cleared for continuation in the Eleventh Plan in consultation with the concerned Nodal Adviser(s) in the Planning Commission.
- (ii) In case of "Spill-over" projects/schemes involving investments/expenditure which have well defined physical targets of completion a fourfold classification is to be adopted. These are as follows :-
 - (a) Projects/Schemes due for completion in the Eleventh Plan or beyond as per the approvals: These can be included as plan projects.
 - (b) Projects/Schemes due for completion by the end of the Tenth Plan in which less than 10 per cent of the approved outlay has been spent: These projects should be separately identified for weeding out/shelving/dropping or converging/transferring to the private/joint sectors, as the case may be. Projects initiated prior to the Tenth Plan and where less than 20 per cent of the approved outlay for the project has been spent, so far, may be similarly treated.
 - (c) Projects/Schemes due for completion by the end of the Tenth Plan in which more than 75 per cent of the work has been completed: These projects are to be indicated separately for accelerated completion. The revised estimates of time and costs are also to be included.
 - (d) All other Projects/Schemes not falling into the above three categories: State and Ministries are to evaluate afresh such projects for the Eleventh Five Year Plan as per the guidelines applicable for any new proposal.
- (iii) Outlays on existing programmes/projects/schemes which lead to or are by way of, additions or extensions to capacity, of existing institutions/establishments for further development thereof: The investments involved in this case and the additional capacities proposed may be quantified when setting out the outlays under investments are to be broadly classified as "Upgradation/Expansion".
- (iv) investment outlays for improving productivity/performance levels of existing capital stock (as on 31.03.2007): If such investments are of a major nature, performance or capacity utilization expected, in appropriate units of production/performance. The investments are to be broadly classified as "Modernization/Balancing investment".

- (v) Investment outlays required to replace worn-out or over aged capital stock: In proposing such investments the vintage (Le. age) of the capital stock proposed to be replaced, and the improvements that would be effected either in levels of output/performance (improved capital output ratio) or in reduction of operational costs should be clearly brought out, together with the implications for improved resource generation. These investments are to be broadly classified as "Replacement Investment".
- (vi) New Plan Proposals: Development programmes/projects/schemes on capital/revenue account that have been cleared for inclusion in the Eleventh Plan, in principle or otherwise, or for which an investment decision has been taken or is in the process of being taken by the concerned authority as per the applicable guidelines. Guidelines for initiating new projects/programmes/schemes in the Central Sector are being issued separately.

For investments in physical assets, whether new, spill-over or by way of upgradation/modernization/replacement investment, it should be indicated as to whether they are to be retained in the public sector domain or whether they are to be taken up for disinvestment in the course of the Eleventh Plan period.

Secondly, in determining the "completion" or otherwise of a programme/scheme during the Tenth Plan period a careful analysis of the performance/progress of the Schemes vis-a-vis prescribed plan targets and intended benefits is warranted. The approach to categorization of schemes as "completed" "part-completed" or "not-completed" may vary from scheme to scheme depending on the nature of the schemes. The basis for categorization should be specifically indicated.

In case of spill over projects that are finally included in the Eleventh Plan proposals, the date of initiation of the projects/schemes is to be indicated.

B Grants for Capital Works

Grants given for capital formation should be treated as resource for the Plan and, therefore, the corresponding expenditure should be considered as plan outlay. It is often seen that since grants are shown on the revenue side of the budget, they may not always be reflected appropriately in terms of their use for plan/non-plan activity.

C. Loans for Capital Formation

A common classification has to be followed regarding expenditure met from Government loans. All loans for capital formation will have to be included in the Plan, as per the practice in the Tenth Plan. Loans for consumption purposes, for meeting revenue deficit of local bodies etc., will be outside the Plan. It is often seen that since all loans are shown on the capital account, they may not be correctly reflected in terms of their use for funding plan/non-plan activity.

D. Development Outlays Currently Being Incurred Outside State Plans.

All development outlays, on specified programmes/projects, which are currently being incurred outside the State Plan will form part of the State Plan. This is particular relevant in the context of resource flows for funding various activities involving societies parastatas and agencies set up by Government for meeting specific development objectives.

E. Administrative and Residential Buildings

All outlays on construction of administrative and residential buildings will have been included within the Plan. Expenditure on police housing etc., financed from Central loans will have to form part of Central Plan outlay.

F. Centrally Sponsored Schemes

The criteria set out above in section A-E shall be applicable for Centrally Sponsored Schemes also. In the case of schemes/programmes that have to run for a specified period of time, extending beyond the Tenth Plan, the total unspent portion of the approved outlay both on revenue and capital account by the end of 2006-07 may be treated as Plan outlay for the eleventh Plan (2007-2012).

G. Committed Non-Plan Expenditure

The items of expenditure/outlays incurred in the current (Tenth) Plan that are to be treated as committed non-plan expenditure are as follows :-

- (i) All expenditure connected with operation and maintenance of development schemes completed during the five-year period ending 31.3.2007.
- (ii) In case of development schemes spilling over, a portion of the assets may have already been created or services/facilities established. Operation and maintenance of such assets or services/facilities is to be treated as committed non-plan expenditure.
- (iii) In the case of programmes/schemes/activities involving phased coverage the expenditure on field staff of the block(s) already covered alongwith expenditure on headquarters staff, is to be treated as committed non-plan expenditure.
- (iv) All expenditure connected with maintenance of existing institutions and establishments will be treated as non-plan committed expenditure.
- (v) In the case of programmes/schemes and activities which are of a recurring or continuing nature e.g. Soil Conservation, Land Reclamation, Health, Vaccination, anti-Malaria measures, Survey and Settlement, etc., the expenditure on staff in position as on 31.03.2007 should be treated as committed non-plan expenditure.
- (vi) Expenditure on both maintenance and Staff covering Research Schemes, taken up during the Tenth Plan shall be treated as committed non-plan expenditure.
- (vii) All Grants-in-aid up to the level attained at the end of the year 2006-07 will get transferred to the non-plan side of the Expenditure Budget for 2007-08, except for cases indicated at Para B above.
- (viii) Expenditure on fellowships and scholarships at the level reached by the end of the year 2001-02 will get shifted to the non-plan side of the, Expenditure Budget.
- (ix) Normal or current operation and maintenance costs of all existing revenue generating assets are to be treated as a part of committed non-plan expenditure.
- (x) All social sector schemes which are in the nature of transfer payments, such as old age pensions and subsidies to various items of consumption, are to be treated as non-plan outlays unless specific approval of the Planning Commission has been obtained.

In view of the importance that needs to be placed on the upkeep of existing assets, the committed non-plan expenditure on maintenance outlays as provided in paras G (i), (ii), (iv) & (vi) would need to be separately listed and provided scheme wise alongwith information on the source of these funds.

Wherever transfer of Plan to Non-Plan under committed expenditure involves continuance of staff, the need has to be examined carefully and full justification has to be given for any proposed continuance of staff.

The committed expenditure liability is to be borne by the Central Government in respect of Central Plan Schemes and by the State Governments in respect of State Plan Schemes and Centrally Sponsored Schemes.

H. Selective Use of Plan Funds for Maintenance of Existing Assets

In an effort to improve the productivity of existing capital assets, and efficiency of resource use during the Eleventh Plan, selective use of Plan Funds is to be permitted for critical repair and maintenance activities. This is to be restricted to a few sectors namely, Surface Transport including Roads and Railways; Power; irrigation; Health; Education (including scientific research & higher education) and Rural and Urban Infrastructure. The proportion of Plan funds that can be considered for diversion to repair & maintenance would vary from sector to sector and in any case it would not exceed 15% of the Plan budgetary support to the sector/major head of development of which the maintenance activity is a part. The amount that could be diverted, in this context, would in each case be determined and approved by a joint team of officials from the concerned Ministry and/or State Government and the Planning Commission.

I. Presentation of Plan Outlay

- (i) For the Eleventh Plan, it has been decided to lay emphasis on completion of on-going projects and upgradation of existing capital assets before starting new projects. The new projects may be taken up only after a certain minimum number of partially completed/on-going projects are brought to completion. These need to be indicated while presenting the plan proposal. This, however, does not entail a completion of all such existing projects the- on present consideration are not seen to be the most desirable from the point of available technical options and/or economic principles. Such projects may be discontinued/shelved/weeded out in the course of evaluation to be undertaken prior to the formulation of the Eleventh Five Year Plan. In case of all 'spill-over' projects/schemes that are to be continued in the Eleventh Plan, the date of initiations of the said projects/schemes have to be indicated.
- (ii) The selective use of plan funds for maintenance of existing assets in the identified sectors, with a view to improve the productivity and efficiency of resource use during the Eleventh Plan, is to be indicated separately. These outlays have to be in accordance with the guidelines outlined earlier in para H above.

The plan proposals have to adhere to these presentational changes.

All Plan outlays should be shown on a Gross Basis, i.e., inclusive of autonomous investments (e.g. from internal resources). Also the breakup of internal resources (i.e. depreciation & retained surplus) should be shown separately.

The components of the Plan outlay, i.e. "Capital and Revenue" for each of the programmes/projects/schemes should be shown separately. The quantification of revenue outlay should be done carefully with reference to the committed expenditure already provided under the non-plan side. Particular emphasis is to be placed on providing for maintenance outlays in committed non-plan expenditure as discussed above. Detailed in respect of

upgradation, modernization, improvement and replacement should be given separately both under continuing schemes as well as new schemes.

The Gross Plan outlay presented for various sectors/sub sectors (project-wise) in terms of the categories mentioned earlier should separately delineate the funding by (i) domestic resources and (ii) external financing. Domestic financing will include (a) budgetary support; (b) Inter-Corporate loans; (c) market borrowings/public sector bonds; (d) borrowings by and from parastatas on the strength of State Government guarantees; (e) institutional loans such as from the IDBI, LIC, IFCI, ICICI, PFC; and (e) established funds such as SDF, OIDB, OCC etc. These may be indicated separately. The flow of resources on account of external financing will be based on actual re-imburement of funds by external agencies which in turn will depend upon the progress of implementation of externally aided projects. This will also include foreign supplier's credit, which may be indicated separately.

In case of clarification, may like to get in touch with the State Plan Division or the concerned Nodal Division in the Planning Commission.

Proforma - I**Estimates of committed liability in respect of Tenth Plan Schemes 2002-2007 completing at the end of 2006-2007**

Budget Head _____

(Rs. In lakh)

	Name of the Plan Schemes/Centrally Sponsored Schemes	Plan outlay in 2006-07
Sr. No.		Total
1	2	3

Break up of plan outlay mentioned						
Recurring				Non-Recurring		
Revenue component	Pay Allowances (Salaries)	Contingencies	Grant-in-aid/Subsidy/Scholarships of stipends	Contingencies	Minor works	Grant-in-aid/Subsidy/Scholarships etc.
4	5	6	7	8	9	10

Committed liability in 2007-08				
Recurring				
Pay Allowances (Salaries)	Contingencies	Minor works	Grant-in-aid/Subsidy/Scholarships etc.	Total Committed liability in 2007-08 Col. 11 to 14
11	12	13	14	15

A. State Plan Schemes

(i)

(ii)

Total : A

B. Central Plan/Centrally Sponsored Schemes

(i)

(ii)

Total : B**Total : A + B**

- Note :-**
- (1) In respect of Cols. 7, 10 and 14 special mention may be made if the expenditure is in the form of grants-in-aid or subsidy or scholarships or stipends etc.
 - (2) If any non-recurring item under cols. 8 to 10 is likely to have committed liability in 2007-08 additional col. May be added up after Col. 14 indicating the nature of items expenditure.

PROFORMA - II

Budget Head _____

(Rs. in lakh)

Sr. No.	Name of the Plan Schemes	When Sanctioned	Total No. of posts sanctioned (Category wise)	No. & Date when Sanctioned	No. of Posts Filled up	Date when Filled up
1	2	3	4	5	6	7

PROFORMA - III

Performance physical and Financial

Budget Head _____

(Rs. In lakhs)

Sr. No.	Name of tile Plan Scheme	2002-03				2003-04			
		Physical		Financial		Physical		Financial	
		Target	Achievement	Revised Plan Outlay	Actual Exp.	Target	Achievement	Revised Plan Outlay	Actual Exp.
1	2	3	4	5	6	7	8	9	10

2004-05				2005-06			
Physical		Financial		Physical		Financial	
Target	Achievement	Revised Plan Outlay	Actual Exp.	Target	Achievement	Revised Plan Outlay	Actual Exp.
11	12	13	14	15	16	17	18

2006-07			
Physical		Financial	
Target	Achievement	Revised Plan Outlay	Actual Exp.
19	20	21	22

No. 28/18/2011-1B&C

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Heads of Departments in Haryana,
Registrar, Punjab & Haryana High Court,
Commissioners of Ambala, Hisar, Gurgaon and Rohtak Divisions.

Dated, Chandigarh the, 1st April, 2011.

Subject : Incurring of Non Recurring/Recurring Expenditure — Clarification thereof.

Sir,

I am directed to address you on the subject noted above and to say that a doubt has been expressed in some quarters that 'Non Recurring' expenditure has not been shown separately in the Budget Estimates 2011-12 and in that situation how temporary establishment etc. expenditure would be sanctioned/incurred. In this context, it is intimated that after detailed examination, it had been decided by the Finance Department that there was no need to bifurcate the expenditure into 'Recurring' or 'Non Recurring' from the financial year 2011-12. It is, therefore, clarified that departments may incur 'Non Recurring' expenditure also irrespective of showing 'Recurring' or 'Non Recurring' expenditure within its sanctioned budget 2011-12.

2. The position as clarified above may kindly be brought to the notice of all concerned under your administrative control for information and strict compliance.

Yours faithfully,

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioners & Administrative Secretaries to Govt. of Haryana for information and necessary action.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Financial Commissioners &
Administrative Secretaries to Govt. of Haryana.

U.O. No. 28/18/2011-1B&C**Dated : 1.4.2011**

Endst. No. 28/18/2011-1B&C

Dated : 1.4.2011

A copy is forwarded to all the Superintendents of expenditure control branches of Finance Department, Haryana for information and necessary action.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

IMPORTANT**Subject : Submission of bills in treasury in relation to object code 01-Salary in respect of Guest Teachers.**

Will the Financial Commissioner & Principal Secretary to Government Haryana, Education Department kindly refer to Finance Department U.O. No. 28/62/2010-1B&C dated 12th October, 2010 on the subject noted above?

2. In continuation of above it is made clear that the payments for guest teachers/lecturers appointed on contract basis in the Higher Education Department will also continue to be drawn from the salary object head (Code: 01) instead of contractual services object head (Code: 69).

3. These instructions may be brought to the notice of all concerned for strict compliance.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

The Financial Commissioner & Principal Secretary
to Government, Haryana, Education Department.

U.O. No. 28/62/2010 – 1B&C

Dated: 19th November, 2010.

Endst. No. 28/62/2010-1B&C

Dated: 19th November, 2010.

A copy is forwarded to the following for information and necessary action at their end :-

1. The Accountant General (A&E/Audit), Haryana, Chandigarh.
2. Registrar (General), the High Court of Punjab & Haryana.
3. The Director, Treasuries & Accounts, Haryana.
4. Director/Commissioner, Higher Education, Haryana.
5. All the Divisional Commissioners/Deputy Commissioners in the State.
6. All the branches of F.D.
7. All the Treasury Officers./Assistant Treasury Officers in charge of Treasuries/ Sub Treasuries in Haryana. They are directed to ensure that payment is made to Guest Teachers from the Object Head as suggested above.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 28/62/2010-1B&C

Dated: 19th November, 2010.

A copy is forwarded for information & necessary action to the Legal Remembrancer & Secretary to Government Haryana.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

IMPORTANT**Subject : Submission of bills in treasury in relation to object code 01-Salary in respect of Guest Teachers.**

Will the Financial Commissioner & Principal Secretary to Government Haryana, Education Department kindly refer to Finance Department Letter No. 28/62/2010-1B&C dated 31st August 2010 on the subject noted above?

2. It has been reported that some difficulties are being faced in the payment of salary to the persons working as Guest Teachers in the Education Department from object head 01-Salary. As per Government Rules/instructions salary of only those Government employees who are working in the regular time scales sanctioned by the Government can be drawn from this Object Head. But in the case of Guest Teachers working in the Education Department, it is made clear that payment of salary will continue to be drawn under object head 01-Salary as before.

3. These instructions may be brought to the notice of all concerned for strict compliance.

Sd/-

Under Secretary Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

The Financial Commissioner & Principal Secretary
to Government, Haryana, Education Department.

U.O. No. 28/62/2010 – 1B&C

Dated : 12th October, 2010.

Endst. No. 28/62/2010-1B&C

Dated : 12th October, 2010.

A copy is forwarded to the following for information and necessary action at their end :-

1. The Accountant General (A&E/Audit), Haryana, Chandigarh.
2. Registrar (General), the High Court of Punjab & Haryana.
3. The Director, Treasuries & Accounts, Haryana.
4. All the Heads of Departments in Haryana.
5. All the Divisional Commissioners/Deputy Commissioners in the State.
6. All the branches of F.D.
7. All the TO/ATO in charge of Treasuries/Sub Treasuries in Haryana. They are directed to ensure that payment is made to Guest Teachers from the Object Head as suggested above.

Sd/-

Under Secretary Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 28/62/2010-1B&C

Dated : 12th October, 2010.

A copy is forwarded for information & necessary action to the Legal Remembrancer & Secretary to Government Haryana.

Under Secretary Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

IMPORTANT**Subject : Submission of bills in treasury in relation to object code 01, 02, 33 and 69.**

Will all the Financial Commissioners & Principal Secretaries/Administrative Secretaries to Government Haryana kindly refer to the subject noted above

2. It has been observed that the payments of the persons working on contract basis, daily wages and even those providing professional services is being drawn by many departments from the salary object head (code: 01) which is against the rules/instructions. As per Government Rules/instructions salary of only those Government employees who are working in the regular time scales sanctioned by the Government can be drawn from salary Head (object code: 01) and the payment to contractual employees is to be made from the contractual services object head (code: 69) payments to professional person i.e. I.T. professionals e.g. Date Entry Operator, Programmer etc. taken on contract basis is to be drawn from the object head of professional and special services (object code: 33). Further, the payment to daily wagers/part times is to be made from wages object head (code: 02). These instructions need to be complied with strictly. In future Treasury Officer will not allow the payments under wrong object heads. However, if re-appropriation from one object head to another is required by any department the cases be referred to F.D. through their Administrative Departments and in F.D. such cases will be dealt with on priority.

3. These instructions may be brought to the notice of all concerned for strict compliance.

Sd/-

Under Secretary Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioners & Principal Secretaries/
Administrative Secretaries to Government, Haryana.

U.O. No. 28/62/2010-1B&C

Dated : 31st August, 2010

Endst. No. 28/62/2010-1B&C

Dated : 31st August, 2010

A copy is forwarded to the following for information and necessary action at their end :-

The Accountant General (A&E/Audit), Haryana, Chandigarh.

Registrar (General), the High Court of Punjab & Haryana.

The Director, Treasuries & Accounts, Haryana.

All the Heads of Departments in Haryana.

All the Divisional Commissioners/

Deputy Commissioners in the State.

All the branches of F.D.

All the Treasury Officers/Assistant Treasury Officers in charge of Treasuries/
Sub Treasuries in Haryana. They are directed to ensure that no payment is
made from wrong object Head.

Sd/-

Under Secretary Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

IMPORTANT**No. 28/22/2010-1B&C**

From

Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Heads of Departments in Haryana.

Dated, Chandigarh, the 29th July, 2010.**Subject : Opening of new object Heads - Grant for creation of Capital assets etc.**

Sir,

I am directed to address you on the subject noted above and to say that Comptroller General of India/Accountant General (A&E), Haryana office has desired that Grants-in-aid sanctions issued by the state Govt. should be indicated separately by opening new object heads i.e. Grant of creation of capital assets and grant-in-aid for general purposes as per pattern followed by govt. of India, Ministry of Finance in the department of expenditure.

2. The matter has been considered by the Finance Department and with the consultation of Accountant General (A&E), Haryana, it has been decided that existing object head 'Grant-in-aid' be renamed as "Grant-in aid-General" to indicate the component of grant which would go for purposes other than creation of capital assets and components of grant which ultimately result in asset Creation/ capital formation are distinctly shown under object head "Grant for creation of Capital assets". The list of SOEs/object heads has been amended accordingly (Copy enclosed). It is also made clear that in the list of SOEs, at Sr. No. 9 'Grant-in-aid' has been renamed as "Grant-in-aid-General" and new object head "Grant for creation of capital assets" has been inserted in the list at Sr. No. 43 in place of 'Cost of Ration'.

3. You are, therefore, requested that budget proposals with regard to Grant-in-aid be suitably bifurcated between the two object heads indicating the amount allocated/ proposed for creation of capital assets and the amount allocation/proposed for purposes other than creation of capital assets and the proposals of Budget Estimates 2011-12 may be sent to Finance Department accordingly.

Yours faithfully,

Sd/-

Under Secretary Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy is forwarded to all Financial Commissioners & Principal Secretaries/ Administrative Secretaries to Govt., Haryana for information & necessary action.

To

All the Financial Commissioners & Principal Secretaries/
Administrative Secretaries to Govt., Haryana.

U.O. No. 28/22/2010-1B&C

Dated: 29th July, 2010.

IMMEDIATE
DATE BOUND

Subject : Weeding out the continuing redundant object head of accounts in the Budget.

Will all the Financial Commissioners & Principal Secretaries/Administrative Secretaries to Govt. Haryana kindly refer to Finance Department U.O. No. 28/5/2009-1B&C, dated 16.1.2009 on the subject noted above?

2. It is intimated that Finance Department intends to weed out the continuing redundant object head of accounts. A comprehensive list of all such heads upto the object head is appended herewith for ready reference. They are, therefore, requested that comments on the object heads pertaining to their departments may be offered within 15 days failing which it will be presumed that they have nothing to say in this regard and Finance Department would be at liberty to take further necessary action in the matter.

Sd/-
Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioners and Principal Secretaries/
Administrative Secretaries to Govt., Haryana.

U. O. No. 28/5/2009-1B&C

Dated 4th June, 2009.

BUDGET - 2009-10
DATE BOUND COMPLIANCES REQUIRED

[IN THE ABSENCE OF REQUIREMENT SPECIFIED TO BE OTHERWISE, RESPONSE MUST BE DELIVERED TO THE FINANCE DEPARTMENT IN THE B & C BRANCH; 7th FLOOR, MAIN CIVIL SECRETARIAT]

Subject : Weeding out the continuing redundant 'object heads of account' in the Budget.

Will all the Financial Commissioners & Principal Secretaries/Administrative Secretaries to Government of Haryana kindly refer to the subjected cited above?

2. While scrutinising the 'actuals' of the expenditures against the provision in the Budget 2007-08 in the process of preparing and finalising Budget proposals 2009-10, it has been noticed that across the heads of account, there are over a thousand entries each on the Plan and Non Plan side where as against the provision in Budget ranging up to Rs. 1,00,000/-, the actual expenditure incurred happens to be less than Rs. 5,000/-. In overwhelming majority of such heads of account, the actual expenditure was 'nil'. A comprehensive list of all such heads up to the 'object head' is appended to this U.O. to serve as a ready reference. It seems obvious that over a period of time extending up to decades in past certain object heads were created to meet specific purposes and even after the said purpose was either met or their justification extinguished or their purposes were subsumed elsewhere, they are being carried forward even now simply for the sake of keeping them alive by proposing and making notional provision therein.

3. It needs to be appreciated that apart from locking the resources, that can be gainfully utilised elsewhere, unnecessarily to drag these object heads indefinitely, the presence of such object heads makes the Budget documents voluminous and cumbersome while making the exercise of reparation of Budget proposals a tedious one. This is an unwarranted and unnecessary burden to carry on indefinitely. Now, the process to create new object heads is not so complicated either.

4. It is being proposed to weed out all these redundant object heads once and for all by diminishing the allocation pertaining to all these object heads to 'nil' in the Budget Estimates for 09-10 and extinguishing them altogether for all subsequent Budgetary exercises. They would cease to figure in all the subsequent Budgetary proposals including the supplementary proposals and Budget Estimate 10-11.

5. It has, however, been decided that before giving effect to the proposed action as explained above, the Administrative Departments must be afforded an opportunity to reassess the justification of the continuance of these object heads in the background of whatever has been stated earlier with an open mind and propose with justification the causes for continuance of such of these object heads that, in their opinion, must continue despite the expenditure booked under them over the past few years at the level of 'nil' or notional (below Rs. 5,000/-). Such proposal may be sent urgently for the consideration of the Finance Department by hand in such a way so as to **reach by hand the Special Secretary (Budget) or Under Secretary (Budget) or In Charge (FD Computer Cell) on 7th Floor of the Haryana Civil Secretariat latest by 5.00 pm on 19th January, 2009.** It may kindly be noted that there is no need to extend concurrence for closing these object heads and such of all the object heads where the F.D. finds insufficient justification for perpetual continuance shall be closed following the procedure enumerated above.

6. In this background, the Financial Commissioner & Principal Secretaries/

Administrative Secretaries to Government of Haryana are requested to immediately undertake following exercise/take following measures :-

- (i) Cause the lists appended to this U.O. to be scrutinised carefully to find out which of the object heads listed therein pertains to the activities under their respective administrative control;
- (ii) A onetime exercise must immediately be caused to be conducted urgently to assess the relevance of the continuance of the object heads so identified. Looking at the paucity of time, the non-working days (Saturday and Sunday) may be utilised for this exercise;
- (iii) If necessary, cause a comprehensive list with adequate justification with reference of such of object heads which, in their opinion, has a cause to continue. While sending such justification, 'nil' or 'nominal' actual expenditure in FY 07-08 must invariably be explained; and
- (iv) Ensure that the justification so required must reach the destination hand as stated above well within the dead line. It would be advisable to send the person well versed with the issue along with the list so that any query that the F.D. may have can be responded to there and then.

8. Looking at the date bound compliances in order to prepare and finalise the Budget proposal, it must always be borne in mind that no 'delayed response' would be entertained and it would be presumed that there remained nothing with the A.D. to say against the proposed action in this reference.

9. These may be brought to the notice of all concerned for strict compliance.

Sd/-
Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioners & Principal Secretaries/
Administrative Secretaries to Government of Haryana.

U.O. No. 28/5/2009-1B&C

Dated, Chandigarh, the 16th January, 2009.

No. 28/48/99-5B&C

From

Financial Commissioner and Secretary to Govt.,
Haryana, Finance Department.

To

All Heads of Departments in Haryana.

Dated : 17th January, 2001**Subject : Opening of new Sub Heads and Detailed Head of Account.**

Sir,

In continuation of F.D. Endst No. 28/48/99-5B&C dated 26.04.2000 and 2/4/2000-1B&C dated 17.08.2000 on the above subject, I am directed to say that it is mandatory to seek the advice of the Accountant General (A&E), Haryana in the matter of opening of Sub Heads and below in the budget. It has, however, been pointed out by the Comptroller and Auditor General of India that this requirement has not been observed in some cases. This not only goes against constitutional requirements, but also creates accounting problems.

It is, therefore, re-iterated that whenever a need arises in future to open a new Sub-Head (New Scheme) under concerned Major/Minor Heads, a proposal in the enclosed proforma be sent to the Accountant General (A&E), Haryana through the Finance Department well in advance of sending the final budget proposals to the Finance Department. It may be noted that no new Sub-Head (New Scheme-both Plan and Non-Plan) will be included in the budget proposals unless it is approved by Accountant General (A&E), Haryana.

These instructions may be brought to the notice of all concerned for strict compliance.

Yours faithfully,

Sd/-

(P.K. Das)

Joint Secretary Finance

for Financial Commissioner and Secretary to Govt.,
Haryana, Finance Department.

No. 28/48/99-5B&C

Dated 17.01.2001

A copy is forwarded to the Accountant General (A&E) Haryana, for information.

Sd/-

(P.K. Das)

Joint Secretary Finance

for Financial Commissioner and Secretary to Govt.,
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioners and Administrative

Secretaries to Government, Haryana for information and necessary action.

Sd/-
(P.K. Das)
Joint Secretary Finance
for Financial Commissioner and Secretary to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioners & Administrative
Secretaries to Government, Haryana.

U.O. No. 28/48/99-5B&C

Dated 17.01.2001

A copy is forwarded to all the Branch Officer/Supdts. in FD for information and necessary action.

They are requested to obtain the approval of Accountant General (A&E) Haryana in all such cases where a new sub head (scheme) is to be included in the Haryana Government budget as per procedure laid down above.

Sd/-
(P.K. Das)
Joint Secretary Finance
for Financial Commissioner and Secretary to Govt.,
Haryana, Finance Department.

To

All the Branch Officers/Supdts. of
Finance Department.

U.O. No. 28/48/99-5B&C

Dated 17.01.2001

Contd...
Encl.

**ILLUSTRATIVE SHAPE OF PROPOSAL FOR OPENING SUB-HEAD/
DETAILED HEAD/OBJECT HEAD OF ACCOUNTS.**

1. Brief background note giving the details of the Scheme, activity etc.
2. Proposed sub-head/detailed head/object head with 'details of the functional head and minor head.

Major Head	(Function) illustration 2210 Medical & Public Health	(Code)	(Name)
Sub-Major Head	(Sub Major function) 06 Public Health	(Code)	(Name)
Minor Head * as per List of Major and Minor Heads	(programme) 101 Prevention & Control of Diseases	(Code)	(Name)
Sub-Head	(Scheme like) Code National Anti-Malaria Programme (NAMP) Code. Trachoma & Blindness Control (TBC) Programme Code National AIDS Control (NAC) Programme	(Code)	(Name) (Proposed)
Detailed Head	(Sub Scheme like Code Directorate of NAMP Code TBC Cell Code NAC Organisation)	(Code)	(Name) (Proposed)
Object Head	(Standard object of expenditure like Code Salaries Code Wages, Code Grants-in-Aid etc.)	(Code)	(Name) (Proposed)

3. Details of other Heads such as Group Head, Sub Object Head, if any, in operation at present.
4. Name of the existing sub-head/detailed head etc. below which the new sub-head/detailed head etc. is proposed to be opened.
5. Whether any foot note is proposed to be inserted in respect of the new accounting heads. If so, the details therefore.
6. Accounting arrangements/procedure, if any, proposed for the new sub-head/detailed head, etc.
7. Comments/views of the Finance Department.

**PROPOSAL FOR OPENING SUB-HEAD/DETAILED HEAD/
OBJECT HEAD OF ACCOUNTS**

1. Brief background note giving the details of the Scheme, activity etc.
2. Proposed sub-head/detailed head/object head with details of the functional head and minor head.

Major Head*	(Function)	0000(Code)	(Name)
Sub-Major Head*	(Sub Major function)	00(Code)	(Name)
Minor Head* * as per list of Major and Minor Heads	(Programme)	000(Code)	(Name)
Sub-Head	(Scheme)	(Code)	(Name) (Proposed)
Detailed Head	(Sub Scheme)	(Code)	(Name) (Proposed)
Object Head	(Standard object of expenditure)	(Code)	(Name) (Proposed)

3. Details of other Heads such as Group Head, Sub Object Head, if any, in operation at present.
4. Name of the existing sub-head/detailed head etc. below which the new sub-head/detailed head etc. is proposed to be opened.
5. Whether any foot note is proposed to be inserted in respect of the new accounting heads. If so, the details therefore.
6. Accounting arrangements/procedure, if any, proposed for the new sub-head/detailed head, etc.
7. Comments/views of the Finance Department.

***These instructions have been Reiterated vide
No. 28/48/99-5B&C, Dated 17.1.2001.***

IMMEDIATE
IMPORTANT

Subject : Opening of new Sub Heads in the Budget.

Will all the officers/Superintendents of the expenditure control branches of Finance Department kindly refer to the subject noted above?

2. As they know new classification of accounting heads, as adopted by the Haryana Government from 1986, consists of five tier classification in Haryana viz (i) Major Head, (ii) Sub Major Head, (iii) Minor Head, (iv) Sub Head, (v) Object Head.

3. The Major Heads, Sub Major Heads and the Minor Heads have been prescribed by the Comptroller & Auditor General of India and are not subject to any addition and alteration at the State Government level. Powers for opening a new sub head (scheme) at the state level has been delegated to the Accountant General, Haryana and no new sub head can be adopted without the concurrence of the Accountant General, Haryana.

4. For sometime past it has been observed that certain departments/budget control branches of the Finance Department have included so many new sub heads in the budget without Accountant General's consent, which is against the prescribed norms. It is, therefore, reiterated that as and when there is a need for opening/modification of any sub head, prior concurrence of the Accountant General (A&E) Haryana must be obtained.

5. These instructions may kindly be strictly adhered.

Sd/-
Under Secretary Finance (B),
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

To

All the officers & Superintends of Exp Control Br. of FD.

U.O. No. 28/48/99-5B&C

Dated 26th April, 2000

Contd...
Encl.

**PROPOSAL FOR OPENING SUB-HEAD/DETAILED HEAD/
OBJECT HEAD OF ACCOUNTS**

1. Brief background note giving the details of the Scheme activity etc.
2. Proposed sub-head/detailed head/object head with details of the functional head and minor head.

Major Head *	(Function)	0000(Code)	(Name)
Sub-Major Head *	(Sub Major function)	00(Code)	(Name)
Minor Head * *as per List of Major and Minor Heads	(Programme)	000(Code)	(Name)
Sub-Head	(Scheme)	(Code)	(Name) (Proposed)
Detailed Head	(Sub Scheme)	(Code)	(Name) (Proposed)
Object Head	(Standard object of expenditure)	(Code)	(Name) (Proposed)

3. Details of other Heads such as Group Head, Sub Object Head, if any, in operation at sub-head/detailed head etc. is proposed to be opened.
4. Name of the existing sub-head/Detailed Head etc. below which the new sub-head/detailed head etc is proposed to be opened.
5. Whether any foot note is proposed to be inserted in respect of the new accounting heads, If so, the details therefore.
6. Accounting arrangements/procedure, if any, proposed for the new sub-head/detailed head, etc.
7. Comments/views of the Finance Department.

No. 27/1/86-1B&C(BR)

From

The Commissioner & Secretary to Government,
Haryana, Finance Department.

To

All Heads of Departments in Haryana,
The Registrar, Punjab & Haryana High Court,
The Commissioners, Ambala and Hisar Divisions, &
All Deputy Commissioners and
District and Sessions Judges in Haryana.

Dated, Chandigarh, the 23rd January, 1987**Subject : Reforms in the Structure of Budget and Accounts – steps for improving the speed & accuracy of compilation of accounts.**

I am directed to address you on the subject noted above and to say that in view of considerable changes to be introduced in the structure of budget and accounts classification from the accounting year 1987-88, it is necessary to take adequate steps to ensure that the officials in the departments entrusted with the task of preparation of bills etc. indicate the correct classification on the bills and other accounts documents. The classification indicated on the vouchers and other documents received in the accounts offices forms the basis for the completion of accounts by the Accountant General and any initial misclassification affects both the accuracy and the speed to the compilation of accounts. The instructions recently issued in this behalf provided that the offices should be supplied with the rubber stamps containing the detailed classification of the transactions with which they are concerned. Therefore, with a view to ensuring utmost accuracy in the initial classification of vouchers, it is requested that rubbers stamps containing detailed classification under the new major/minor heads of accounts should be got made locally and supplied to the officials concerned by the 10 March 1987 all the Drawing and Disbursing Officers are empowered to incur expenditure on this account vide serial No. 22 of the table below rule 19.6 if the Punjab Financial Rules, Vol. I.

2. The extant rules also provided that the departmental officers should reconcile the figures of expenditure as reflected in their departmental books with the accounts compiled by the accounts offices concurrently, i.e immediately after the close of the month. It may be ensured that the work of reconciliation is not allowed to go into arrears so that the departmental figures of expenditure duly reconciled with the accounts office figures form an accurate basis for monitoring and evaluation of programmes and schemes.

3. In view of the new major/minor heads of accounts, it is imperative that the drawing and disbursing officers are declared afresh, in respect of each office/scheme/organization. Thereafter a complete list of all drawing and disbursing officers in your department may be drawn up and consolidated proposal sent to Finance Department through the concerned Administrative Department immediately, but in no case later than the 20th February, 1987.

4. Some of the forms at present being used in your department may require changes as a result of the new classification. You are therefore, requested to ensure that the forms are revised in consultation with the concerned section of the office of the Accountant General, Haryana and got printed and supplied to the subordinate offices by the middle of March, 1987. In cases where approval of Finance Department is required, proposals may be sent latest by the 20th February, 1987.

The receipt of this letter may kindly be acknowledged.

Yours faithfully,

Sd/-
Deputy Secretary Finance (Budget)
for Commissioner & Secretary to Government,
Haryana, Finance Department.

No. 27/1/86-1B&C(BR)

Dated, Chandigarh, the 23rd Jan, 1987

A copy is forwarded to the Accountant General, Haryana for information.

Sd/-
Deputy Secretary Finance (Budget)
for Commissioner & Secretary to Government,
Haryana, Finance Department.

Endst. No. 27/1/86-1B&R(BR)

Dated, Chandigarh, the 23rd Jan, 1987

A copy is forwarded to Director Treasury & Accounts, Haryana for information & necessary action.

Sd/-
Deputy Secretary Finance (Budget)
for Commissioner & Secretary to Government,
Haryana, Finance Department.

A copy with a copy of the enclosure is forwarded to :-

All Financial Commissioners, Haryana.
All Administrative Secretaries to Govt. Haryana.

2. They are requested to ensure that the Heads of Departments under their control should take timely steps in this direction.

Sd/-
Deputy Secretary Finance (Budget)
for Commissioner & Secretary to Government,
Haryana, Finance Department.

To

All Financial Commissioners, Haryana.
All Administrative Secretaries to Govt. Haryana.

U.O No. 27/1/86-1B&C(BR)

Dated, Chandigarh, the 23rd Jan 1987

No. 27/1/86-1B&C

From

The Commissioner and Secretary to Government,
Haryana, Finance Department.

To

All Heads of Departments in Haryana,
Commissioners Ambala and Hisar Divisions and
All the Deputy Commissioners in the State,
Registrar, Punjab and Haryana, High Court, Chandigarh.

Dated, Chandigarh, the 8th September, 1986

Subject : Revision of Structure of classification of transaction Govt. Accounts from 1st April, 1987.

Sir,

I am directed to invite your attention to the circular letter No. 27/1/86-1B&C dated 1.9.1986 on subject noted above and to forward herewith a copy of the note received from Government of India indicating the Principles followed in codification in the revised classification. While preparing the budget estimates for the year 1987-88, the coding pattern indicated therein may be kept in mind.

Yours faithfully,

Sd/-
Deputy Secretary Finance (B)
for Commissioner & Secretary to Government,
Haryana, Finance Department.

No. 27/1/86-1B&C

Dated, Chandigarh, the 8th September, 1986

A copy is forwarded to the Accountant General, (Audit) and (Accounts & Entitlement) Haryana, for information and necessary action.

Sd/-
Deputy Secretary Finance (B)
for Commissioner & Secretary to Government,
Haryana, Finance Department.

A copy with a copy of the enclosure is forwarded to :-

- (i) All Financial Commissioners, Haryana.
- (ii) All Administrative Secretaries to Government, Haryana, for information and necessary action.

Sd/-
Deputy Secretary Finance (B)
for Commissioner & Secretary to Government,
Haryana, Finance Department.

To

- (i) All Financial Commissioners, Haryana,
- (ii) All the Administrative Secretaries to Govt., Haryana.

U.O. No. 27/1/86-1B&C

Dated, Chandigarh, the 8th September, 1986

A copy with a copy of the enclosure is forwarded to all Branch Officers/ Superintendents in Finance Department Branches for information and necessary action.

2. They are requested to ensure the principles as suggested by Government of India in their note are followed while recasting the B.M. Forms and the preparation of Budget estimates for the year 1987-88.

Sd/-

Deputy Secretary Finance (B)
for Commissioner & Secretary to Government,
Haryana, Finance Department.

To

All Branch Officers/Superintendents in
Finance Department.

U.O. No. 27/1/86-1B&C

Dated, Chandigarh, the 8th September, 1986.

Contd...

Encls.

Note on the revised structure of classification to be introduced from 1.4.1987.

1. The major changes made in the revised structure of accounts proposed to be introduced from 1.4.1987 are already indicated in Annexure-C to the D.O. letter No. F.1(20)-B(AC)/86 dated July 8, 1986 from Secretary (Expenditure) to the Chief Secretaries of various State Governments.

2. Coding pattern

Major Head

A four digit code has been allotted to the Major Head, the first digit indicating whether the Major Head is a Receipt Head of Revenue Expenditure Head or Capital Expenditure Head or Loan Head. Adding 2 to the first digit of the Receipt Head will give the number allotted to the corresponding Revenue Expenditure Head, adding another 2 – the Capital Expenditure head and another 2 - the Loan Head of Account, for example,

0401 Represents the Receipt Head for Crop Husbandry.
 2401 The Revenue Expenditure Head for Crop Husbandry.
 4401 Capital outlay on Crop Husbandry
 6401 Loans for Crop Husbandry

If the first digit is “0” or “1” the Head of Account will represent Revenue Receipt, “2” or “3” will represent Revenue Expenditure, “4” or “5” Capital Expenditure and “6” or “7” Loan Head.

In a few cases, however, where Receipt/Expenditure is not heavy certain Major Heads have been combined under a single number the Major Head themselves forming Sub-Major Heads under that number.

Sub-Major Head

A two digit code has been allotted, the code starting from “01” under each Major head. Where no Sub-Major Head exists it is allotted a code of “00”. Nomenclature “General” has been allotted code “80” so that even after further Sub-Major Heads are introduced the code for “General” will continue to remain the last one.

Minor Heads

These have been allotted a three digit code starting from “001” under each Sub-Major Head/Major Head (where there is no Sub-Major Head). Codes from “001 to 100” and a few codes from “750” to “900” have been reserved for certain standard Minor Heads. For example, Code “001” always represents Direction and Administration. Non-Standard Minor Head have been allotted codes from “101” in Revenue Expenditure series and “201” in the Capital and loan series. Where the description under Capital Loan is the same as in the Revenue Expenditure Section the code number for the Minor Head is the same as the one allotted in the revenue Expenditure Section. Code numbers from “900” are always reserved for Deduct Receipt or Deduct Expenditure Heads.

The Code for Other Expenditure is “800” while the codes for other Grants/other Schemes etc. where the Minor Head “Other Expenditure” also exists is kept as “600”.

This has been done to ensure that the order in which the Minor Heads are codified is not disturbed when new Minor Heads are introduced.

It is requested that where the State Govt. etc. feel that certain additional items should be standardised and allotted standard codes, they may kindly send their suggestions to the Computer Cell in the Budget Division of Ministry of Finance for examination. Where they find disparities in the principles explained above in respect of the codes indicated against any item they may also write to the Computer Cell for examination and rectification.

Sub-Head and Below

As the centre, the Sub-Head represents schemes, the detailed head sub-schemes and the Object Head, the object (e.g. pay, DA, HRA, rewards, gratuity, etc) on which the expenditure is incurred. Each of these levels has been allotted a two digit code. A list of standard codes allotted to object Heads will separately be circulated by the Controller General of Accounts. Where it is not forcible to break up the object of expenditure into such details the codes provided for aggregates of certain items may be used instead, for computer processing of Budget/Accounts. For example, where it is not possible to indicate Pay, DA, HRA, CCA etc. separately, the code for Salaries may be used for representing the aggregate of these items.

3. Availability of data on floppies.

The Budget Division has with it the data relating to the Directory of Accounts Heads in 5-1/4 floppies which can be read though IBMPC compatible computers. The data is stored in two forms:

- (i) in the form of Worksheet (Lotus 1, 2, 3) and
- (ii) in the form of word-processing document (WORD Star). The former can be used in data processing while the latter can be used as input for printing further copies of the Directory where necessary. Those who require copies of these floppies may arrange to send blank floppies through their Resident Representatives at Delhi to Dr. K. Subramanian, Principal Systems Analyst, National Informatics Centre, Room No. 35-AB, Secretariat, North Block, New Delhi, so that copies can be made and given to them.

Codification of heads of Account.

A four digit Arabic numerical code has been assigned to the Major Heads in this list, followed by a 2-digits code for the relevant sub-major heads, and further followed by a 3-digit code for the minor heads. The codification pattern for the major heads has been designed in such a way that the last three digits out of the 4 digits represent the same function in the four sections viz Receipt Heads (Revenue Section), Expenditure Heads (Revenue Section), Expenditure Heads (Capital Section) and "Loans and Advances" except in a few cases where more than one function has been grouped together (as sub major heads) under a single Major head. This is illustrated by the following examples.

Function	Major Head Receipt Heads (Revenue A/c)	Code in the Expr. Heads Revenue A/c	Section Expr. Heads Capital A/c	For Loans & Advances
1. Medical & Public Health.	0210	2210	4210	6210
2. Shipping.	1052	3052	5052	7052

It may also be observed, that in the coding pattern, the 1st digit in the major heads under "Receipt Heads (Revenue Account) is either 0 or 1, and the first digit for corresponding

major heads for the same function in the Sections Expenditure Heads (Revenue Account), “Expenditure Heads (Capital Account), and “Loans and Advances” are derived by adding the number 2 to the first digit in the major Heads in the Receipt Head (Revenue Section).

The Sub-major heads have a two digit code 01, 02, etc., while the minor heads have a three digit code 001, 002... etc. The coding pattern for minor heads has been designed in such a way that in respect of certain minor heads having a common nomenclature under various major/sub-major heads, as far as possible, the same standard three digit code is adopted, a few illustrative cases are given below. While opening any new minor head, these principles should be kept in view. In order that the Directory of Account heads maintained in the Budget Division and C.G.A’s organization in the Ministry of Finance Govt. of India, may not get disturbed the computer cells of these two organizations should be consulted before any new code is allotted or an existing code (at whatever level) is altered.

Standard 3 digit code	Common nomenclature
001	Direction & Administration
003	Training.
004	Research.
005	Investigation.
010	Minimum needs Programme.
050	Land.
051	Construction.
052	Machinery & Equipment.
150	Assistance to I.C.A.R.
190	Assistance to Public Sector and Other Undertakings.
798	International Cooperation.
799	Suspense.
800	Other Receipt, Other Deposits, Other Loans, Other Grants, Other Expenditure etc.

TOP-PRIORITY**HARYANA GOVERNMENT
FINANCE DEPARTMENT****Endst. No. 27/1/86-1B&C****Dated : 1st September, 1986**

Copy with a copy of Govt. of India D.O. Letter No. F. 1(20)-B (AC)/86 dated the 8th July, 1986, received from R. Ganapati, Secretary, Govt. of India Ministry of Finance, Department of Expenditure, New Delhi with its enclosure is forwarded to :-

- (i) All Heads of Departments in Haryana State.
- (ii) Commissioners Ambala & Hisar Divisions & all the Deputy Commissioners in the Haryana State.
- (iii) Registrar, Punjab & Haryana. High Court, Chandigarh for information and necessary action.

(2) They are requested to send their departmental estimates i.e. Revised Estimates 1986-87 and Budget Estimates 1987-88 in accordance with revised structure of classification of transactions as recommended by Government of India in their communication referred to above.

(3) The Accountant General would have to recast the accounts for the year 1985-86 under the revised heads of accounts and would supply the figures of actuals under the revised heads of accounts to Finance Department for incorporation in the Budget Estimates 1987-88. In the process of framing these accounts according to revised classification the Accountant General might require some details which may not be available from its record. They are required to render every assistance to Accountant General Haryana whenever called upon to do so.

Sd/-

Deputy Secretary Finance (B)
for Commissioner & Secretary to Government,
Haryana, Finance Department.

Endst. No. 27/1/86-1B&C**Dated 1st September, 1986.**

Copy with a copy of its enclosure is forward to Accountant General Haryana for information and necessary action.

2. He is requested to send figures of actuals for the year 1985-86 both in the present classification of accounts as well as in the revised classification to the Finance Department for their incorporation in the Budget Estimates 1987-88.

Sd/-

Deputy Secretary Finance (B)
for Commissioner & Secretary to Government,
Haryana, Finance Department.

Endst. No. 27/1/86-1B&C**Dated 1st September, 1986.**

Copy with a copy of its enclosure is forwarded to Director Treasury & Accounts Haryana for information & necessary action.

Sd/-
Deputy Secretary Finance (B)
for Commissioner & Secretary to Government,
Haryana, Finance Department.

A copy with a copy of the enclosure is forwarded to :-

- (i) All Financial Commissioners, Haryana.
- (ii) All Administrative Secretaries to Govt., Haryana.

2. They are requested to ensure that the Heads of Departments under their control should take timely steps towards the introduction of the revised classification of Budget and Accounts with effect from the next financial year.

Sd/-
Deputy Secretary Finance (B)
for Commissioner & Secretary to Government,
Haryana, Finance Department.

To

- (i) All Financial Commissioners, Haryana.
- (ii) All Administrative Secretaries to Govt., Haryana.

U.O. No. 27/1/86-1B&C

Dated 1st September, 1986.

Copy with a copy its enclosure is forwarded to all Branch Officers/Superintendents/ Dy. Superintendent in Finance Department for information and necessary action.

Sd/-
Deputy Secretary Finance (B)
for Commissioner & Secretary to Government,
Haryana, Finance Department.

To

All the Branch Officers/Superintendents &
Dy. Superintendents in the Finance Department.

U.O. No. 27/1/86-1B&C

Dated 1st September, 1986.

Contd...
Encl.

D.O. No. F(20)-B(AC)/86

सचिव
भारत सरकार
वित्त मंत्रालय
व्यय विभाग

SECRETARY
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF
EXPENDITURE

New Delhi, the 8th July,
1986

Dear Shri Caprihan,

Subject : Revision of the structure of classification of transactions in Government Accounts from 1st April, 1987.

As you are aware, the present structure of classification of transactions in Government Accounts on a function-cum-programme/activity basis, is in vogue since 1st April, 1974 and is based on the recommendations in the Second Report of the Committee (headed by Shri A. K. Mukherjee) on Reforms in the Structure of Budget and Accounts. This functional classification was evolved with the twin objectives of reflecting Government transactions in terms of functions, programmes and schemes and securing correspondence between accounting classification and Plan heads of development.

2. While the functional approach has come to stay, divergences between the Plan classification and the accounting classification have increased over the years mainly because of the shifts in social priorities and technological advancement which have since taken place. Mukherjee Committee itself recommended periodic review of classification to take care of the requirements emerging from time to time. A Committee was constituted by Government to review the existing accounting classification and after discussions with various Ministries/ Departments of the Government of India, State Governments as well as various divisions of Planning Commission, the Committee has recommended certain changes in the structure of accounting classification. These recommendations have been examined by Government in consultation with the Controller general of Accounts, Comptroller & Auditor-general of India and the Planning Commission and it has been decided in terms of Article 150 of the Constitution of India to give effect to the new accounting classification of accounts from 1st April, 1987.

3. The revised structure of Accounts including Sectors, Sub-sectors with a list of Major Heads is enclosed (Annexure-A). A concordance table indicating existing Sectors etc. and the proposed ones is also enclosed (Annexure-B). A complete list of Major, Sub-Major and Minor Heads will also be circulated to all State and Union Territory Governments shortly. While introducing these changes an attempt has been made to codify all the Heads of Accounts upto the level of Minor Heads so that a uniform pattern of codification may be achieved at the Centre and in all the States (upto the level of programmes i.e. minor heads) when individual Governments develop a computer-based Financial Information System using Accounts figures.

4. While the broad structure of accounts namely Sectors, Sub-Sectors, Major Heads, (and also Sub-Major Heads, Minor Heads, etc.), continue to remain as before, certain new Sub-Sectors have been introduced and a few Major Heads have been raised to the level of Sub-Sectors and Minor Heads to the level of Major Heads because of their importance. Plan

Programmes existing as well as proposed have been introduced at the Minor Heads level wherever possible so that expenditure on Plan Programmes can be had from the printed Finance Accounts directly without the need to refer to the detailed accounts maintained in the AG's Office or original vouchers. The code numbers allotted to Major Heads have now been changed from 3 digits to 4 digits to provide room for accommodating new programmes as and when they are evolved.

5. I shall be grateful if you arrange to take advance action to facilitate smooth change over to the new classification from 1st April, 1987. On the last occasion in 1974-75 when similar changes were made certain State Governments did not issue in time necessary instructions to the Treasury Officers with the result that for some time there was avoidable confusion which also inconvenienced the general public in the field of tax payments. It is essential that all officials of State Government especially those in Treasury, Finance and Accounts departments become familiar with the revised Accounts Heads. As the general public may not be conversant with the new heads, Treasury Officers may be specifically directed to accept the challans even if challans bear the old heads and carry out the necessary corrections in challans in their offices before scrolling.

6. Annexure-C to this letter contains broad details of changes that have been proposed in the new structure of Accounts.

7. Please acknowledge receipt and keep me informed of the action taken. We shall be convening a meeting of Chief Secretaries and Finance Secretaries sometime in August-September to take stock of the progress.

With regards,

Yours sincerely,

Sd/-
(R. Ganapati)

To

Shri P. P. Caprihan,
Chief Secretary to the Govt. of Haryana,
Chandigarh.

ANNEXURE - A
List of Major Heads (Revised Structure)
Part - I

CONSOLIDATED FUND
Receipt Heads (Revenue Account)

Account Code	Description
	A. Tax Revenue.
	<i>(a) Taxes on Income and Expenditure</i>
0020	Corporation Tax
0021	Taxes on income Other than Corporation Tax
0022	Taxes on Agricultural Income
0023	Interest Tax
0028	Other Taxes on Income and Expenditure
	<i>(b) Taxes on Property and Capital Transactions</i>
0029	Land Revenue
0030	Stamps and Registration
0031	Estate Duty
0032	Taxes on Wealth
0033	Gift Tax
0035	Taxes on Immovable Property other than Agricultural Land
	<i>(c) Taxes on Commodities and Services</i>
0037	Customs
0038	Union Excise Duties
0039	State Excise
0040	Sales Tax
0041	Taxes on Vehicles
0042	Taxes on Goods and Passengers
0043	Taxes and Duties on Electricity
0045	Other Taxes and Duties on Commodities and Services
	B. Non-Tax Revenue
	<i>(a) Fiscal Services</i>
0046	Currency, Coinage and Mint
0047	Other Fiscal Services
	<i>(b) Interest Receipts</i>
0049	Interest Receipts
0050	Dividends & Profits
	<i>(c) Other Non-Tax Revenue</i>
	<i>(i) General Services</i>

Account Code	Description
0051	Public Service Commission
0055	Police
0056	Jails
0057	Supplies and Disposals
0058	Stationery and Printing
0059	Public Works
0070	Other Administrative Services
0071	Contributions and Recoveries towards Pension and other Retirement Benefits
0075	Miscellaneous General Services
0076	Defence Services-Army
0077	Defence Services-Navy
0078	Defence Services-Air Force
	<i>(ii) Social Services</i>
0202	Education, Sports, Art and Culture
0210	Medical and Public Health
0211	Family Welfare
0215	Water Supply and Sanitation
0216	Housing
0217	Urban Development
0220	Information and Publicity
0221	Broadcasting
0230	Labour & Employment
0235	Social Security and Welfare
0250	Other Social Services
	<i>(iii) Economic Services</i>
0401	Crop Husbandry
0403	Animal Husbandry
0404	Dairy Development
0405	Fisheries
0406	Forestry and Wild Life
0407	Plantations
0425	Cooperation
0435	Other Agricultural Programmes
0506	Land Reforms
0515	Other Rural Development Programmes
0551	Hill Areas
0552	North Eastern Areas
0575	Other Special Areas Programmes
0701	Major and Medium Irrigation
0702	Minor Irrigation

Account Code	Description
0801	Power
0802	Petroleum
0803	Coal and Lignite
0810	Non Conventional Sources of Energy
0851	Village & Small Industries
0852	Industries
0853	Non-ferrous Mining and Metallurgical Industries
0875	Other Industries
1001	Indian Railways-Miscellaneous Receipts
1002	Indian Railways-Commercial Lines-Revenue Receipts
1003	Indian Railways-Strategic Lines Revenue Receipt
1051	Ports & Light houses
1052	Shipping
1053	Civil Aviation
1054	Roads and Bridges
1055	Road Transport
1056	Inland Water Transport
1075	Other Transport Services
1201	Postal Receipts
1225	Telecommunication Receipts
1251	Overseas Communication Services
1275	Other Communication Services
1401	Atomic Energy Research
1425	Other Scientific Research
1452	Tourism
1453	Foreign Trade and Export Promotion
1475	Other General Economic Services
	C-Grants-In-Aid And Contributions
1601	Grants in aid from Central Government
1503	States Share of Union Excise Duties
1605	External Grant Assistance
1606	Aid Material and Equipment
	Expenditure Heads (Revenue Account) A. General Services
	<i>(a) Organs of State</i>
2011	Parliament/State/Union Territory Legislatures
2012	President, Vice President/Governor, Administrator of Union Territories
2013	Council of Ministers

Account Code	Description
2014	Administration of Justice
2015	Elections
2016	Audit
	<i>(b) Fiscal Services</i>
	<i>(i) Collection of Taxes on Income and Expenditure</i>
2020	Collection of Taxes on Income and Expenditure
	<i>(ii) Collection of Taxes on Property and Capital Transaction</i>
2029	Land Revenue
2030	Stamps and Registration
2031	Collection of Estate Duty, Taxes on Wealth and Gift Tax
2035	Collection of Other Taxes on Property and Capital Transactions
	<i>(iii) Collection of Taxes on Commodities and Services</i>
2037	Customs
2038	Union Excise Duties
2039	State Excise
2040	Sales Tax
2041	Taxes on Vehicles
2045	Other Taxes and Duties on Commodities and Service
	<i>(iv) Other Fiscal Services</i>
2046	Currency, Coinage and Mint
2047	Other Fiscal Services
	<i>(c) Interest Payment and Servicing of Debt.</i>
2048	Appropriation for reduction or avoidance of debt
2049	Interest Payments
	<i>(d) Administrative Services</i>
2051	Public Service Commission
2052	Secretariat- General Services
2053	District Administration
2054	Treasury and Accounts Administration
2055	Police
2056	Jails
2057	Supplies and Disposals
2058	Stationery and Printing
2059	Public Works
2061	External Affairs
2070	Other Administrative Services
	<i>(e) Pensions and Miscellaneous General Services</i>
2071	Pension and other Retirement Benefits
2075	Miscellaneous General Services

Account Code	Description
	<i>(f) Defence Services</i>
2076	Defence Services-Army
2077	Defence Services-Navy
2078	Defence Services-Air Force
	B. Social Services
	<i>(a) Education, Sport, Art and Culture</i>
2202	General Education
2203	Technical Education
2204	Sports and Youth Services
2205	Art and Culture
	<i>(b) Health and Family Welfare</i>
2210	Medical and Public Health
2211	Family Welfare
	<i>(c) Water Supply, Sanitation, Housing and Urban Development</i>
2215	Water Supply and Sanitation
2216	Housing
2217	Urban Development
	<i>(d) Information & Broadcasting</i>
2220	Information and Publicity
2221	Broadcasting
	<i>(e) Welfare of. Scheduled Castes, Scheduled Tribes and other Backward Classes</i>
2225	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes
	<i>(f) Labour and Labour Welfare</i>
2230	Labour & Employment
	<i>(g) Social Welfare and Nutrition</i>
2235	Social Security and Welfare
2236	Nutrition
2245	Relief on account of Natural Calamities
	<i>(h) Others</i>
2251	Secretariat- Social Services
2252	Other Social Services
	C. Economic Services
	<i>(a) Agriculture and Allied Activities</i>
2401	Crop Husbandry
2402	Soil and Water Conservation
2403	Animal Husbandry
2404	Dairy Development

Account Code	Description
2405	Fisheries
2406	Forestry and Wild Life
2407	Plantations
2408	Food storage and Warehousing
2415	Agricultural Research and Education
2416	Agricultural financial Institutions
2425	Cooperation
2435	Other Agricultural Programmes
	<i>(b) Rural Development</i>
2501	Special Programmes for Rural Development
2505	Rural Employment
2506	Land Reforms
2515	Other Rural Development Programmes
	<i>(c) Special Areas Programmes</i>
2551	Hill Areas
2552	North Eastern Areas
2575	Other Special Area Programmes
	<i>(d) Irrigation and Flood Control</i>
2701	Major and Medium Irrigation
2702	Minor Irrigation
2705	Command Areas Development
2711	Flood Control
	<i>(e) Energy</i>
2801	Power
2802	Petroleum
2803	Coal and Lignite
2810	Non-conventional Sources of Energy
	<i>(f) Industry and Minerals</i>
2851	Village and Small Industries
2852	Industries
2853	Non-ferrous Mining and Metallurgical Industries
2875	Other Industries
2885	Other Outlays on Industries and Minerals
	<i>(g) Transport</i>
3001	Indian Railways-Policy formulation, Direction, Research and Miscellaneous Organisation
3002	Indian Railways-Commercial Lines-Working Expenses
3003	Indian Railways- Strategic Lines-Working Expenses
3004	Indian Railways-Open Line Works

Account Code	Description
3005	Payments to General Revenues
3006	Appropriation from Railway Surplus
3007	Repayment of Loans taken from General Revenues by Railways
3025	Payment towards amortisations of over capitalisation
3051	Ports & Light Houses
3052	Shipping
3053	Civil Aviation
3054	Road and Bridges
3055	Road Transport
3056	Inland Water Transport
3075	Other Transport Services
	<i>(h) Communications</i>
3201	Postal Services
3225	Telecommunication Services
3230	Dividends to General Revenues
3231	Appropriations from Telecommunication Surplus
3232	Repayment of Loans taken from General Revenues. by Telecommunications
3251	Overseas Communication Services
3252	Satellite Systems
3275	Other Communication Services
	<i>(i) Science Technology and Environment</i>
3401	Atomic Energy Research
3402	Space Research
3403	Oceanographic Research
3425	Other Scientific Research
3435	Ecology and Environment
	<i>(j) General Economic Services</i>
3451	Secretariat-Economic Services
3452	Tourism
3453	Foreign Trade and Export Promotion
3454	Census, Surveys and Statistics
3455	Meteorology
3456	Civil Supplies
3465	General Financial and Trading Institutions
3466	International Financial Institutions
3475	Other General Economic Services
	D-Grants-In-Aid And Contributions
3601	Grants-in-aid to State Governments

Account Code	Description
3602	Grants-in-aid to Union Territory Governments
3603	Payment of States Shares of Union Excise Duties
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions
3605	Technical and Economic Cooperation with other countries
3606	Aid Material and Equipment
	RECEIPT HEADS (CAPITAL ACCOUNT)
4000	Miscellaneous Capital Receipts
	EXPENDITURE HEADS (CAPITAL ACCOUNT)
	A. Capital Account of General Services
4046	Capital Outlay on Currency, Coinage and Mint
4047	Capital Outlay on Other Fiscal Services
4058	Capital Outlay on. Stationery and Printing
4059	Capital Outlay on Public Works
4070	Capital Outlay on. Other Administrative Services
4075	Capital Outlay on Miscellaneous General Services
4076	Capital Outlay on Defence Services
	B. Capital Account Of Social Services
	<i>(a) Education, Sports, Art and Culture"</i>
4202	Capital Outlay on Education, Sports, Art and Culture
	<i>(b) Health and Family Welfare</i>
4210	Capital Outlay on Medical and Public Health
4211	Capital Outlay on Family Welfare
	<i>(c) Water Supply, Sanitation, Housing and Urban Development</i>
4215	Capital Outlay on Water Supply and Sanitation
4216	Capital Outlay on Housing
4217	Capital Outlay on Urban Development
	<i>(d) Information and Broadcasting</i>
4220	Capital Outlay on Information and Publicity
4221	Capital Outlay on Broadcasting
	<i>(e) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</i>
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes
	<i>(g) Social Welfare and Nutrition</i>
4235	Capital Outlay on Social Security and Welfare
4236	Capital Outlay on Nutrition
	<i>(h) Others</i>
4250	Capital Outlay on other Social Services

Account Code	Description
	C. Capital Account Of Economic Services
	<i>(a) Capital Account of Agriculture and allied activities</i>
4401	Capital Outlay on Crop Husbandry
4402	Capital Outlay on Soil and Water Conservation
4403	Capital Outlay on Animal Husbandry
4404	Capital Outlay on Dairy Development
4405	Capital Outlay on Fisheries
4406	Capital Outlay on Forestry and Wild Life
4407	Capital Outlay on Plantations
4408	Capital Outlay on Food, Storage and Warehousing
4415	Capital Outlay on Agricultural 'Research and Education
4416	Investments in Agricultural Financial Institutions
4425	Capital Outlay an Cooperation
4435	Capital Outlay on other Agricultural Programmes
	<i>(b) Capital Account of Rural Development</i>
4515	Capital Outlay on Other Rural Development Programmes
	<i>(c) Capital Account of Special Areas Programmes</i>
4551	Capital Outlay on Hill Areas
4552	Capital Outlay on North Eastern Areas
4575	Capital Outlay on other Special Areas Programmes
	<i>(d) Capital account of Irrigation and Flood Control</i>
4701	Capital Outlay on Major and Medium Irrigation
4705	Capital Outlay on Command Area Development
4711	Capital Outlay on flood Control Projects
	<i>(e) Capital Account of Energy</i>
4801	Capital Outlay on Power Projects
4802	Capital Outlay on Petroleum
4803	Capital Outlays on Coal and Lignite
4810	Capital Outlay on Non-Conventional Sources of Energy
	<i>(f) Capital Account of Industry and Minerals</i>
4851	Capital Outlay on Village and Small Industries
4852	Capital Outlay on Iron & Steel Industries
4853	Capital Outlay on Non-ferrous Mining & Metallurgical Industries
4854	Capital Outlay on cement and Non-metallic Mineral Industries
4855	Capital Outlay on Fertilizer Industries
4856	Capital Outlay on Petro-Chemical Industries
4857	Capital Outlay on Chemical Industries
4858	Capital Outlay on Engineering Industries

Account Code	Description
4859	Capital Outlay on Telecommunication and Electronic Industries
4860	Capital Outlay on consumer Industries
4861	Capital Outlay on Atomic Energy Industries
4875	Capital Outlay on Other Industries
4885	Other Capital Outlay on Industries and Minerals
	<i>(g) Capital Account of Transport</i>
5002	Capital Outlay on Indian Railways-Commercial Lines
5003	Capital Outlay on Indian Railways -Strategic Lines
5051	Capital Outlay on Ports & Light Houses
5052	Capital Outlay on Shipping
5053	Capital Outlay on Civil Aviation
5054	Capital Outlay on Roads and Bridges
5055	Capital Outlay on Road Transport
5056	Capital Outlay on Inland Water Transport
5075	Capital Outlay on Other Transport Services
	<i>(h) Capital Account of Communications</i>
5201	Capital Outlay on Postal Services
5225	Capital Outlay on Telecommunication Services
5251	Capital Outlay on Overseas Communication Services
5252	Capital Outlay on Satellite System
5275	Capital Outlay on other Communication Services
	<i>(i) Capital Account of Science Technology and Environment</i>
5401	Capital Outlay on Atomic Energy Research
5402	Capital Outlay on Space Research
5403	Capital Outlay on Oceanographic Research
5425	Capital Outlay on Other Scientific and Environmental Research
	<i>(j) Capital Account of General Economic Services</i>
5452	Capital Outlay on Tourism
5453	Capital Outlay on Foreign Trade and Export Promotion
5455	Capital Outlay on Meteorology
5465	Investments in General Financial and Trading Institutions
5466	Investments in International Financial Institutions
5475	Capital Outlay on Other General Economic Services
	E. Public Debt
6001	Internal Debt of the Central Government
6002	External Debt
6003	Internal Debt of the State Government
6004	Loans and Advances from the Central Government

Account Code	Description
	F. Loans And Advances
6075	Loans for Miscellaneous General Services
6202	Loans for Education, Sports, Art and Culture
6210	Loans for Medical and Public Health
6211	Loans for Family Welfare
6212	Loans for Nutrition
6215	Loans for Water Supply and Sanitation
6216	Loans for Housing
6217	Loans for Urban Development
6220	Loans for information and Publicity
6225	Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes
6235	Loans for Social Security and Welfare
6245	Loans for Relief on account of. Natural Calamities
6250	Loans for other Social Services
6401	Loans for Crop Husbandry
6402	Loans for Soil and Water Conservation
6403	Loans for Animal Husbandry
6404	Loans for Dairy Development
6405	Loans for Fisheries
6406	Loans for Forestry and Wild Life
6407	Loans for Plantations
6408	Loans for Food Storage and Warehousing
6416	Loans to Agricultural Financial Institutions
6425	Loans for Cooperation
6435	Loans for other Agricultural Programmes
6501	Loans for Special Programmes for Rural Development
6505	Loans for Rural Employment
6506	Loans for Land Reforms
6515	Loans for other Rural Development Programmes
6551	Loans for Hill Areas
6552	Loans for North Eastern Areas
6575	Loans for other Special Areas Programmes
6701	Loans for Major and Medium Irrigation
6705	Loans for Command Area Development
6711	Loans for Flood Control Projects
6801	Loans for Power Projects
6802	Loans for Petroleum

Account Code	Description
6803	Loans for Coal and Lignite
6810	Loans for Non-Conventional Sources of Energy
6851	Loans for Village and Small Industries
6852	Loans for Iron and Steel Industries
6853	Loans for Non ferrous Mining & Metallurgical Industries
6854	Loans for Cement and Non-metallic Mineral Industries
6855	Loans for Fertilizer Industries
5856	Loans for Petro-Chemical Industries
6857	Loans for Chemicals Industries
6858	Loans for Engineering Industries
6859	Loans for Telecommunication and Electronic Industries
6860	Loans for Consumer Industries
6861	Loans for Atomic Energy Industries
6875	Loans for other Industries
6885	Loans for other Industries and Minerals
7002	Loans to Railways
7051	Loans for Ports and Light Houses
7052	Loans for Shipping
7053	Loans for Civil Aviation
7055	Loans for Road Transport
7056	Loans for Inland Water Transport
7075	Loans for Other Transport Services
7225	Loans for Telecommunication Services
7275	Loans for Other Communication Services
7425	Loans for Other Scientific Research
7452	Loans for Tourism
7453	Loans for Foreign Trade and Export Promotion
7465	Loans for General Financial and Trading Institutions
7475	Loans for Other General Economic Services
7601	Loans and Advances to State Governments
7602	Loans and Advances to Union Territory Governments
7605	Advances to Foreign Governments
7610	Loans to Government Servants etc.
7615	Miscellaneous Loans
	G. Inter-State Settlement
7810	Inter State Settlement
	H. Transfer To Contingency Fund
7999	Appropriation to the Contingency Fund

Account Code	Description
	PART II-CONTINGENCY FUND
8000	Contingency Fund
	PART III—PUBLIC ACCOUNT
	"I. Small Savings, Provident. Fund, etc."
	<i>(a) Small Savings :</i>
8001	Savings Deposits
8002	Savings Certificates
	<i>(b) Provident Funds :</i>
8005	State Provident Funds
8006	Public Provident Funds
	<i>(c) Other Accounts</i>
8010	Trusts and Endowments
8011	Insurance and Pension funds
8012	Special Deposits and Account
	J. Reserve Funds
	<i>(a) Reserve Funds bearing interest</i>
8115	Depreciation/Renewal Reserve Funds
8116	Revenue Reserve Funds
8117	Development Funds
8118	Capital Reserve Funds
8121	General and other Reserve Funds
	<i>(b) Reserve Funds not bearing Interest</i>
8222	Sinking Funds
8223	Famine Relief Funds
8224	Central Road Funds
8225	Roads and Bridges Fund
8226	Depreciation/Renewal Reserve Fund
8228	Revenue Reserve Funds
8229	Development and Welfare Funds
8235	General and other Reserve Funds
	K. Deposits And Advances
	<i>(a) Deposits bearing interest</i>
8336	Civil Deposits
8337	Deposits of Railways
8338	Deposits of Local Funds

Account Code	Description
8342	Other Deposits
	<i>(b) Deposits not bearing interest</i>
8443	Civil Deposits
8444	Defence Deposits
8445	Railway Deposits
8446	Postal Deposits
8447	Telecommunication Deposits
8448	Deposits of Local Funds
8449	Other Deposits
8450	Balance of Union Territories
	<i>(c) Advances</i>
8550	Civil Advances
8551	Defence Advances
8552	Railway Advances
8553	Postal Advances
8554	Telecommunication Advances
	L. Suspense And Miscellaneous
8656	Coinage Accounts
8658	Suspense Accounts
8670	Cheques and Bills
8671	Departmental Balances
8672	Permanent Cash Imprest
8673	Cash Balance Investment Account
8674	Security Deposits made by Government
8675	Deposits with Reserve Bank
8679	Accounts with Government of other Countries
8680	Miscellaneous Government Account
	M. Remittances
	<i>(a) Money Orders and Other Remittances</i>
8781	Money Orders
8782	Cash Remittances and adjustments between offices rendering accounts to the same accounts officer
8785	Other remittances
	<i>(b) Inter Government Adjustment Accounts</i>
8786	Adjusting Account between Central and State Governments
8187	Adjusting Account with Railways

Account Code	Description
8788	Adjusting Account with Posts
8789	Adjusting Account with Defence
8790	Accounts with States, etc. (Railways)
8791	Accounts with States etc. (Posts)
8792	Accounts with States etc. (Defence)
8793	Inter State Suspense Account
8794	Amounts with the High Commission for India in the United Kingdom
	<i>(c) Exchange Accounts</i>
8797	Exchange Accounts
	N. Cash Balance
8999	Cash Balance

**Table of Concordance linking the existing Major Heads revised
Major Heads from 1.4.1987**

PART-I — CONSOLIDATED FUND

Receipts Heads (Revenue Account)

Existing Heads		Revised Heads	
A. Tax Revenue			
020	Corporation Tax	0020	Corporation Tax
021	Taxes on Income other than Corporation Tax	0021	Taxes on Income other than Corporation tax
022	Taxes on Agricultural Income	0022	Taxes on Agricultural Income
024	Interest Tax	0023	Interest Tax
028	Other Taxes on Income and Expenditure	0028	Other Taxes on Income Expenditure
029	Land Revenue	0029	Land Revenue
030	Stamps and Registration Fees	0030	Stamps and Registration
031	Estate Duty	0031	Estate Duty
032	Taxes on Wealth	0032	Taxes on Wealth
033	Gift Tax	0033	Gift Tax
035	Taxes on Immovable Property other than Agricultural Land	0035	Taxes on Immovable Property other than Agricultural Land
037	Customs	0037	Customs
038	Union Excise Duties	0038	Union Excise Duties
039	State Excise	0039	State Excise
040	Sales Tax	0040	Sales Tax
041	Taxes on Vehicles	0041	Taxes on Vehicles
042	Taxes on Goods & Passengers	0042	Taxes on Goods & Passengers
043	Taxes and Duties on Electricity	0043	Taxes and Duties on Electricity
045	Other Taxes and Duties on Commodities and Services	0045	Other Taxes and Duties on Commodities and Services
B. Non - Tax Revenue			
046	Currency, Coinage and Mint	0046	Currency, Coinage and Mint
047	Other Fiscal Services	0047	Other Fiscal Services
049	Interest Receipts	0049	Interest Receipts
050	Dividends and Profits	0050	Dividends and Profits
051	Public Service Commission	0051	Public Service Commission .
055	Police	0055	Police
056	Jails	0056	Jails
057	Supplies and Disposals	0057	Supplies and Disposals
058	Stationery and Printing	0058	Stationery and Printing
059	Public Works	0059	Public Works
065	Other Administrative Services	0070	Other Administrative Services

Existing Heads		Revised Heads	
066	Contributions and-Recoveries towards pension and other Retirement Benefits	0071	Contributions and Recoveries towards pension and other Retirement Benefits
067	Aid Materials and Equipments	1606	Aid Materials and Equipments
068	Miscellaneous General Services	0075	Miscellaneous General Services
069	Defence Services - Army	0076	Defence Services - Army
070	Defence Services- Navy	0077	Defence Services - Navy
071	Defence Services - Air Force	0078	Defence Services - Air Force
072	Defence Services - Pension Receipts	0071	Contributions <i>and</i> recoveries towards pension etc.
077	Education	0202	Education, Sports, Art and Culture
078	Art and Culture		
080	Medical	0210	Medical and Public Health
082	Public Health, Sanitation and Water Supply	0215	Water Supply and Sanitation
081	Family Welfare	0211	Family Welfare
083	Housing	0216	Housing
084	Urban Development	0217	Urban Development
085	Information and Publicity	1220	Information and Publicity
086	Broadcasting	0221	Broadcasting
087	Labour and Employment	0230	Labour and Employment
088	Social Security and Welfare	0235	Social Security and Welfare
095	Other Social and Community Services	0250	Other Social Services
098	Co-operation	0425	Co-operation
099	Special & Backward Areas	0551	Hill Areas
		0552	North Eastern Areas
		0575	Other Special Areas Programme
104	Other General Economic Services	1475	Other General Economic Services
105	Agriculture	0401	Crop Husbandry
		0407	Plantations
		0506	Land Reforms
106	Minor Irrigation, Soil Conservation and Area Development	0702	Minor Irrigation
		0435	Other Agricultural Programmes (minor Head Soil and Water Conservation)
		0575	Other Special Areas
109.	Food	0435	Other Agricultural Programmes - Others
110	Animal Husbandry	0403	Animal Husbandry
111	Dairy Development	0404	Dairy Development

Existing Heads		Revised Heads	
112	Fisheries	0405	Fisheries
113	Forest	0406	Forestry and Wild Life
114	Community Development	0515	Other Rural Development Programmes
120	Industries	0852	Industries
		0802	Petroleum
		0803	Coal & Lignite
		0810	Non Conventional Energy Sources
121	Village and Small Industries	0851	Village and Small Industries
128	Mines and Minerals	0852	Industries (for Iron & Steel Industries & Cement and Non-metallic mineral industries)
		0853	Non-Ferrous Mining & Metallurgical Industries
131	Water & Power Development Services	0701	Major & Medium Irrigation
		0801	Power
132	Multipurpose River Projects	0701	Major & Medium Irrigation Projections
		0801	Power
133	Irrigation, Navigation, Drainage & Flood Control Projects	0701	Major & Medium Irrigation Projects
134	Power Projects	0801	Power
135	Ports, Light Houses and Shipping	1051	Ports and Light Houses
		1052	Shipping
135	Civil Aviation	1053	Civil Aviation
137	Roads & Bridges	105	Roads & Bridges
138	Road & Water Transport Services	1055	Road Transport
		1056	Inland Water Transport
139	Tourism	1475	Other General Economic Services (Minor Head: Tourism)
144	Other Transport and Communication Services	1251	Overseas Communication Services
		1275	Other Communication Services
146	Indian Railways - Commercial Lines	1002	Indian Railways - Commercial Lines
147	Indian Railways- Strategic Lines	1003	Indian Railways - Strategic Lines
150	Subsidised Companies	1001	Indian Railways - Miscellaneous Receipts
155	Postal Receipts	1201	Postal Receipts
156	Telecommunications Receipts	1225	Telecommunication Receipts
C. Grants, Aid & Contributions			
160	Grants-in-Aid from Central Government	1601	Grants-in-Aid from Central Government

Existing Heads		Revised Heads	
162	States' Share of Union Excise Duties	1603	States' Share of Union Excise Duties
164	External Grant Assistance	1605	External Grant Assistance
Expenditure Heads (Revenue Account)			
A. General Services		A. General Services	
211	Parliament/State/UT Legislatures	2011	Parliament/State/Union Territory Legislatures
212	President, Vice-President, etc.	2012	President, Vice-President, etc.
213	Council of Ministers	2013	Council of Ministers
214	Administration of Justice	2014	Administration of Justice
215	Elections	2015	Elections
216	Audit	2016	Audit
220	Collection of taxes on income and expenditure	2020	Collection of taxes on income and expenditure
229	Land Revenue	2029	Land Revenue
230	Stamps and Registration	2030	Stamps and Registration
231	Collection of Estate duty taxes on Wealth and Gift tax	2031	Collection of Estate duty etc.
235	Collection of other taxes on property and capital transactions	2035	Collection of other taxes etc.
237	Customs	2037	Customs
238	Union Excise Duties	2038	Union Excise Duties
239	State Excise	2039	State Excise
240	Sales Tax	2040	Sales Tax
241	Taxes on vehicles	2041	Taxes on vehicles
245	Other taxes and duties on commodities and services	2045	Other Taxes, etc.
246	Currency, Coinage and Mint	2046	Currency, Coinage and Mint
247	Other fiscal services	2047	Other fiscal services
248	Appropriation for reduction or avoidance of debt	2048	Appropriation for reduction or avoidance of debt
249	Interest payments	2049	Interest payments
251	Public Service Commission	2051	Public Service Commission
252	Secretariat General Services	2052	Secretariat - General Services
253	District Administration	2053	District Administration
254	Treasury and Accounts Administration	2054	Treasury and Accounts Administration
255	Police	2055	Police
256	Jails	2056	Jails
257	Supplies and Disposals	2057	Supplies and Disposals
		3425	Other Scientific Research (ST&E)

Existing Heads		Revised Heads	
258	Stationery and Printing	2058	Stationery and Printing
259	Public Works	2059	Public Works Included under '2070 OAS'
260	Fire Protection and control	2061	External Affairs
261	External Affairs	2070	Other Administrative Services
265	Other Administrative Services	3454	Census surveys and statistics (General Economic Services)
266	Pensions and other retirement benefits	2071	Pensions, etc.
267	Aid Materials and equipments	3606	Aid materials and equipments (Grant-in-aid and contributions)
268	Miscellaneous General Services	2075	Miscellaneous General Service
269	Defence Services - Army	2076	Defence Services - Army
270	Defence Services - Navy	2077	Defence Services - Navy
271	Defence Services - Air Force	207	Defence Services - Air Force
B. Social and Community Services		B. Social Services.	
276	Secretariat-Social and Community Services	2251	Secretariat - Social Services
277	Education	2202	General Education
	¹ Technical Education	2203	Technical Education
	*Sports and Youth Welfare	2204	Sports and Youth Services
278	Art and Culture	2205	Art and Culture
		C. Economic Services	
		(i) Science, Technology & Environment	
279	Scientific services and research A. Survey of India	3425	Other Scientific Research (Science, Technology and Environment)
		(i) General Economic Services	
	B. Meteorology	3455	Meteorology
		(i) Science, Technology & Environment Research	
	C. Other Scientific Research	3425	Other Scientific Research
	D. Atomic Energy Research	3401	Atomic Energy Research
	E. Space Research	3402	Space Research
		(f) Industry & Minerals	
	F. Electronics Research	2852	Industries (In. & Minerals) G. Telecommunication and Electronics Industries
		(i) Science, Technology and Environment	
	G. Oceanographic Research	3403	Oceanographic Research (ST&E)

¹ Sub Major Heads

Existing Heads		Revised Heads	
	H. Assistance for other Scientific Res.	3425	Other Scientific Research
			(e) Energy
	² Non-Conventional Energy Sources	2810	Non-Conventional Energy Sources
			B. Social Services
280	Medical	2210	Medical and Public Health
281	Family Welfare	2211	Family Welfare
282	Public Health, Sanitation and Water Supply	2210	M and PH
283	Housing	2215	Water Supply and Sanitation
284	Urban Development	2216	Housing
285	Information and Publicity	2217	Urban Development
286	Broadcasting	2220	Information and Publicity
287	Labour & Employment	2221	Broadcasting
288	Social Security and Welfare	2230	Labour & Employment
			C. Economic Services
			(i) General Economic Services
	A. Civil supplies	3456	Civil Supplies
			B. Social Services
	B. Relief and rehabilitation of DPS and repatriates.	2235	Social Security and Welfare
	C. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	2225	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes
	D. Social welfare	2235	Social Security and Welfare
	E. Other Social Security and Welfare Programme	2235	Social Security and Welfare
289	Relief on account of natural calamities	2245	Relief on account or Natural Calamities
295	Other social security and welfare programmes	2252	Other Social Services
			C. Economic Services
			(a) Agricultural & Allied Services
		2406	Forestry & Wild Life
		2236	Nutrition
	C. Economic Services		C. Economic Services
	(i) General Economic Services		(j) General Economic Services
296	Secretariat - Economic Services	3451	Secretariat - Economic Services
297	Foreign trade and export promotion	3453	Foreign trade and export promotion
			(a) Agricultural and Allied Services
298	Co-operation	2425	Co-operation (Agricultural & allied activities)

² Minor Head

Existing Heads		Revised Heads	
			(c) Special Areas Programmes
299	Special and backward areas	2551	Hill areas (Special area Programmes)
		2552	North eastern areas (SAP)
		2575	Other special area programmes (SAP)
			(j) Other General Economic Services
304	Other General-Economic Services	3475	Other General Economic Services
		3454	Census surveys and statistics
	(ii) Agriculture and allied services		(a) Agriculture and Allied Services
305	Agriculture	2401	Crop husbandry
		2408	Food, storage and warehousing
		2415	Agri. research & education
		2416	Agri. financial institutions
		2435	Other Agrl. programmes
			(b) Rural Development
		2501	Special programmes for rural development (RD)
		2505	Rural Employment (RD)
		2506	Land Reforms (RD)
		2515	Other Rural Development Programmes
			(d) Irrigation and Flood Control
306	Minor Irrigation	2702	Minor Irrigation (Irrigation and flood control)
			(a) Agricultural & Allied Services
307	Soil and water conservation	2402	Soil and water conservation
		2415	Agricultural research and education
			(b) Rural Development
308	Area Development	2501	Special programmes for rural development (RD)
		2705	Command area development (I&FC)
			(a) Agricultural & Allied Services
309	Food	2408	Food, Storage and warehousing
		2236	Nutrition (Under B. Social Services)
310	Animal Husbandry	2403	Animal husbandry
		2415	Agricultural research and Education
311	Dairy Development	2404	Dairy development
		2415	Agricultural research and Education

Existing Heads		Revised Heads	
312	Fisheries	2405	Fisheries
		2415	Agricultural Research & Education
313	Forest	2406	Forestry and wild life
		2415	Agricultural research & Education
			(b) Rural Development
314	Community Development	2515	Other rural development programme
		2505	Rural employment
	(iii) Industry and Minerals		(f) Industry and Minerals
320	Industries	2852	Industries
		2875	Other industries
		2885	Other outlays on industries and minerals
			(c) Energy
		2407	Plantations (Agricultural and Allied activities)
		2802	Petroleum (Energy)
		2803	Coal and Lignite (Energy)
321	Village and Small Industries	2851	Village and Small Industries
328	Mines and minerals	2853	Non ferrous mining and metallurgical industries
	(iv) Water and Power development		(d) Irrigation and Flood Control
331	Water and Power development services	2701	Major and medium irrigation
		2711	Flood control
		2801	Power
332	Multipurpose River Projects		
333	Irrigation, navigation drainage and flood control projects	2701	Major and medium irrigation
		2711	Flood control
		3075	Other transport services (Transport)
			(e) Energy
334	Power projects	2801	Power
	(iv) Transport and Communications		(g) Transport
335.	Ports lighthouses and shipping	3051	Ports and lighthouses
		3052	Shipping
336	Civil aviation	3053	Civil aviation
337	Roads and bridges	3054	Roads and bridges
338	Road and Water transport services	3055	Road transport
		3056	Inland water transport

Existing Heads		Revised Heads	
			(j) General Economic Services
339	Tourism	3452	Tourism
			(g) Transport
334	Other transport and communication services	3075	Other transport services
			(h) Communications
		3251	Overseas communication services (Communications)
		3252	Satellite systems
		3275	Other communication services
	(v) Railways		(g) Transport
345-353		3001-3025	
	(vi) Posts and Telegraphs		(h) Communications
355-358		3201-3232	(Communications)
	D. Grants-in-aid and contributions		
360	Grants-in-aid to State Governments	3601	Grants-in-aid to State Governments
361	Grants-in-aid to UT, Governments	3602	Grants-in-aid to UT Governments
362	Payments of States' share of Union excise duties	3603	Payment of States' share of UED
363	Compensation and assignments to local bodies and panchayati raj institutions	3604	Compensation and assignments
364	Technical and economic cooperation with other countries	3605	Technical and economic cooperation with other countries
	Receipt Heads (Revenue Account)		
400.	Miscellaneous Capital Receipts	4000	Miscellaneous Capital Receipts
	Expenditure Heads (Capital Account)		
	A. Capital Account of General services.		
446	Capital outlay on currency, coinage and Mint	4046	Capital outlay on currency, coinage and Mint
447	CO on other fiscal services	4047	CO on other fiscal services
459	CO on public works	4059	CO on public works
		4058	CO on stationery and printing
		4070	CO on other administrative service
		5475	CO on other general economic service
468	CO on miscellaneous general	4075	CO on miscellaneous genera services
469	CO on Defence services	4076	CO on Defence services

Existing Heads		Revised Heads	
B. CA of Social and Community Services			
447	CO on education, art and culture	4202	CO on education, sports, art and culture
479	CO on scientific services and research	5401	CO on atomic energy and research
		5402	CO on space research
		5403	CO on oceanographic research
		5425	CO on other scientific and environmental research
		5455	CO on meteorology
		4859	CO on Telecommunication & Electronics Industries
		4810	CO on Non-Conventional Sources of Energy
480	CO on medical	4210	CO on medical and public health
481	CO on Family welfare	4211	CO on Family welfare
482	CO on public health, sanitation and water supply	4210	CO on medical and public health
		4215	CO on water supply and sanitation
483	CO on housing	4216	CO on housing
484	CO on urban development	4217	CO on urban development
485	CO on information publicity	4220	CO on information and publicity
486	CO on broadcasting	4221	CO on broadcasting
488	CO on social security and welfare	4235	CO on social security and welfare
		4225	CO on welfare of scheduled castes scheduled tribes and other backward classes
495	CO on other social and community services	4250	CO on other social services
		4406	CO on forestry and wild life
			New Major Head :
		4212	CO on Nutrition
C. Capital Account of Economic Services :			
(a) Capital Account of General Economic Services			
497	CO on foreign trade	5453	CO on foreign trade
498	CO on cooperation	4425	CO on cooperation
499	CO on special and backward areas	4551	CO on hill areas
		4552	CO on NE areas
		4575	CO on special areas programmes
500	Investments in general financial and trading institutions	5465	Investments in general financial and trading institutions
501	Investments in International financial institutions	5466	Investments in International financial institutions

Existing Heads		Revised Heads	
504	CO on other general economic services	5475	CO on other general economic services
(b) Capital Account of Agriculture and allied services			
505	CO on agriculture	4408	CO on food Forage and ware housing
		4401	CO on crop husbandry
		4415	CO on agricultural research and education
		4416	Investments in agricultural financial institutions
		4435	CO on other agricultural programmes
506	CO on minor irrigation soil conservation and area development	4406	CO on soil and water conservation
		4415	CO on agricultural res. and edn.
509	CO on food	4408	CO on food, storage and warehousing
		4860	CO on consumer industries
510	CO on animal husbandry	4403	CO on animal husbandry
		4415	CO on agril. research, and edn.
511	CO on dairy development	4404	CO on dairy development
		4415	CO on agrl. res. and edn.
512	CO on fisheries	4405	Co on Fisheries
		4415	CO on agril. Res. and edn.
513	CO on Forests	4406	CO on Forestry and wild life.
		4415	CO on agrl. res. and edn.
514	CO on community development	4515	CO on other rural development programmes
(c) Capital account of Industry minerals			
520	CO on industrial research and development	4885	Other capital outlay on industry and minerals
521	CO on village and small industries	4851	CO on village and small industries
522	CO on machinery and engineering industries	4858	CO on engineering industries
523	CO on petroleum, chemicals and fertilizer industries	4855	CO on fertilizer industries ³
		4856	CO on Petro-chemical industries
		4857	CO on chemical industries
		4802	CO on petroleum
524	CO on aircraft and shipbuilding industries	4858	CO on engineering industries

³ Includes cooperative fertilizer factories

Existing Heads		Revised Heads	
525	CO on Telecommunications and electronics industries	4859	CO on telecommunication and electronics industries
526	CO on consumer industries	4860	CO on consumer industries
		4854	CO on Cement and non-metallic mineral industries
		4407	CO on plantations
527	CO on atomic energy development	4861	CO on atomic energy industries
528	CO on mining and metallurgical industries	4852	CO on iron and steel industries
		4853	CO on non-ferrous and metallurgical industries
		4854	CO on cement and non-mineral industries
		4803	CO on Coal & Lignite
529	CO on other industries	4875	CO on other industries
530	Investments in industrial financial institutions	4885	Other CO on industry and minerals
(d) Capital account of water and Power development			
531	Capital outlay on water and power development services	4701	CO on major and medium irrigation
532	CO on multipurpose river projects	4801	CO on Power
533	CO on irrigation, navigation, drainage and flood control projects	4701	CO on major and medium irrigation
		4711	CO on flood control projects
		5075	CO on other transport services
534	CO on power projects	4801	CO on power projects
(e) Capital account of transport and communications			
535	CO on ports, lighthouses and shipping	5051	CO on ports and lighthouses
		5052	CO on shipping
536	CO on civil aviation	5053	CO on civil aviation
537	CO on roads and bridges	5054	CO on roads and bridges
538	CO on roads and water transport services	5055	CO on road transport
		5056	CO on inland water transport
		5075	CO on other Transport Services
544	CO on other transport and communications	5251	CO on overseas communication services
		5252	CO on satellite system
		5275	CO on other communication services
		5452	CO on Tourism.

Existing Heads		Revised Heads	
(f) Capital Account of Railways			
546-547		5002-5225	
(g) Capital Account of P & T			
555-556		5201 & 5225	
(E) Public Debt :			
601	Internal Debt of the Central Govt.	6001	Internal Debt of the Central Government
602	External Debt	6002	External Debt
603	Internal Debt of the State Govts.	6003	Internal Debt of the State Govts.
604	Loans .& Advances from Central Govt.	6004	Loans .& Advances from Central Govt.
Loans and Advances			
		6075	Loans for miscellaneous general services
677	Loans for education, art and culture	6202	Loans for education, sports, art and culture
		7425	Loans for other scientific research
679	Loans for scientific services and research	6810	Loans for non conventional sources of energy
680	Loans for medical	6210	Loans for medical and public health
681	Loans for family welfare	6211	Loans for family welfare
682	Loans for public health, sanitation and water supply	6210	Loans for medical and public health
		6215	Loans for water supply and sanitation
683	Loans for housing	6216	Loans for housing
684	Loans for urban development	6217	Loans for urban development
685	Loans for information and publicity	6220	Loans for information and publicity
688	Loans for social security and welfare	6225	Loans for welfare of scheduled castes, scheduled tribes and other backward classes
		6235	Loans for social security and welfare
		7475	Loans for other general economic services
695	Loans for other social security and welfare	6250	Loans for other social services
		6212	Loans for nutrition
		6245	Loans for relief on account of natural calamities

Existing Heads		Revised Heads	
698	Loans for cooperation	6425	Loans for cooperation
699	Loans for special and backward areas	6551	Loans for hill areas
		6552	Loans for NE areas
		6575	Loans for other special areas programmes
700	Loans for general financial and trading institutions	7465	Loans for general financial and trading institutions
705	Loans for agriculture	6401	Loans for crop husbandry
		6408	Loans for food storage and warehousing
		6506	Loans for land reforms
706	Loans for minor irrigation, soil conservation and area development	6402	Loans for soil and water conservation
		6705	Loans for command area development
709.	Loans for food	6408	Loans for food, storage, and warehousing
		6860	Loans for consumer industries
710	Loans for animal husbandry	6403	Loans for animal husbandry
711	Loans for dairy development	6404	Loans for dairy development
712	Loans for fisheries .	6405	Loans for fisheries
713	Loans for forest	6406	Loans for forestry and wild life
714	Loans for community development	6515	Loans for other rural development programmes
715	Loans for agricultural financial institutions	6416	Loans for agricultural financial institutions
720	Loans for industrial research and development	6885	Loans for other industries and minerals
721	Loans for village and small industries	6851	Loans for village and small industries
722	Loans for machinery and engineering industries	6858	Loans for engineering industries
723	Loans for petroleum chemical and fertilizer industries	6802	Loans for petroleum
		6855	Loans for fertilizer industries
		6856	Loans for petro-chemical industries
		6857	Loans for chemical industries
724	Loans for aircraft and shipbuilding industries	6858	Loans for engineering industries
725	Loans for telecommunication and electronic industries	6859	Loans for Telecom and electronic industries
726	Loans for consumer industries	6860	Loans for consumer industries

Existing Heads		Revised Heads	
		6854	Loans for cement and non- metallic industries
		6407	Loans for plantations
728.	Loans for mining and metallurgical industries	6853	Loans for non-ferrous mining and metallurgical industries
		6854	Loans for cement and non-metallic mineral industries
		6861	Loans for Atomic energy industries
729	Loans for other industries	6875	Loans for other industries
		6885	Loans for other industries and minerals
730	Loans to industrial financial institutions	6885	Loans for other industries and minerals
731	Loans for water and power development services	6701	Loans for major and medium irrigation
		6801	Loans for power project
		6711	Loans for flood control projects
734	Loans for power projects	6801	Loans for power projects
735	Loans for ports, lighthouses, and shipping	7051	Loans for ports and light houses
		7052	Loans for shipping
736	Loans for civil aviation	7053	Loans for civil aviation
737	Loans for roads and bridges	7075	Loans for other transport services
738	Loans for road and water transport services	7055	Loans for road transport
		7056	Loans for inland water transport
744	Loans for other transport and communication services	7075	Loans for other transport services
		7275	Loans for other communication services
746	Loans for railways	7002	Loans to railways
760	Loans and advances to State Governments	7601	Loans and advances to State Governments
761	Loans and advances to UT Governments	7602	Loans and advances to UT Governments
765	Advances to foreign Govts.	7605	Advances to foreign Govts.
766	Loans to Govt. servants, etc.	7610	Loans to Govt. servants, etc.
767	Miscellaneous loans	7615	Miscellaneous loans
768	Inter State settlement	78W	Inter State settlement
769	Appropriation to Contingency Fund	7999	Appropriation to Contingency Fund
Part-II			
800	Contingency Fund	800	Contingency Fund

Existing Heads		Revised Heads	
Part III Public Account			
I. Small Savings, Provident Funds etc.			
801 to 812		8001 to 8012	
J. Reserve Funds			
815 to 835		8115 to 8235	
K. Deposits and Advances			
836 to 853		8336 to 8554	
L. Suspense & Miscellaneous			
856 to 880		8656 to 8680	
M. Remittances			
881 to 897		8781 to 8797	
N. Cash Balance			
899	Cash Balance	8999	Cash Balance

ANNEXURE - C

Salient features of the proposed Revised Structure of Heads of Account indicating important changes :-

- (1) "Science and Technology" which is at present a major head in the Sector "Social and Community Services" is proposed as a sub-sector under "Economic Services" with a revised nomenclature "Science, technology and Environment" with major heads for
 - (a) Atomic Energy Research
 - (b) Space Research
 - (c) Oceanographic Research
 - (d) Other Scientific Research and
 - (e) Ecology and Environment, (the last of which to cover research expenditure on prevention of Air and Water pollution).
- (2) "Rural Development" is proposed to be upgraded as a sub-sector under "Economic Services", carving it out mainly from the existing sub-sector "Agriculture and Allied Services", with major heads for the following functions-
 - (a) Rural Employment
 - (b) Special programmes for Rural Development (to DPAP, Desert Development Programme)
 - (c) Land Reforms and
 - (d) Other Rural Development Programmes.
- (3) "Co-operation" presently treated as an omnibus function under "Economic Services" is proposed to be split up function-wise and brought under the respective sub-sectors below "Economic Services". The residual major heads under "Cooperation" in the new structure is proposed to account for expenditure of a regulatory nature under "Cooperation" like 'Registrar of Cooperatives', "Audit of Cooperatives" etc., besides a few composite cooperatives, which cut across several functions and which can be identified with specific functions (e.g. Multipurpose Co-operatives, Assistance to Credit Co-operatives etc.
- (4) The composite major head "Multipurpose River Projects" is proposed to be split up and brought on to the functional major heads for Irrigation, Power etc.
- (5) The functions under the sub-sector 'Industry and minerals', are proposed to be rationalised to indicate main categories of Industries clearly like 'Iron & Steel Industries', 'Non-ferrous mining and metallic industries', 'Village and Small industries', 'Petrochemical Industries' etc.
- (6) A separate sub-sector has been proposed for "Energy" with major heads (Functions) for "Power", 'Petroleum', 'Coal and lignite' and Non-conventional Energy Sources'. The last of the major heads is to cover programmes relating to 'Biogas', 'Solar Energy', etc.

- (7) A separate function has been proposed for 'Technical Education', carrying it out from the existing composite function for 'Education' to cover all types of Technical Education, including Management Development' Institutions etc.
- (8) "Medical and Public health" function is proposed to be rationalized, bringing out clearly the distinctive features of "Urban Health" and "Rural Health" services, besides 'Medical Education, and Training'.
- (9) 'Water Supply and Sanitation' has been proposed as a separate function, the sanitation component to cover inter-alia, the implementation of programmes relating to prevention of Air and Water pollution.
- (10) "Nutrition" presently forming part of the function "Food" under "Economic Services" is proposed to be brought out as a separate function with additional details of programmes under the sub-sector 'Social Welfare' below the sector "Social Services", in keeping with the Plan classification.
- (11) "Minor Irrigation" will now cover distinctly the Programmes relating to 'Surface Water' and "Ground Water".
- (12) 'Civil Supplies' dealing with Public Distribution system presently a programme under "Social & Community Services" is Proposed to be shifted as a major head (function), under the sub-sector General Economic Services' below "Economic Services".
- (13) 'Statistics & Census' which are presently programmes covered by functions in the sector 'General services' are proposed to be shifted to the sub- sector 'General Economic Services' below "Economic Services".
- (14) 'Tourism' presently a function under the sub-sector "Transport" of "Economic Services" is proposed to be shifted to the sub-sector "General Economic Services".
- (15) "Aid Materials and Equipments" representing the adjustments on account of foreign aid received in the shape of materials, equipments is presently accounted for in the sector "General Services", pending their re-adjustments to appropriate functional heads. These are now proposed to be brought on to the sector "Grants-in-Aid, Contributions etc"., as they are in the nature of Non-revenue items.
- (16) The nomenclature of the existing sector "Social and Community Services" is being changed as "Social Services".

No. 28/18/86-1B&C

From

The Commissioner and Secretary to Government,
Haryana, Finance Department.

To

All Heads of Department in Haryana,
The Registrar, Punjab and Haryana, High Court,
The Commissioners Ambala, & Hisar Divisions,
All Deputy Commissioners,
District & Session Judges in Haryana.

Dated, Chandigarh, the 25th July, 1986**Subject : Reforms in the Structure of Budget & Accounts - opening of new standard object of expenditure — 'LEAVE TRAVEL CONCESSIONS.'**

Sir,

I am directed to address you on the subject noted above and to say that some departments of the State Government have sought clarifications about the Head of account of which the expenditure on 'LEAVE TRAVEL CONCESSIONS' is to be debited. According to present classification of Government transactions as they appear the expenditure on this item is booked under the standard object of expenditure 'Salaries'.

4. The matter has been further examined by the State Government in consultation with Audit and it has been decided that the item 'LEAVE TRAVEL CONCESSION' should be treated as separate detailed head of account under standard object of expenditure 'Salaries'. The expenditure on Leave travel concession may, therefore, be classified under this detailed head of account. I am to request that this decision may please be brought to the notice of all concerned for compliance.

Yours faithfully,

Sd/-

Under Secretary, Finance (B)
for Commissioner & Secretary to Government,
Haryana, Finance Department.

No. 28/18/86-1B&C

Dated, Chandigarh, 25th July, 1986

A copy is forwarded to the Accountant General (Audit), Haryana, Chandigarh with reference to his letter No. TM(T)3-1/CS/86-87/193 dated 26/27.6.1986.

Sd/-

Under Secretary, Finance (B)
for Commissioner & Secretary to Government,
Haryana, Finance Department.

No. 28/18/86-1B&C

Dated, Chandigarh, 25th July, 1986

A copy is forwarded to :-

- (i) Financial Commissioners, Haryana, (Revenue)
- (ii) All Administrative Secretaries to Government, Haryana,

Sd/-

Under Secretary, Finance (B)
for Commissioner & Secretary to Government,
Haryana, Finance Department.

No. 28/18/86-1B&C

Dated, Chandigarh, 25th July, 1986

A copy is forwarded to the Chief Secretary to Govt. Haryana with reference to Finance Department Endst. No. 28/18/86-1B&C dated 12.5.1986 for information and necessary action.

Sd/-

Under Secretary, Finance (B)
for Commissioner & Secretary to Government,
Haryana, Finance Department.

To

The Chief Secretary to Government, Haryana,
(in Services II Branch).

No. 28/18/86-1B&C

Dated, Chandigarh, 25th July, 1986

A copy is forwarded to All Branch Officers, Superintendent, Deputy Superintendents in the Finance Department for information and necessary action.

Sd/-

Under Secretary, Finance (B)
for Commissioner & Secretary to Government,
Haryana, Finance Department.

To

All Branch Officers,
Superintendents and Deputy Superintendents
in Finance Department.

No. 28/18/86-1B&C

Dated, Chandigarh, 25th July, 1986.

Copy of memo **No. 1422-2B&C-76/10388 dated 25th March, 1976** from the Commissioner & Secretary to Government, Haryana, Finance Department, to all heads of departments in Haryana State.

Subject : Inter-Department adjustments – Recommendation in regard to — in the second Report of the Team on reforms in the structure of Budget and Accounts.

I am directed to state that the Team on reforms in the structure of Budget and Accounts, constituted by the Government of India, in its second report, made certain recommendations as to the procedure to be followed for speedy settlement of inter-department transaction. A copy of paragraph 13.6.1, 13.6.2 & 13.6.3 of chapter 13 of the Report containing the recommendation in this behalf is enclosed (annexure-I). Broadly the recommendations areas follow : -

- (i) The commercial departments/undertakings should continue to charge and be charged for services rendered and supplies made such of the commercial departments/undertakings as are vested with cheque drawing powers, should settle claims for services rendered or supplies made through cheques settlement of claims due to such departments/undertakings from other departments of the State Government should be effected by bank drafts. Further, claims against and due to other commercial departments/undertakings as are not vested with cheque drawing powers should also be settled uniformly by bank drafts (para 13.6.1 of the report).
- (ii) As between two service departments where manufacturing or production or supply of articles or repair operation or supply of articles or repair operations are involved and where existing principles require monetary settlement, no adjustment need be made if the cost of service rendered or supplies made is Rs. 250 or less in each case (first part of para 13.6.2)
- (iii) Such transactions, referred to in (ii) above between two service Departments exceeding the limit of Rs. 250 should be settled by a system of debits and credits through the Treasury offices as indicated in sub para 2 of para 13.6.2 of the Report, instead of the present system of book adjustments by the Accountant General.
- (iv) In their cases, unless it is a statutory requirement, no monetary of accounting settlement need be resorted to for services rendered or supplies made as between two service departments where manufacturing or productions or supply or articles or repair operations are not involved. In cases where financial adjustments are necessary under statute, the transactions should be settled in cash or through bank draft (para 13.6.3)

The State Government have decided to adopt procedure recommended by the Team for carrying out inter-departmental adjustments, subject to the exceptions laid down in Appendix 3 of the Punjab financial Rules, volume II (reproduced in Annexure II), i.e the adjustments required to be made under the exception will continue to be made even if the cost of service rendered or supplies made in each case is Rs. 250/- or less. The indent invoice and challan forms prescribed for effecting inter-departmental adjustments are enclosed (annexure III to V).

2. These orders will take effect from 1-4-76 and all claims and transactions will be settled according to the revised procedure from that date.

3. The question or deletion of exceptions in Appendix III of the Punjab financial Rules, Vol. II will be considered after a period of one year, on the basis of the transaction made thereunder. Meanwhile it is requested that quarterly statements showing inter-departmental adjustments upto Rs. 250/- in each case made in view of these exceptions, may be furnished in the form of Annexure VI, commencing from the quarter ending 30.6.76. The statements should reach this department by the 15th of the month following the quarter to which they relate.
4. These decisions may kindly be brought to the notice of all concerned for compliance.

Sd/-
Under Secretary Finance (B)
for Commissioner and Secretary to Government,
Haryana, Finance Department.

Contd...
Encl.

ANNEXURE - I**Second Report of the Team
on
Reforms in the structure of Budget and Accounts
(Volume I – Report)
Chapter – 13**

13.6.1 The principle of commercial department or commercial undertakings which works to a financial result, charging or being charged for supplies made or services rendered, should continue. Most of the commercial departments or undertakings are vested with a unique drawing powers. We propose that such of the commercial departments or undertakings as are authorised to draw on changes would settle the bills in respect of the services rendered or supplies made to it through cheques. The amounts due to such commercial departments or undertakings may not be vested with cheques drawing powers and thus may not render complied accounts to the Accountants General, the system of settlement through bank drafts should be adopted with advantage.

13.6.2 In cases of transactions between two service departments of the same Government of the same Government where manufacturing production or supply of articles or repair on creations are involved and the existing principles or require settlement, we would suggest that the adjustments might be done away with if the cost of the services or supplies was far Rs. 250 for less in each case. In respect of transactions above the said limit modification that the third agency viz; the Accountant General should be eliminated and a system of cash settlement should be introduced. A sample survey of the operation of the existing system in Tamil Nadu has revealed that there have been delays in the preparation of invoices by the consignees, receipt of the accepted invoices in the office of the Accountant General to the receipt and expenditure heads of account involving a time lag of about 7 to 8 months from the date of preparation of the invoice by the supplying officer and the month of actual adjustment on accounts by the Accountant General by abolishing the system of book adjustment and introduction of the system of book adjustment and introduction of the system of book adjustment would in our view go a long way to minimise the delay considerably in the process of such adjustments. As for the procedure to be adopted we feel that the system of settlement through bank drafts might somewhat complicate accounting and the supplying department could get credit only after encashment if the draft and accountant of proceeds by credit to the proper receipt heads. It would also need a proper machinery for the safe custody of bank drafts and realisation and accounted thereof. We would therefore, prefer the other alternative mentioned in paragraph 15.5 and recommend the following procedure :-

The supplied department will present a bill at the Treasury for the cost or supplies or services along with the accepted invoice and challan in quadruplicate indicating the designation of the supplying officer, invoice number and the heads of accounts to which the amount claimed is to be paid by transfer credit. The Treasury Officer will check the head of classification noted in the challan with that noted by the supplying officer who will keep one for his office record and send the other to the supplying officer. The fourth copy will be sent to the Accountant General along with the bill. The public works, the forest and other departments, if any, vested with cheques drawing powers will settle the claims through cheques. We considered the possibility of the supplies departments would be anxious to settle the bill. Moreover, it will not worsen the situation, since even under the existing system they should delay return of the invoice further there is the positive advantage of eliminating the time lag in the transmission of the accepted invoice back to the supplying officer and

then to the Accountant General and the adjustment in the office of the Accountant General.

13.6.3 In other cases, where inter-departmental adjustments between two service departments are in respect of services rendered and do not involve manufacturing or production or supply of articles etc., there should be no monetary or accounting settlement except where some fees are levied under a particular enactment. In the latter case also, settlement should be made either in cash or through bank draft.

ANNEXURE - II

List of exceptions (of article 69 of Account Code Vol. - I and rule 14 Appendix 3 of Pb. Financial Rules. Vol. II) :

- (i) The forest Department may charge any other department for vegetable, animal or mineral produce extracted from a forest area.
- (ii) Payment must ordinarily be made for convict labour as in the case of that supplied to the Public works and other Departments of Government but no charge shall be made for convict labour in the case of works undertaken by the Public works Department which are treated as jail Works.
- (iii) The cost of additional police guard supplied to irrigation or other project while under construction may be debited to the project concerned.
- (iv) When one department makes payment or renders service as an agent of another Department of the same Government, the Principal department may, subject to such monetary limit as may be fixed by the Government in this behalf by the agent department state Government have fixed Rs. 50/- as the monetary limit referred to here as per their decision reproduced in brackets below rule 7 of Appendix 3 of P.F.R Volume II).
- (v) A branch of service department performing duties supplementary to the main function of the department and intended to render particular services on payment may levy charges in respect of the work for which it has been constituted Jail manufacturing unit and printing (publishing Department) can be quoted as instances.
- (vi) A branch of a department constituted for the subsidiary service of that department but employed to render service to another department may charge that other department. Departmental workshops can be cited as an instance of this type.
- (vii) A regular organized store branch of a Department should ordinarily charge any other Department for supplies made but petty and casual supplies of stores may, if supplying Department consents, be made without payment.
- (viii) Government for such reasons, which shall be receipted and communicated to the State Accountant General may permit inter-department adjustments in any case where such adjustments may be considered necessary in the interest of economy of the departmental control of expenditure.

ANNEXURE - III
INDENT FORM

(Department)

Book No.

Indent No.

Dated _____

To

Please supply the following :-

Sr. No.	Full description of the material	Unit	Quantity/ Number
1.			
2.			
3.			
4.			

The material should be delivered/dispatched to

(Signature & Designation of the Indenting Officer)

ANNEXURE - IV

 _____(Department)
INVOICE OF MATERIAL DESPATCHED

Invoice No.

Dated :

To

Authority for supply	Full description of the material supplied	Unit	Quantity/number supplied	Rate per unit	Amount	
					Rs.	P.

Amount in words Rs. _____ Total _____

Initial of the packer

Examined and packed in my presence

Store Keeper

- (1) The above supply has been made by _____ on _____
- (2) The invoice is being sent in triplicate. One copy of the same duly receipted should be returned within 15 days.
- (3) Please make payment by transfer credit to the head _____
(Give complete classification).

(Signature and Designation of the Supplying Officer)

ACKNOWLEDGEMENT

I hereby certify that I have received the materials detailed in this invoice (in good condition and entered in _____, on pages _____.
(Name of the stock register)

Dated :

Designation of the Receiving Officer

Note-1 This form shall be prepared in quadruplicate by the supplying Officer. He shall forward three copies to the Indenting Officer, who shall return one copy duly receipted to the Supplying Officer within 15 days. The Indenting Officer will attach one copy each with the fair copy and office copy of the Bill. The number and date of invoice and the fact of payment having been made shall also be noted on the office copy of the indent by the Indenting Officer.

Note-2 Inter-departmental adjustments, except in the cases covered by the exceptions given in Annexure 3 of the Punjab Financial Rules Volume II, should be made only if the cost of Service rendered or supplies made exceed Rs. 250/- in each case. In respect of the cases covered by these exceptions, adjustments should be made irrespective of the amount involved.

ANNXURE - V

- * Original
- * Duplicate
- * Triplicate
- * Quadruplicate

STATE

Challan for adjustment through Treasury
(To be filled up in quadruplicate)

Designation of the supplied Officer	Designation of the supplying Officer on whose behalf money is paid	Head of account debitible	Full particulars of invoice and authority if any.	Amount		Heads of account creditable
				Rs.	P.	

Total _____

Total in words Rupees _____

Signature of the supplied Officer

Received by transfer

Treasury Officer/Assistant Treasury Officer

Instructions :

The supplied department will present a bill at the treasury for the cost supplies or services alongwith the accepted invoice and challan in quadruplicated indicating the designation of the supplying officer, invoice number and the head of account to which the amount claimed is to be paid by transfer credit. The Treasury Officer will check the head of classification noted in the challan with that noted by the supplying officer in the above head of account debiting the amount to the head indicated in the bill by the supplied Officer After the adjustment, the Treasury Officer will retain the original copy of the challan who will keep one for his office record and send the other to the supplying officer. The fourth copy will be sent to the Accountant General alongwith the bill. The public works, Forest and other departments, if any, vested with cheques drawing powers will settle the claims through cheques.

ANNEXURE - VI
QUARTERLY STATEMENT

Showing inters- departmental adjustments upto Rs. 250/- in each case made in view of the exceptions laid down in Appendix 3 of the Punjab Financial Rules, Volume II.

Name of Department _____ Statement for the quarter ending _____

Sr. No.	Nature of Service rendered/ Supplies made	Department to which service rendered/ supplies made	Amount adjusted for the service rendered/supplies made in each case.	Remarks
1	2	3	4	5

No. 5711-2B&C-74/39716

From

The Commissioner & Secretary to Government,
Haryana, Finance Department.

To

All Head of Departments in Haryana,
The Commissioners, Ambala and Hisar Divisions,
The Registrar, Punjab and Haryana High Court, Chandigarh,
All Deputy Commissioner in Haryana,
All Sub Divisional Officers (Civil) in Haryana.

Dated, Chandigarh, the 20th November, 1974

Subject : Reforms in the structure of budget and Accounts – Revision of Appendix ‘D’ of Punjab Budget Manual – Corrigendum.

Sir,

I am directed to refer to Haryana Government letter No. 5711-2B&C-74/ dated the 21st August 1974 on the subject and to say that in ‘part- I Revenue & Receipts of Appendix ‘D’ appended to the aforesaid letter against Major Head-823-famine Relief Fund under column Heads of Departments the words ‘Financial Commissioner, Revenue’ may please be substituted with the words ‘Secretary to Government, Haryana Finance Department.’

Sd/-

Under Secretary Finance (Budget)
for Commissioner & Secretary to Government,
Haryana, Finance Department.

No. 5711-2B&C-74/39717

Dated, the 20 November, 1974

A copy is forwarded to the Accountant General, Haryana, for information in continuation of Haryana Govt. Endst No. 5711-2B&C-74/ dated 21st, August, 1974.

Sd/-

Under Secretary Finance (Budget)
for Commissioner & Secretary to Government,
Haryana, Finance Department.

A copy is forwarded for information and necessary action in continuation of this department U.O No. 5711-2B&C- 74 dated the 21st August, 1974 to the :-

Financial Commissioner, Revenue Haryana and
Administrative Secretaries to Govt. Haryana.

Sd/-

Under Secretary Finance (Budget)
for Commissioner & Secretary to Government,
Haryana, Finance Department.

To

The Financial Commissioner, Revenue Haryana and
All the Administrative Secretaries to Govt., Haryana.

No. 5711-2B&C-74

Dated, Chandigarh, the 20 November, 1974.

Copy of circular letter **No. 288-B&C(2RC)-73/41682, dated 22nd October, 1973** from the Commissioner & Secretary to Government, Haryana Finance Department to all Heads of Departments in Haryana, etc.

Subject : Reforms in the structure of Budget and accounts.

I am directed to invite your attention to annexure III to Finance Department circular letter No. 1852-1B&C-73/20560 dated the 24th May, 1973, on the subject noted above and to state that under the revised classification of Budget and Accounts, the standard object "Salaries" will include pay and allowances (including leave travel concession) in all forms of officers and staff and the standard object 'Travel Expenses' will cover all expenses on account of travel on duty including conveyance and fixed travel allowances. As you know, information about the expenditure on Dearness allowance and some other allowances sanctioned to Government servant has been collected in the past in connection with the Lok Sabha questions, Vidhan Sabha question and other matters. The break-up of expenditure on these allowances will also be required in future for such purpose and also for scrutiny of the Revised Estimates and the Budget Estimates under these standard objections of expenditure. Accordingly, it has been decided that the Heads of Departments should specially obtain the figures of monthly expenditures of Dearness Allowance, House Rent Allowance, Medical charges, Fixed Conveyance/House Rent Allowance and other travelling allowances, from their subordinate offices and keep the same in their offices in a consolidated form so that these can be readily supplied to Government as and when required. The figures of casuals and provisions made in respect of these allowances under "Salaries" and 'Travel Expenses' should be specifically given alongwith the other required information, in the Explanatory memorandum accompanying the Budget Estimates and the Revised Estimates. This break-up will be only for the use of Government departments/offices and the audit office will, never maintain the accounts as per standard objects of expenditure.

2. The above instructions will come into force from the accounting year 1974-75 when the revised classification will be adopted.
3. Relevant B.M. Forms will be suitably revised and copies of new forms supplied to all concerned in due course.

Criterion for the classification of works expenditure within the revenue and capital accounts.— It has now been decided by the Government of India, Ministry of Finance, Department of Economic Affairs, in consultation with the Comptroller and Auditor General of India, that individual works costing more than Rs. 20,000 but not more than Rs. One lakh and works of the same character and forming part of a scheme having a continuity of time, purpose and space costing more than Rs. 1,00,000 but not more than Rs. 5,00,000, should be provided for under the capital head concerned within the Revenue Account. The revised classification will have effect from the year 1967-68 and will also be applicable to the capital expenditure incurred upto the 31st March, 1967 on such of the work-schemes as are in progress.

(No. 1519-B&C-66/15836, dated 29th/30th August, 1966).

Criterion for the classification of works expenditure within the revenue and capital accounts.— According to the existing procedure the expenditure on new works satisfying the definition of capital expenditure is Rs. 20,000 in the case of individual works and Rs. 1,00,000 for works of the same character and forming part of a scheme, having a continuity of time, space and purpose. These limits, keeping in view the present day conditions are on the low side. It has accordingly been decided by the Government of India in consultation with the Comptroller and Auditor-General of India that these limits be enhanced from Rs. 20,000 in the case of individual works and Rs. 1,00,000 for the works of the same character and forming part of a scheme, having a continuity of time, space and purpose, to Rs. 1,00,000 and Rs. 5,00,000, respectively. It has been decided to adopt the criterion as decided by the Government of India. This revised classification will have effect from the year 1966-67. It would also apply to works or schemes in progress which will be carried over to the year 1966-67. It is requested that these instructions may be kept in view while framing the Budget Estimate for the year 1966-67.

(No. 1846-B&C-65 /9004, dated 3rd June, 1965).

Cash deposits to cover outstanding dues.— The question regarding the head of account to which the cash deposits obtained from retiring Government employees to cover the outstanding dues should be credited has been considered by the State Government and it has been decided that the said cash deposits should be classified under a new minor head "Cash Deposits by Retiring Government Employees" opened for the purpose under "850 Civil Advances other Departmental advances".

(No. 4046-6FRI-63/6548, dated the 21st June, 1963).

MOST IMMEDIATE
TOP PRIORITY**No. 20/1/2001-6B&C**

From

Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Heads of Departments in Haryana State.
The Registrar, Punjab & Haryana High Court.**Dated, Chandigarh, the 25th September, 2002****Subject : Reconciliation of departmental figures of expenditure/receipts with those of Accountant General's office.**

Sir,

I am directed to address you on the above cited subject and to say that timely and prompt reconciliation of accounts with the office of Accountant General (A&E) is of primary importance in maintenance of Govt. accounts. The Finance Department has time and again, issued detailed instructions on the subject, but regrettably, as pointed out by the A.G. Haryana, most of the departments are not complying with these instructions.

2. It is in the interest of the departments to reconcile their receipts and expenditures with the Accountant General office so that, at all times, the DDOs and Heads of Departments. have an idea in relation to the budget allocations. This helps in avoidance of excess expenditure and proper booking of Govt. expenditure and receipts in the accounts of the Accountant General. Many a time, departmental officers have to face oral examination on account of excess over voted grants and improper surrenders, which is not an excess and surrender in the real sense but is reflected so in the books of Accountant General for lack of reconciliation. Timely reconciliation would help the departments in keeping their expenditures and receipts at the - budgeted level to the extent possible. In particular, excess expenditure over voted grants or less expenditure resulting in unwanted surrender/lapse of funds can be totally avoided. This would help in error free maintenance of State accounts and proper and efficient management of State finances at a broader level.

3. As per the instructions, reconciliation has to be completed by the 7th day of the second following month to which the accounts pertain. The departments are advised to stick to this schedule. To further strengthen the system, the following measures are being adopted to enforce the reconciliation of accounts :-

- (i) The concerned Treasury Officers are being instructed to check the funds allotted under each grant. FOR THIS PUPOSE THE CONTROLLING OFFICERS SHOULD SUPPLY COPIES OF EACH GRANT TO the concerned Treasury Officers so that they may be able to check excess expenditure over the grant. Further they should also ensure to send voucher Nos. to DDOs in time so that they may send BM. 26 & 29 to concerned Heads of Departments/Administrative Secretaries.
- (ii) Controlling Officers should ensure that the budget allocation is communicated to the Treasury Officers and to the subordinate officers immediately on approval of the budget.
- (iii) Proper training on classification structure be imparted to staff responsible for drawl of bills.

- (iv) It is desired that the DDO should also indicate in each bill the total allotment, total expenditure and balance left for their office. The Treasury Officers have also been directed not to pass the bills without the above information.
- (v) At the Headquarters level, each department should depute Resident Assistant to the Accountant General (A&E) office for conducting their reconciliation work regularly.

4. The responsibility of reconciliation of accounts lies primarily on the Heads of Departments. and the concerned DDOs, It is further re-iterated that in case of non reconciliation of accounts by the Heads of Departments, their subsequent bills will not be cleared by the treasuries. In case reconciliation of a department is not up to date, Finance Department may also impose a cut on the allocations during the revised estimates and the budget estimates. All Heads of Departments and DDOs are, therefore, advised to pay due attention to reconciliation. The Department should also submit a monthly report to the Finance Department on reconciliation of accounts, specifically stating the month upto which the accounts have been reconciled. It is also made clear that if the Department fails to complete the reconciliation work 'in time a reference will be made to their respective Administrative Departments for taking disciplinary action against it.

Yours faithfully,

Sd/-

Joint Secretary Finance(B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

No. 20/1/2001-6B&C

Dated : 25.9.2002

A copy is forwarded to the Accountant General Haryana, (A&E) Chandigarh with reference to his letter No. TM(C)Recon.-2002-03/934, dated 6.9.2002 for information. He may ask the Divisional Accountants posted in Works Departments to enforce Regular Reconciliation of Accounts.

Sd/-

Joint Secretary Finance(B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

No. 20/1/2001-6B&C

Dated : 25.9.2002

A copy is forwarded to all the Treasury Officers in Haryana State for strict compliance.

2. They must ensure that the bills are checked for the funds allotted under each grant. The full information i.e. total allotment, total expenditure and balance in each bill must be checked by them. They may also ensure that the due reconciliation work is completed in time before passing the bills.

Sd/-

Joint Secretary Finance(B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy is forwarded to all Financial Commissioners and Administrative Secretaries to Government, Haryana, for information and necessary action.

Sd/-

Joint Secretary Finance(B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

1. All the Financial Commissioners & Principal Secretaries to Govt., Haryana.
2. All the Administrative Secretaries to Govt., Haryana.

U.O. No. 20/1/2001-6B&C

Dated : 25.9.2002

A copy is forwarded to all the Officers/Superintendents in the Finance Department (concerning with Expenditure Control Branches) for information and necessary action.

2. They are requested to keep in mind these instructions while examining the Revised Estimates and Budget Estimates of the departments concerned with them.
3. Strict compliance by the Departments may kindly be ensured.

Sd/-

Joint Secretary Finance(B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Officers/Superintendents in the Finance Department
(Concerning with Expenditure control Branches).

No. 20/1/2001-6B&C

Dated : 25.9.2002.

TOP PRIORITY
IMMEDIATE**No. 20/1/96-6B&C**

From

The Financial Commissioner and Secretary to Govt.,
Haryana, Finance Department.

To

All the Heads of the Departments in Haryana State.

Dated, Chandigarh, the 29th April, 1998**Subject : Reconciliation of departmental figures of expenditure and Receipts with those of Accountant General's Office.**

Sir,

I am directed to invite your attention to the Finance Department letter No. 20/1/94-6B&C dated 22nd November, 1995 & 20/1/96-6B&C dated 5th May, 1997 on the subject noted above and to say that this department has time & again issued detailed instructions on the subject but regrettably, as pointed out by the Accountant General and the observations made by the PAC in its 45th Report, it seems that a number of departments are not complying with these instructions meticulously. A list of the defaulting departments is hereby enclosed.

2. It is again re-iterated that timely reconciliation of accounts with the office of Accountant General (A&E) is of great importance and must be completed by the 7th day of the second following month to which the accounts pertain. It would help to avoid excess/less expenditure and proper booking of Government expenditure and receipts in the accounts of Accountant General, Haryana. It is also advised that to strengthen the system, the detailed instructions issued in the above quoted letters be followed to enforce the reconciliation of accounts.

3. It is also requested to ensure reconciliation of Expenditure & Receipts on regular basis a monthly progress report to this effect may be sent to Finance Department (in B&C Branch) regularly.

Yours faithfully,

*Sd/-*Under Secretary Finance (B),
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

No. 20/1/96-6B&C

Dated, Chandigarh, the 29th April, 1998

A copy is forwarded to the Accountant General (A&E) with reference to his D.O. letter No. TMC/Recon./97-98/1735 dated 6.3.98 for information.

*Sd/-*Under Secretary Finance (B),
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioners & Administrative Secretaries to Government Haryana for information and necessary action.

Sd/-
Under Secretary Finance (B),
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioners, Haryana.
All the Administrative Secretaries to Govt., Haryana.

U.O. No. 20/1/96-6B&C

Dated, Chandigarh, the 29th April, 1998

A copy is forwarded to all the Officers/Superintendent in FD (concerning with Budget control Branches) for information and necessary action.

2. It has been observed that Expenditure Control Branches are not serious about getting the reconciliation of Expenditure & Receipts done by the departments with the result excess/less Expenditure is being incurred by them frequently. Now it has been decided that the proposals of the departments relating to release of funds may not be entertained unless they produce a certificate from A.G. to the effect that they have completed reconciliation work upto date. They are also requested that as per past practice a monthly progress report in this regard may be sent to B&C branch regularly.

These instructions must be adhered to strictly.

Sd/-
Under Secretary Finance (B),
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

To

All the Officers/Superintendent of the Expenditure
Control Branches in the Finance Department.

U.O. No. 20/1/96-6B&C

Dated, Chandigarh, the 29th April, 1998

सूची "क"

उन शीर्षों की सूची जिनका समायोजन सम्बन्धी कार्य अभी तक आरम्भ ही नहीं किया गया है।

क्रमांक	शीर्ष	विभाग
1.	0059	लोक निर्माण
2.	0216	मकान उसारी
3.	0701	सिंचाई
4.	4425	सहकारिता पर पूंजीगत व्यय
5.	0406	वानिकी प्राप्तियां
6.	2226	पोषाहार
7.	4236	पोषाहार पर पूंजीगत व्यय
8.	0056	जेल
9.	3456	सिविल सप्लाई
10.	3604	कम्पनशेसन व असाइनमैंट
11.	0404	डेरी
12.	0057	सप्लाई डिस्पोजल
13.	0220	सूचना तथा प्रसारण
14.	1425	वैज्ञानिक अनुसंधान
15.	0215	जल आपूर्ति व सप्लाई
16.	0049	ब्याज
17.	2049	ब्याज
18.	0051	लोक सेवा आयोग
19.	0050	लाभांश
20.	1435	अन्य वैज्ञानिक अनुसंधान

सूची "ख"

उन शीर्षों की सूची जिनका मास 9/97 तक का समायोजन सम्बन्धी कार्य पूरा नहीं किया गया है।

क्रमांक	शीर्ष	विभाग	दिनांक
1.	0702	लघु सिंचाई	10/97 से 12/97
2.	0217	शहरी विकास	—सम—
3.	0401	कृषि कार्यक्रम	—सम—
4.	2401	कृषि कार्यक्रम (उद्योग)	—सम—
5.	2415	कृषि कार्य अनुसंधान शिक्षा	—सम—
6.	2012	राज्यपाल	—सम—
7.	2053	जिला प्रशासन	—सम—
8.	2245	प्राकृतिक आपदाओं पर मुआवजा	—सम—
9.	0210	चिकित्सा सेवाएं	8/97 से 12/97
10.	2210	चिकित्सा सेवाएं	—सम—
11.	2406	वानिकी	—सम—
12.	2404	डेरी विकास	9/97 से 12/97
13.	2057	सप्लाई तथा डिस्पोजल	10/97 से 12/97
14.	2215	जल आपूर्ति व सफाई	9/97 से 12/97
15.	4215	जल आपूर्ति व सफाई	10/97 से 12/97
16.	0403	पशु पालन	—सम—
17.	4403	पशु पालन पर पूंजीगत व्यय	—सम—

URGENT**No. 20/1/88-2B&C**

From

Financial Commissioner and Secretary to Govt.,
Haryana, Finance Department.

To

All Heads of Departments, in Haryana State.
The Registrar, Punjab and Haryana, High Court, Chandigarh.**Dated, Chandigarh, the 22nd February, 1988****Subject : Compilation of accounts of March (preliminary) 1988 and presentation thereof to State Legislature – Time Schedule – Reconciliation of accounts thereof.**

Sir,

I am directed to say that the Comptroller and Auditor General of India has decided to dispense with the closing of March (final accounts) thus reducing the stages of closing of annual accounts from three to two i.e. (i) March Preliminary (ii) March Supplementary. The time schedule for closing March, 1988 accounts and accounts in future would be as follows :-

March Preliminary	15 th May
March Supplementary (incorporating all adjustments)	31 st July.

2. With a view to enabling the Accountant General, Haryana to adhere to these dates it is necessary that the reconciliation of the figures of the accounts for the year as a whole as booked by the Departments with those in the audit office is completed in time.

3. The delay in the conciliation of figures thus unnecessarily delays the finalization and printing of Appropriation Accounts which have to be presented to the Legislature under Article 151 of the Constitution of India. Any delay in the presentation of these accounts, therefore, creates embarrassment to Government. It is, therefore, very important from all accounts to carry out reconciliation of the departmental figures with those booked in the office of the Accountant General, Haryana systematically. It is needless to point out that the primary responsibility for arranging reconciliation of income and expenditure figures rests with the Heads of Departments.

4. It is, therefore, requested that the work of reconciliation may kindly be given top priority in future, in view of the change in the schedule of closing of accounts by the Comptroller and Auditor General of India.

Yours faithfully,

Sd/-

Dy. Superintendent, Budget & Committee,
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

No. 20/1/88-2B&C

Dated, Chandigarh, the 22.2.1988

A copy is forwarded to Shri M.R. Dwivedi, Deputy Accountant General (Accounts), Officer of the Accountant General (Accounts) Haryana with reference to his D.O. letter No. TDH. IV/Fin.A/cs/FAS/87-88/2478 dated 28.1.88.

Sd/-

Dy. Superintendent, Budget & Committee,
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

A copy is forwarded to All Financial Commissioners and all Administrative Secretaries to Government, Haryana, for information and necessary action.

2. They are requested to get the reconciliation work completed to top priority basis.

Sd/-

Deputy Superintendent, Budget & Committee,
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

To

1. All the Financial Commissioners, Haryana,
2. All Administrative Secretaries to Govt., Haryana.

U.O. No. 22/1/88-2B&C

Dated, Chandigarh, the 22.2.1988.

MOST IMMEDIATE

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Heads of Departments in Haryana State.

Memo No. 20/1/2002-6B&C**Dated, Chandigarh, the 13th May, 2011****Subject : Reconciliation of expenditure and receipts figures with Accountant General Haryana upto the month of 16th May 2011.**

I am directed to invite your attention on the subject noted above and to say that despite repeated specific instructions issued by the Finance Department from time to time some of the Departments are not paying the desired attention towards the work of reconciliation of expenditure and receipt figures with Accountant General (A&E), Haryana. The Accountant General (A&E), Haryana has again brought to the notice of Finance Department vide his D.O. No. TDH I/Fin.A/Cs/Wss/11-12/68 dated 02.05.2011 that all the pending Reconciliation and annual adjustment may be completed by 16.05.2011.

2. You are, therefore, requested all in the pending reconciliation work for the year 2010-11 pertaining to your department got completed before 16.05.2011 positively under intimate to Finance Department.

3. **This may be treated as Most Immediate.**

Yours faithfully,

Sd/-

Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 20/1/2002-6B&C

Dated, Chandigarh, the 13th May, 2011.

A copy is forwarded to the Accountant General (A&E), Haryana w.r.t. his D.O. No. TDH I/Fin.A/Cs/Wss/11-12/68 dated 02.05.2011 letter quoted above for information.

Sd/-

Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

MOST IMMEDIATE

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Heads of Departments in Haryana State.

Memo No. 20/1/2002-6B&C**Dated, Chandigarh, the 26th April, 2011****Subject : Reconciliation of expenditure and receipts figures with Accountant General Haryana upto the month of December, 2010.**

I am directed to invite your attention on the subject noted above and to say that despite repeated specific instructions issued by the Finance Department from time to time some of the Departments are not paying the desired attention towards the work of reconciliation of expenditure and receipt figures with Accountant General (A&E), Haryana. The Accountant General (A&E), Haryana has again brought to the notice of Finance Department vide his D.O. No. TMC(C)Recon/10-11/1259-62 dated 06.03.2011 (copy enclosed) that against the Reconciliation work of total no. of accounts of 195 only 101 has so far been fully completed, and 76 are partially done whereas in respect of 18 Major Heads reconciliation has even not started at all.

2. The details of reconciliation of Receipt and Expenditure figures upto 12/2010 with those of A.G.(A&E), Haryana, is essential for proper accounting and efficient management of State Finances. It is, therefore, again emphasized that the reconciliation work pertaining to D.D.Os under your control must be initiated and completed on priority basis under intimation to the Finance Department (in B&C Branch).

3. **This may be treated as Most Immediate.**

Yours faithfully,

Sd/-

Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 20/1/2002-6B&C

Dated, Chandigarh, the 26th April, 2011.

A copy is forwarded to the Accountant General (A&E), Haryana w.r.t. his D.O. letter quoted above for information.

Sd/-

Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

These instructions have become obsolete.

Most Immediate

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Heads of Departments in Haryana State.

Memo No. 20/1/2002-6B&C

Dated, Chandigarh, the 12th November, 2011

Subject : Reconciliation of expenditure and receipts figures with Accountant General Haryana upto the month of July, 2010.

I am directed to invite your attention of the subject noted above and to say that despite repeated specific instructions issued by the Finance Department from time to time some of the Departments are not paying the desired attention towards the work of reconciliation of expenditure and receipt figures with Accountant General (A&E), Haryana. The Accountant General (A&E), Haryana has again brought to the notice of Finance Department vide his letter No. Appn.A/cs/ROE2010/Reconciliation (TMC)/1541 dated 22.10.2010 (copy enclosed) that against the reconciliation work of total no. of accounts of 195 only 50 has so far been fully completed, and 70 are partially done whereas in respect of 75 Major Heads reconciliation has even not started at all.

2. The details of reconciliation of Receipt and Expenditure figures upto 7/2010 with those of A.G.(A&E), Haryana, is essential for proper accounting and efficient management of State Finances. It is, therefore, again emphasized that the reconciliation work pertaining to D.D.Os under your control must be initiated and completed on priority basis under intimation to the Finance Department (in B&C Branch).

3. **This may be treated as Most Immediate.**

Yours faithfully,

Sd/-

Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

These instructions have become obsolete.

Most Immediate

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Heads of Departments in Haryana State.

Memo No. 20/1/2002-6B&C

Dated, Chandigarh, the 17th September, 2010

Subject : Reconciliation of expenditure and receipts figures with Accountant General Haryana upto the month of June 2010.

I am directed to invite your attention of the subject noted above and to say that despite repeated specific instructions issued by the Finance Department from time to time some of the Departments are not paying the desired attention towards the work of reconciliation of expenditure and receipt figures with the accounts of Accountant General (A&E), Haryana. The reconciliation of departmental figures of expenditure and receipt shown in the monthly accounts with those booked in the Accountant General (A&E) office is to be carried out regularly by 7th of the 2nd following month to which accounts relate. The Accountant General (A&E), Haryana has again brought to the notice of Finance Department that 90% reconciliation work due for the month of May 2010 is still pending and most of the other cases of reconciliation work has not been initiated by the departments

2. The reconciliation of Receipt and Expenditure figures with those of A.G.(A&E), Haryana, is essential of proper accounting and efficient management of State Finances. It is, therefore, again emphasized that the reconciliation work pertaining of D.D.Os under your control must be initiated and completed on priority basis within a week under intimation to the Finance Department (in B&C Branch).

3. **This may be treated as Most Immediate.**

Sd/-

Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 20/1/2002-6B&C

Dated, Chandigarh, the 17th September, 2010

A copy is forwarded to the Accountant General (A&E), Haryana w.r.t. his Letter No. TM(C)/Reconciliation/10-11/277 dated 19.8.2010 for information.

Sd/-

Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

These instructions have become obsolete.

Most Immediate

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Heads of Departments in Haryana State.

Memo No. 20/1/2002-6B&C

Dated, Chandigarh, the 26th April, 2010.

Subject : Report on Expenditure for the month of February 2010.

Sir,

I am directed to invite your attention on the subject noted above and to say that despite repeated specific instructions issued by the Finance Department from time to time some of the Departments are not paying the desired attention towards the work of reconciliation of expenditure and receipt figures with the accounts of Accountant General (A&E), Haryana. The Accountant General (A&E) Haryana has again brought to the notice of Finance Department vide his letter No. Appn.A/CS/ROE/2009-10/2288 dated 30.03.2010 (copy enclosed) that against the Reconciliation work of accounts of 195, only 35 has so far been fully completed, 153 partially done and 7 Major Heads Reconciliation not started since 4/2009.

2. The Reconciliation of Receipt and Expenditure figures upto January,2010 with those of A.G. (A&E) Haryana is essential for proper accounting and efficient management of State Finances. It is, therefore, again emphasized that the reconciliation work pertaining to D.D.Os under your control must be initiated and completed on priority basis with-in a week under intimation to the Finance Department (in B&C Branch).

3. It is also requested to reconciliation the figures upto 31-3-2010 with A.G. (A&E) Haryana as the financial year 2009-10 has already been completed.

4. **This may please be treated as Most Immediate.**

Sd/-
Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 20/1/2002-6B&C

Dated, Chandigarh, the 26th April, 2010

A copy is forwarded to the Accountant General (A&E), Haryana w.r.t. his D.O. letter quoted above for information.

Sd/-
Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

***These instructions have become obsolete.
Annexures Not printed***

MOST IMMEDIATE

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Heads of Departments in Haryana State.

Memo No. 20/1/2002-6B&C

Dated, Chandigarh, the 2nd February, 2010

Subject : Reconciliation of expenditure and receipts figures with Accountant General Haryana upto the month of November, 2009.

Sir,

I am directed to invite your attention on the subject noted above and to say that despite repeated specific instructions issued by the Finance Department from time to time some of the Departments are not paying the desired attention towards the work of reconciliation of expenditure and receipt figures with the accounts of Accountant General (A&E), Haryana. The Accountant General (A&E) Haryana has again brought to the notice of Finance Department Vide his D.O. letter No. TM(C)Recon.2009-10/1013-16 dated 18.1.2010 (copy enclosed) that against the Reconciliation work of accounts of 195, only 32 has so far been fully completed, 150 partially done and 13 Major Heads Reconciliation not started since 4/2009.

2. The Reconciliation of Receipt and Expenditure figures upto 9/2009 with those of A.G. (A&E) Haryana is essential for proper accounting and efficient management of State Finances. It is, therefore, again emphasized that the reconciliation work pertaining to D.D.Os under your control must be initiated and completed on priority basis with-in a week under intimation to the Finance Department (in B&C Branch).

3. This may please be treated as Most Immediate.

Sd/-

Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 20/1/2002-6B&C

Dated, Chandigarh, the 2nd February, 2010

A copy is forwarded to the Accountant General (A&E), Haryana w.r.t. his D.O. letter quoted above for information.

Sd/-

Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

**OFFICE OF THE
ACCOUNTANT GENERAL (A&E) HARYANA,
PLOT NO. 4 & 5, SECTOR 33-B,
CHANDIGARH-160 047.**

**Telegram: HISAB,
Telex No. : 03957264-AGHRIN
Fax No. 603824**

D.O. No. TMC(C)/Recon./09-10/1013-16

Dated: 18/01/2010

S.S. Dudhwal, IAS
Dy. Accountant General (A/cs)

Sir,

Kindly refer to my D.O. letter No. TM(C)/Recon./2009-10/932-35 dated 16/12/2009 regarding reconciliation of departmental figures of expenditure and receipt with those booked in this office. The status report of reconciliation of accounts, both payment and receipts, by various departments of Haryana Government, at the end of November, 2009 as per statement enclosed is given below.

Total No of Accounts	195
Fully reconciled (including Nil A/cs upto 11/2009)	32
Partially Reconciled	150
Not at all reconciled since 04/2009 onwards	13

I shall be grateful if you could kindly look into the matter personally & arrange to issue suitable directions to the Departments to reconcile their figures of expenditure and receipts early.

With my regards,

Yours sincerely,

Sd/-
(S.S. Dudhwal)

Sh. Ajit M. Sharan, I.A.S
Financial Commissioner & Principal
Secretary to Govt. Haryana,
(Finance Department)
Chandigarh.

IMMEDIATE
DATE BOUND**No. 1/12/91-WM(4)**

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Head of Departments in Haryana,
The Registrar, Punjab and Haryana High Court &
All District and Session Judges in Haryana State,
All Commissioners of Divisions,
Deputy Commissioners & S.D.Os. (Civil) in Haryana.**Dated, Chandigarh, the 11th May, 2010****Subject : Reconciliation of figures under the Major Head-"0049-Interest Receipts"**

Sir,

I am directed to invite your attention on the subject noted above and to say that despite repeated instructions issued by the Finance Department from time to time, some of the department are not paying desired attention towards reconciliation of figures under the Major Head "0049-Interest Receipts" with the office of Accountant General (A&E) Haryana. As you know Loans and Advances are sanctioned/disbursed by the Heads of Departments on the earmarking of advances to the concerned employees by the Finance Department (Ways and Means Branch) and recovery of interest of Loans and Advances is booked by your office under the Head "0049. As per report of Accountant General, Haryana reconciliation of interest under above referred Heads has not been initiated by your respective departments. The cutoff date for completion of reconciliation for the year 2009-2010 has been fixed 19-5-2010 by the A.G. Haryana.

2. They are, therefore, again requested to ensure that the reconciliation work pertaining to D.D.O.'s under your control must be initiated and completed on priority basis upto 19-5-2010 under intimation to the Finance Department (in Ways & Means Branch).

3. This may be treated as Most Urgent.

Yours faithfully,

Sd/-
Superintendent, Ways and Means,
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

MOST IMMEDIATE
DATE BOND**No. 1/12/91-WM(4)**

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Heads of the Departments in Haryana State,
All the Commissioners of Divisions in Haryana,
The Registrar, Punjab and Haryana High Court, Chandigarh,
All District & Session Judges in Haryana.**Dated, Chandigarh, the 4th August, 2009****Subject : Reconciliation of figures under the Major Head, "0049-Interest Receipts".**

Sir,

I am directed to invite your attention to the Finance Department letter issued vide No. 1/12/91-WM(4), dated 10-06-2009 on the subject noted above and to state that despite repeated instructions issued by the Finance Department from time to time, some of the departments are not paying desired attention towards reconciliation of figures under the Major Head "0049-Interest Receipts with the office of Accountant General, Haryana. As you know Loans and Advances are sanctioned/disbursed by the Heads of Departments on the earmarking of advances to the concerned employees by the Finance Department (Ways and Means Branch) and recovery of interest of Loans and Advances is booked by your office under the Head "0049. As per report of Accountant General, Haryana, reconciliation of interest under above referred Head from April, 2008 to March, 2009 has not been initiated by your respective departments.

2. They are, therefore, again requested to ensure that the reconciliation work pertaining to D.D.O.'s under your control must be initiated and completed on priority basis within a week under intimation to the Finance Department (in Ways & Means Branch).

3 This may be treated as **Most Urgent**.

Yours faithfully,

Sd/-

Superintendent Ways and Means,
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

From

Director,
Treasuries and Accounts Department,
Haryana, Chandigarh.

To

All Heads of Department, the Commissioners Ambala,
Hisar, Rohtak & Gurgaon Divisions,
All the Deputy Commissioners and
Sub Divisional Officers (Civil) in Haryana.

Memo No. TA-HR(Prg)2011/5840-5940

Dated, the 21st March, 2011

Subject : Online Budget for financial year 2011-2012.

Sir,

It is intimated that Finance Department has uploaded the budget for the financial year 2011-2012 in Online Budget Allocation System on the website of Treasury Department i.e. www.hrtreasuries.gov.in. You are, therefore, requested to direct all the Budget Controlling Authorities (BCAs) and Budget Controlling Officers (BCOs) of your department to distribute the same online up to the level of DDOs. It may kindly be noted that no bill (including salary bills) will be passed by treasury unless budget is made available online to the DDO.

This may be treated as most urgent.

Sd/-
Joint Director,
Treasuries and Accounts Department,
Haryana, Chandigarh.

Endst. No. TA-HR(Prg)2011/5941

Dated, the 21st March, 2011

A copy each is forwarded to all the Financial Commissioners and Principal Secretaries/Commissioners & Secretaries to Govt., Haryana for information.

Sd/-
Joint Director,
Treasuries and Accounts Department,
Haryana, Chandigarh.

Endst. No. TA-HR(Prg)2011/5942-5986

Dated, the 21st March, 2011

A copy is forwarded to all the Treasury Officers/Assistant Treasury Officers for information and necessary action. Further they are directed that during financial year 2010-2012 no manual transaction should be allowed.

Sd/-
Joint Director,
Treasuries and Accounts Department,
Haryana, Chandigarh.

No. 14/1/2010-2B&C

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Heads of Department in Haryana,
Registrar, Punjab and Haryana High Court,
All Divisional Commissioner and DCs in Haryana,
Managing Directors of all Bodies and Corporation in Haryana,
Registrar, Maharishi Dayanand University, Rohtak,
Kurukshetra University, Kurukshetra,
CCS Haryana Agriculture University, Hisar &
Guru Jambheshwar University, Hisar.

Dated, Chandigarh, the 17th March, 2010**Subject : Regarding availability of Budget at Finance Department's official website www.finhry.gov.in. and on Haryana's official Website www.haryana.gov.in.**

Sir,

I am directed to address you on the subject noted above and to inform that the complete Non-plan, Plan and Receipt Budget of the Haryana Govt. for the year 2010-2011 is available on Finance Department's official website www.finhry.gov.in. and Haryana's official Website www.haryana.gov.in.

Any Department can view its Budget by selecting the appropriate option, i.e. Non-Plan/Plan/Receipt and then Summary/Detail etc. Major Head-wise budget is displayed on the screen. Even the printout of the same can be taken for future reference.

Head of Departments/Drawing and Disbursement Officers should avail this facility as and when required.

Yours faithfully,

Sd/-
Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 14/1/2010-2B&C

Dated, Chandigarh, the 17th March, 2010

Copies are forwarded to the following for information and necessary action :-

Accountant General, Haryana (A&E), Chandigarh.
Accountant General, Haryana (Audit), Chandigarh.

Sd/-
Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy is forwarded to the Financial Commissioners and Principal Secretaries to Government, Haryana and all Administrative Secretaries to Government Haryana for information and necessary action.

Sd/-
Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioners and Principal Secretaries to
Government, Haryana & All Administrative Secretaries to
Government, Haryana.

U.O. No. 14/1/2010-2B&C

Dated, Chandigarh, the 17th March, 2010

A copy is forwarded to all the Branch Officers/Superintendent of Finance Department for information and necessary action.

Sd/-
Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Branch Officers/Supdts. of Finance Department.

U.O. No. 14/1/2010-2B&C

Dated, Chandigarh, the 17th March, 2010

No. 28/11/2010-5B&C

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Head of Departments in Haryana,
Registrar, Punjab & Haryana High Court, Chandigarh,
All Commissioners of Divisions,
All Deputy Commissioners in Haryana State.

Dated, Chandigarh, the 26th February, 2010**Subject : Budget Monitoring System.**

Sir,

I am directed to refer you on the subject cited above and to say that it has been directed to introduce budget monitoring system from the next financial year 2010-2011 through Director, Treasury & Accounts Departments, Haryana, Chandigarh, in this system, the procedure will be as under :-

Proposed Budget Allocation Procedure

1. A Central Budget Allocation system will be developed which can be accessed from the website of Treasuries & Accounts Department.
2. After the budget is passed in Haryana Vidhan Sabha, the budget data will be uploaded on the web server at level of FD.
3. Senior most accounts personnel from Finance Department will be designated as Budget Controlling Authority (BCA for short) in the departments. They will be provided with a user ID and password to access the system.
4. When such authority logs in to the system, following option will be available :-
 - (i) Controlling Officer level Budget Allocation
 - (ii) Controlling Officer level Budget Addition
 - (iii) Controlling Officer level Budget Reallocation
 - (iv) DDO level Budget Allocation
 - (v) DDO level Budget Addition.
 - (vi) DDO level Budget Reallocation
 - (vii) Withdrawal of Budget from DDO/Controlling Officer
 - (viii) View Budget Report.
5. First three options will be available in case of department having two level of budget allocation e.g. Education, PWD (three wings), Health etc. In these departments. Budget Controlling Officers (BCO in short) allocation will be done at the head offices and these Budget Controlling Officers will further allocate budget to the DDOs under their jurisdiction. Such Budget Controlling Officer will also be provided with a user ID and password to access the system.
6. While allocating budget, the Object headwise budget allocated for the department will be shown depending on the various options selected viz. Plan/Non-Plan, Demand Number, Scheme, Voted/Charged, Recurring/non-Recurring and Scheme type (State/Central/Shared).

7. A datasheet will appear showing district wise all the DDOs in the department. Amount can be entered for these DDOs object wise for that particular scheme. The budget already allocated to DDO's will be checked so that the further allocation does not exceed the total budget allocated.
8. Similarly in the case of additional allocation of budget, the total budget of department and budget already allocated to a particular DDO will be shown. Further allocation can be done object wise for that DDO.
9. The system will provide online facility to the designated official of the department to withdraw the budget from a DDO from a scheme so that the same is allocated to other DDO. This will however be ensured by HODs, on the basis of expenditure data obtained from DDOs or from concerned treasury, that only unutilized budget of a DDO is withdrawn, if this is not ensured then when data is down loaded at Treasury level, such modification will not be accepted by OTIS, if expenditure already incurred by any DDO exceeds the redistributed budget. However, when expenditure data becomes available online, the System will verify from the central server expenditure database as to whether there are enough funds (excluding the expenditure, the DDO has already incurred or the reserves with controlling officers) available for withdrawal from an object head. If the funds are available then it will allow withdrawal of budget from the DDO charge in the budget data base from the DDO otherwise an error message will appear on the screen.
10. In case of exigencies the data management cell of T&A Department will be able to do all of the above activities on behalf of the department provided it receives a formal request from the user department.
11. The T&A department (DMC) will procure the list of DDO's so that it can be uploaded on the web server. An option will be given to T&A to add any new DDO.
12. A module will be provided in OTIS to down load the DDO wise Budget Allocation data in the treasury. In case, budget is transferred from one DDO to another in a particular scheme/object and more expenditure has already been done by first DDO, then a message will be shown that the budget cannot be shifted to the other DDO.
13. Separate one day training will be conducted for all the Budget Controlling Authorities and Budget Controlling Officers of all the departments.

All the departments are, therefore, requested to send lists of their DDOs as well as details of Budget Controlling Authority and Budget Controlling Officers in format as per annexure 'A', 'B' and 'C' (overleaf), to the Director, Treasures and Accounts Department, Haryana, 2nd Floor, 30 bays Building, Sector 17, Chandigarh by 07.03.2010 positively. For solution of queries, if any, contact the Director, Treasures & Accounts, Haryana, Chandigarh over Telephone No. 0172-2702438.

Yours faithfully,

Sd/-

Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 28/11/2010-5B&C

Dated, Chandigarh, the 26th February, 2010

A copy of the above is forwarded to Director, Treasuries and Accounts Department, Haryana, Chandigarh for information and necessary action.

Sd/-
Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 28/11/2010-5B&C

Dated, Chandigarh, the 26th February, 2010

A copy of the above is forwarded to All the Treasury Officers and Assistant Treasury Officers in the State of Haryana for information and necessary action.

Sd/-
Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 28/11/2010-5B&C

Dated, Chandigarh, the 26th February, 2010

A copy of the above is forwarded to the State Information Officer, NIC, Haryana State Unit, 9th Floor, Haryana Civil Secretariat, Chandigarh for information and necessary action.

Sd/-
Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 28/11/2010-5B&C

Dated, Chandigarh, the 26th February, 2010

A copy of the above is forwarded to the all branches in Finance Department for information and necessary action.

Sd/-
Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Contd...
Encl.

Annexure 'A'

Name of the Department _____

Designation of Budget Controlling Authority (BCA)	Address	Telephone Number	E-Mail Address

Annexure 'B'*

Name of the Department _____

Designation of Budget Controlling Officer (if any) : _____

Sr. No.	Treasury Code	Sub-Treasury Code	DDO Code	Designation of DDO	Address	Telephone Number	E-Mail Address

Annexure 'C'**

Name of the Department _____

Sr. No.	Designation of Budget Controlling Officers (BCO)	Address	Telephone Number	E-Mail Address

* In case of those department where budget is to be distributed through BCOs, the annexure 'B' should be B.C.O. wise, Further if a BCO is also a DDO, then details are required to be given in annexure 'B' also.

** Annexure 'C' to be filled by those departments where budget is not distributed directly by the HOD to the DDOs but it is distributed to Budget Controlling Officers, who distributes it further to DDOs.

Note :- In case of those departments where budget is to be normally distributed through BCOs but a few DDOs are also allotted budget directly, then both Annexure 'B' and 'C' should be filled up.

No. 14/1/2009-2B&C

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Heads of Department in Haryana,
Registrar, Punjab and Haryana High Court,
All Divisional Commissioner and DCs in Haryana,
Managing, Directors of all Boards and Corporations in Haryana,
Registrar, Maharishi Dayanand University Rohtak,
Kurukshetra University Kurukshetra,
CCS Haryana Agriculture University Hisar &
Guru Jambheshwar University, Hisar.

Dated, Chandigarh, the 18th February, 2009**Subject : Regarding Budget Availability at Finance Department's official website www.finhry.gov.in. & on Haryana's official Website www.haryana.gov.in.**

Sir,

I am directed to address you on the subject noted above and to inform that the complete Non-Plan, Plan and Receipt Budget of the Haryana Govt. for the year 2009-2010 is available on Finance Department's official website www.finhry.gov.in. & Haryana's Official website www.haryana.gov.in.

Any Department can view its Budget by selecting the appropriate option, i.e. Non-Plan/Plan/Receipt and then Summary/Detail etc. Major Head-wise budget is displayed on the screen. Even the printout of the same can be taken for future reference.

Head of Departments/Drawing and Disbursement Officers should avail this facility as and when required.

Yours faithfully,

Sd/-

Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 14/1/2009-2B&C

Dated, Chandigarh, the 18th February, 2009

Copies are forwarded to the following for information and necessary action :-

- (i) Accountant General, Haryana (A&E), Chandigarh.
- (ii) Accountant General, Haryana (Audit), Chandigarh.

Sd/-

Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioner & Principal Secretaries to Govt. Haryana and all Administrative Secretaries to Govt. of Haryana for information and necessary action.

Sd/-
Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Financial Commissioner & Principal Secretaries
to Govt., Haryana &
All Administrative Secretaries to Govt., Haryana.

U.O. No. 14/1/2009-2B&C

Dated, Chandigarh, the 18th February, 2009

A copy is forwarded to all the Branch Officers/Superintendent of Finance Department for information and necessary action.

Sd/-
Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Branch Officers/Supdts. of Finance Department.

U.O. No. 14/1/2009-2B&C

Dated, Chandigarh, the 18th February, 2009

CAG MATTER
DATE BOUND

No. 18/5/2011-3B&C

From

Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Heads of Departments and Commissioners of Divisions.
The Registrar, Punjab & Haryana High Court.

Dated, Chandigarh, the 20th June, 2011.

Subject : Instructions regarding suspected embezzlement and wasteful expenditure etc.

Sir,

I am directed to invite your attention to the rules 2.10(a), 2.10(b)(2) and 2.33 of PFR Vol.-I where the following instructions has been clearly laid down that :-

“Every Government employee incurring or sanctioning expenditure from the revenues of the State should be guided by high standards of financial propriety. Each Head of Department is responsible for enforcing financial order of strict economy at every step. He is responsible for the observance of all financial rules and regulations both by his own office and by subordinate disbursing offices. Among the principles on which emphasis is generally laid are the following :-

- (a) Every Government employee is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of the expenditure of his own money.
- (b) The expenditure should not be prima facie more than the occasion demands.
- (c) Money borrowed on the security of allocated revenues should be expended on those objects only for which money is borrowed.
- (d) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.
- (e) Government revenues should not be utilized for the benefit of a particular person or section of the community unless :-
 - (i) the amount of expenditure involved is insignificant, or
 - (ii) a claim for the amount should be enforced in a court of law, or
 - (iii) the expenditure is in pursuance of a recognized policy or custom.
- (f) No authority should sanction any expenditure which is likely to involve, at a later date, expenditure beyond its own powers of sanction.
- (g) The amount of allowances, such as traveling allowance, granted to meet expenditure of a particular type, should be so regulated that the allowances are not on the whole the sources of profit to the recipients.”

“That necessary funds to cover the charge exist, that expenditure does not exceed these funds, that the authority incurring the expenditure will be responsible for any excess over the sanctioned funds and that expenditure in anticipation of funds is incurred only in authorized cases.”

“Every Government employee should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government employee to the extent to which it may be shown that he contributed to the loss by his own action or negligence.”

It has come to the notice of the State Government that the number of cases of suspected embezzlement losses and wasteful expenditure are increasing in various departments. The State Government takes a very serious view of these lapses on the part of individuals as well as departments involved and therefore, request you to kindly ensure that the Financial Rules and Regulations laid down by the State Government in this regard are strictly followed by all the Departments and suitable steps are taken to check/discourage recurrence of such lapses in future.

Yours faithfully,

Sd/-

Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

No. 18/5/2011-3B&C

Dated, Chandigarh, the 20th June, 2011.

A copy is forwarded to the Accountant General (Audit) Haryana, Chandigarh for information.

Sd/-

Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioners & Principal Secretaries/
Administrative Secretaries to Govt. Haryana for necessary action.

Sd/-

Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioners & Principal Secretaries/
Administrative Secretaries to Govt., Haryana.

No. 18/5/2011-3B&C

Dated, Chandigarh, the 20th June, 2011.

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Heads of Departments in Haryana,
Registrar, Punjab & Haryana High Court, Chandigarh,
All the Commissioners of Divisions in Haryana,
All the Deputy Commissioner in Haryana State.

Memo No. 28/14/2011-5B&C

Dated, Chandigarh, the 23rd May, 2011.

Subject : Instructions regarding re-appropriation/diversion of fund request and submitting of bills in Treasury in month of March.

This has come to the notice of the Government that during the month of March 2011 there were a large number of requests made by various departments for diversion/re-appropriation of funds and further the Treasury Officer faced a huge rush of bills in the last week of the Financial Year. Such delay in getting funds diverted timely as well as utilizing the funds at last moment not only increase the probability of funds not being utilized efficiently but the scrutiny of such bills at Treasury also becomes impossible. To improve upon the procedure the Government has decided as follows :-

- (i) No bills pertaining to medical, TA, LTC, GPF, Arrears, Wages and salary will be accepted after 20th of March (or next working day if 20th March is a holiday) by the Treasury Officers. So such bills need to be presented at treasury before the said date. If any bill submitted upto the above referred date is rejected by Treasury Officer due to some objection, then the bill can be resubmitted by the 25th of March after removing the objection and also ensuring that budget is available online.
- (ii) No bills will be accepted at Treasury during the last three working days of Financial Year and treasuries will only dispose of the pending bills during these days. In exceptional cases permission from the Director, Treasuries & Accounts will be required.
- (iii) No bills with amount less than 50,000/- will be accepted after 25th of March.
- (iv) FD will not receive any request for re-appropriation/diversion after 15th of March (or next working day if 15th March is a holiday) and all cases relating to diversion will be fully dealt with by various branches of FD so that online data becomes available by 18th of March.
- (v) Whenever a request for re-appropriation is made by a department, it should be accompanied with a report generated from Online Budget System, indicating availability of funds with BCA for purpose of diversion. No request would be accepted by Finance Department, if such report is not provided by the department and the same would be rejected without going into the merits of the case.
- (vi) Last download of Budget file will be done by treasury at 10:00 am on the last working day of the Financial Year. So all the departments should ensure that distribution of budget to DDOs is done well before the said time.
- (vii) EPS pay orders will be generated by treasury upto 1:00 pm on the last working day of the financial year and should be collected by 2:30 PM by the

concerned DDOs so that the same are presented at treasury bank by 3:30 pm. Any delay in depositing EPS pay order with the bank will be responsibility of the DDO.

- (viii) In case of pay orders other than EPS or cheques also the validity will be upto 31st of March of the Financial Year and same need to be presented at bank by 6:00 pm on the last working day of the financial year. Such pay orders/cheques should be collected by DDO from the Treasury well before this time and treasury will not be issuing/generating any pay orders/cheques after 5:00 pm on the last working day of the Financial Year.
- (ix) On the last three working days of the financial year bills would be passed strictly in order of token number by the Treasury Officer and no request for passing the bills in priority will be entertained by them.

These instructions may kindly be brought to notice of all concerned in your departments.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioners & Principal Secretaries/ Administrative Secretaries to the Government of Haryana for information and necessary action.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioners & Principal Secretaries/
Administrative Secretaries to the Government of Haryana.

U.O. No. 28/14/2011-5B&C

Dated, Chandigarh, the 23rd May, 2011.

Endst. No. 28/14/2011-5B&C

Dated, Chandigarh, the 23rd May, 2011.

A copy is forwarded to all the Superintendents of Finance Department (Expenditure Control Branches only) for information and necessary action.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 28/14/2011-5B&C

Dated, Chandigarh, the 23rd May, 2011.

A copy is forwarded to all the Treasury Officers/Assistant Treasury Officers for information and necessary action.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

No. 28/14/2011-5B&C

From The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Heads of Departments in the State of Haryana,
The Commissioners, Ambala, Hisar, Rohtak & Gurgaon Divisions,
All the Deputy Commissioners and Sub Divisional Officers (Civil)
in the State of Haryana.

Dated : Chandigarh, the 21st March 2011.

Subject : Regarding utilization of the Budget/ Expenditure during the month of March, 2011.

Sir,

I am directed to invite your attention towards requirement of proper and timely utilization of budget for the current financial year. It has been decided that :-

1. Electronic Payment System (EPS) has been implemented at Treasury Office Chandigarh, Panchkula, Kurukshetra, Karnal, Panipat, Sirsa, Fatehabad and Gurgaon by which the amount is being credited in the bank account of beneficiaries/end users directly. Being online transfer of funds, EPS will not allow the payments after 4.00 pm of 31st March (as RBI does not allow electronic transaction after 4.00 PM) and bank will not be able to give credit after 31st March 2011 from the budget allocation for the current Financial Year 2010-11.

In view of this all DDOs may be directed to submit their bills in the Treasuries before 1.00 PM of 31st March so that EPS may be generated by the Treasuries in time. The EPS pay orders need to be presented at Bank before 3.00 PM on 31st March.

2. A large number of DDOs draw advance in the month of March for various payments. However DC bill is not submitted in treasury by 31st March. This leads to problem that such advances cannot be adjusted in the next financial year as financial rules do not allow the same. **So all the DDOs may be directed not to draw advances after 21st of the March in the current financial year and to submit the DC bills by 31st march positively.**

3. On last working day of the financial year there is huge rush of bills and it becomes practically impossible for the treasury to verify correctness of the same as required by rules. **So all the DDOs may be instructed that no bills will be accepted on the last working day of the financial year after 1:00 p.m. by the Treasuries.**

4. There is a practice among certain departments like DPR (Advances on a/c of celebration of various functions/Advertisement/Publicity etc.), Animal Husbandry and Health Department(Advances for purchase of medicines and equipments), District Administration (Advances for discretionary grants), Education Department and Sports Department (Advances for various events in the Schools/Colleges), Agriculture/Horticulture Department (Advances for purchase of pesticides/equipments), Social Justice & Empowerment Department (Advances for old age pension etc.) and Women & Child Development (Advances for expenditure of Anganwari Centres etc.) etc., which transfer funds into some bank accounts and thus park their funds after withdrawal from Treasury for utilization thereof later on even after the close of financial year. These departments withdraw advances, to be spent after the close of the financial year and submit their bills for adjustment in treasuries during the next financial year. However, financial rules do not allow such adjustment in next financial year. Thus this practice needs to be stopped with immediate effect.

In view of the above, all concerned may be directed that they should draw such advances well in time and submit their adjustment bill before the close of the financial year.

These instructions may be brought to the notice of all the concerned for strict compliance.

Yours faithfully,

Sd/-
Joint Secretary, Finance,
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 28/14/2011-5B&C

Dated: Chandigarh the 21st March 2011.

A copy each is forwarded to all the Financial Commissioners and Principal Secretaries/Commissioners and Secretaries to Government Haryana for information and necessary compliance.

Sd/-
Joint Secretary, Finance,
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 28/14/2011-5B&C

Dated: Chandigarh the 21st March 2011.

A copy each is forwarded to the Director, Treasuries & Accounts Department, Haryana, Chandigarh for information and necessary compliance.

Sd/-
Joint Secretary, Finance,
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 28/14/2011-5B&C

Dated: Chandigarh the 21st March 2011.

A copy each is forwarded to all the Treasury Officers and Assistant Treasuries Officers in the state of Haryana for information and necessary compliance.

Sd/-
Joint Secretary, Finance,
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

TOP PRIORITY
IMMEDIATE**No. 28/3/2011-1B&C**

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Heads of Department in Haryana,
Registrar, Punjab & Haryana High Court,
All Deputy Commissioners in Haryana and
Commissioners Rohtak, Gurgaon, Hisar and Ambala Divisions.**Dated, Chandigarh the, 1st February, 2011****Subject : Issue of Financial Sanctions - Rush of Expenditure in the last quarter of the Financial Year.**

Sir,

I am directed to address you on the subject noted above and to say that in order to ensure regular flow of expenditure throughout the year strict control on the issue of financial sanctions should be exercised and it should be ensured that contingent expenditure is evenly spread out over the year. However, notwithstanding these instructions, it has come to the notice of Finance Department that there is still a tendency in some of the departments to rush through the purchase proposals in the months of February and March. The sanctions issued in the month of March cause administrative inconvenience and are also not desirable from the points of view of good financial management. These last minute sanctions not only create irregular flow of expenditure but also disturb the ways and means position of the State Government due to heavy cash out-go from the State Exchequer at a time when the final re-appropriation are being assessed by Finance Department. This practice, has already been pointed out several time, is not only improper and objectionable but also against the general principles of Financial Propriety as envisaged under Rule 2.10 of P.F.R. Vol. I and the principles enunciated in Para 1.34 of the Punjab Budget Manual.

2. Finance Department, therefore, takes a serious view of such lapses and urges that the rush of expenditure in the closing quarter particularly in the month of March of the Financial Year should be avoided at every cost. You are, therefore, requested that expenditure in the last quarter of the year pertaining to your department be restricted to maximum 30% of the total expenditure.

3. These instructions may be brought to the notice of all concerned for strict compliance.

Yours faithfully,

Sd/-

Joint Secretary, Finance,
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

No. 28/3/2011-1B&C

Dated: 1.2.2011

A copy is forwarded to the Accountant General, Haryana (Accounts & Audit) Chandigarh for information and necessary action.

Sd/-
Under Secretary, Finance (Budget),
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioners & Administrative Secretaries to Govt. of Haryana for information and necessary action.

Sd/-
Under Secretary, Finance (Budget),
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Financial Commissioners &
Administrative Secretaries to Govt. of Haryana.

U.O. No. 28/3/2011-1B&C

Dated: 1.2.2011

A copy is forwarded to all the Branch Officers/Superintendents in the Finance Department, Haryana for strict compliance.

Sd/-
Under Secretary, Finance (Budget),
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Branch Officers/Supdts. of Finance Deptt.

U.O. No. 28/3/2011-1B&C

Dated: 1.2.2011

No. 13/1/2008-WM(2)

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Heads of Departments in Haryana.

Dated, Chandigarh, the 14th October, 2010

Subject : To incur the expenditure in an unauthorized way and to deposit the money in a Private Bank or Corporation.

Sir,

I am directed to refer to the subject noted above and to say that several departments withdraw the amount from the treasury on the basis of budget provision from the schemes with which their department is concerned in the month of March and deposited the amount in the private bank or corporation which is against the rules. They earn interest from that amount but it is not useful for the State Government. It is the misutilisation of Government money. It becomes the cause of over burden on the state exchequer. It is also harmful for the State Financial position many times. You are, therefore, requested that the amount should be withdrawn from the treasury against budget for emergent requirement of funds as mentioned in PFR Volume-I Rule 2.10 (b) 5. It is also requested that no fund should be deposited in the bank without the permission of Government.

Sd/-

Under Secretary, Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 13/1/2008-WM(2)

Dated, Chandigarh, the 14-10-2010

A copy is forwarded to All the Financial Commissioners & Principal Secretaries/
Administrative Secretaries to Govt., Haryana for information and necessary action.

Sd/-

Under Secretary, Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioners & Principal Secretaries/
Administrative Secretaries to Govt., Haryana.

U.O No. 13/1/2008-WM(2)

Dated, Chandigarh, the 14-10-2010

Endst. No. 13/1/2008-WM(2)

Dated, Chandigarh, the 14-10-2010

A copy is forwarded to the Director, Treasuries & Accounts Department, Haryana,
Chandigarh for information and necessary action.

Sd/-

Under Secretary, Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

No. 18/07/2010-3B&C

From

Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Heads of Departments and Commissioners of Divisions,
The Registrar, Punjab & Haryana High Court.

Dated, Chandigarh, the 10th August, 2010

Subject : Instructions regarding suspected embezzlement and wasteful expenditure on account of undue favour to contractors, excess/avoidable payments and blocking of funds etc.

Sir,

I am directed to invite your attention to the rules 2.10(a), 2.10(b)(2) and 2.33 of PFR Vol.-1 where the following has been clearly laid down that :-

“Every Government employee incurring or sanctioning expenditure from the revenues of the State should be guided by high standards of financial propriety. Each Head of Department is responsible for enforcing financial order of strict economy at every step. He is responsible for the observance of all financial rules and regulations both by his own office and by subordinate disbursing offices. Among the principles on which emphasis is generally laid are the following :-

- (a) *Every Government employee is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of the expenditure of his own money.*
- (b) *The expenditure should not be prima facie more than the occasion demands.*
- (c) *Money borrowed on the security of allocated revenues should be expended on those objects only for which money is borrowed.*
- (d) *No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.*
- (e) *Government revenues should not be utilized for the benefit of a particular person or section of the community unless :-*
 - (i) *the amount of expenditure involved is insignificant, or*
 - (ii) *a claim for the amount should be enforced in a court of law, or*
 - (iii) *the expenditure is in pursuance of a recognized policy or custom.*
- (f) *No authority should sanction any expenditure which is likely to involve, at a later date, expenditure beyond its own powers of sanction.*
- (g) *The amount of allowances, such as traveling allowance, granted to meet expenditure of a particular type, should be so regulated that the allowances are not on the whole the sources of profit to the recipients.”*

“That necessary funds to cover the charge exist, that expenditure does not exceed these funds, that the authority incurring the expenditure will be responsible for any excess over the sanctioned funds and that expenditure in anticipation of funds is incurred only in authorized cases.”

“Every Government employee should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government employee to the extent to which it may be shown that he contributed to the loss by his own action or negligence.”

It has come to the notice of the State Government that the number of cases of suspected embezzlement losses and wasteful expenditure on account of undue favour to contractors etc. is on the increase in various departments. The State Government takes a very serious view of these lapses on the part of individuals as well as departments involved and therefore, request you to kindly ensure that the Financial Rules and Regulations laid down by the State Government in this behalf are strictly followed by all the Departments and suitable steps are taken to check/discourage recurrence of such lapses in future.

Yours faithfully,

Sd/-

Under Secretary Finance(B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

No. 18/07/2010-3B&C

Dated, Chandigarh, the 10th August, 2010

A copy is forwarded to the Accountant General (Audit) Haryana, Chandigarh for information.

Sd/-

Under Secretary Finance(B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioner & Principal Secretaries/ Administrative Secretaries to Govt. Haryana for necessary action.

Sd/-

Under Secretary Finance(B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioner & Principal Secretaries/
Administrative Secretaries to Govt. Haryana.

No. 18/07/2010-3B&C

Dated, Chandigarh, the 10th August, 2010

No. 14/150/09-5FA

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Heads of Departments,
Commissioners of Divisions,
All Deputy Commissioners and
Sub Divisional Officers (Civil) in Haryana,
Registrar, Punjab & Haryana High Court, Chandigarh and
All the District and Session Judge in Haryana.

Dated, Chandigarh, the 10th November, 2009**Subject : Discrepancies pointed out by AG, Haryana regarding loans and advances and sanction/bill.**

Sir/Madam,

Please refer to the subject mentioned above. In this regard, I am directed to state as under :-

1. In case of employees recruited after 1.1.2006, the respective HOD/DDO should provide a list of employees to the AG, Haryana for allotting them distinct/unique No. so as to maintain proper identity of the employees before sanctioning/passing the loans and advances bills. As regards such list of employees recruited upto 30.9.2009, the list should be sent to AG office by 15.11.2009. For persons recruited on or after 1.10.2009, such list should be sent on quarterly basis. Starting w.e.f. quarter ending Dec. 2009, the list to be sent by 15/1/2010. The list should contain SR. No. Name of employee (First Name, Middle Name, Last Name), Father's name (First Name, Middle Name, Last Name), Date of birth (dd/mm/yyyy) form, date of joining the service and date of retirement. The unique number so allotted should be mentioned in the sanction letter, debit voucher and in the credit vouchers.
2. In case of employee recruited before 1.1.2006, whom the GPF No. has been allotted, the correct allotted GPF No. should be mentioned in the sanction letter as well as in the bill in debit voucher and credit vouchers.
3. Complete head of account regarding minor head depicting the nature of loan/advance, should be mentioned in the sanction/bill so as to avoid misclassification of the amount of the loan/advance.
4. The recovery schedules/challans should be filled properly specially giving the GPF A/c No. and also in the proper format which has already been prescribed by the Accountant General, Haryana.

The information should be sent to AG Office under intimation to this office.

Yours faithfully,

Sd/-

Joint Advisor, Finance
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy is forwarded to all Financial Commissioner & Principal Secretary and Commissioners & Secretaries to Govt. Haryana for information.

Sd/-
Joint Advisor, Finance
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioner & Principal Secretaries
and Commissioners and Secretaries to Govt., Haryana.

U.O. No. 14/150/2009-5FA

Dated : 10-11-2009

No. 14/150/2009-5FA

Dated : 10-11-2009

A copy is forwarded to all the Managing Directors/Chief Administrators/Secretaries of the Corporations/Public Undertakings/Boards in Haryana for information.

Sd/-
Joint Advisor, Finance
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

No. 15/32/2009-3B&C

From

Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Heads of Departments and Commissioners of Divisions
The Registrar, Punjab & Haryana High Court.

Dated, Chandigarh, the 29th April, 2009

Subject : Instructions regarding: Losses/Suspected embezzlement losses and wasteful expenditure on account of undue favour to contractors etc.

Sir,

I am directed to invite your attention to the rules 2.10(a), 2.10(b)(2) and 2.33 of PFR Vol.-I where the following has been clearly laid down that :-

“Every Government employee incurring or sanctioning expenditure from the revenues of the State should be guided by high standards of financial propriety. Each Head of Department is responsible for enforcing financial order of strict economy at every step. He is responsible for the observance of all financial rules and regulations both by his own office and by subordinate disbursing offices. Among the principles on which emphasis is generally laid are the following :-

- (1) Every Government employee is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of the expenditure of his own money.
- (2) The expenditure should not be prima facie more than the occasion demands.
- (3) Money borrowed on the security of allocated revenues should be expended on those objects only for which money is borrowed.
- (4) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.
- (5) Government revenues should not be utilized for the benefit of a particular person or section of the community unless :-
 - (i) the amount of expenditure involved is insignificant, or
 - (ii) a claim for the amount could be enforced in a court of law, or
 - (iii) the expenditure is in pursuance of a recognized policy or custom.
- (6) No authority should sanction any expenditure which is likely to involve, at a later date, expenditure beyond its own powers of sanction.
- (7) The amount of allowances, such as traveling allowance, granted to meet expenditure of a particular type, should be so regulated that the allowances are not on the whole the sources of profit to the recipients."

"that necessary funds to cover the charge exist, that expenditure does not exceed these funds, that the authority incurring the expenditure will be responsible for any excess over the sanctioned funds and that expenditure in anticipation of funds is incurred only in authorized cases "

"Every Government employee should realize fully and clearly that he will be hold personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government employee to the extent to which it may be shown that he contributed to the loss by his own action or negligence."

It has come to the notice of the State Government that the no. of cases of losses, Suspected embezzlement losses and wasteful expenditure on account of undue favour to contractors, excess/avoidable payments, blocking of funds, etc. is on the increase in various departments. The State Government takes a very serious view of these lapses on the part of individuals as well as departments involved and therefore, request you to kindly ensure that the Financial Rules and Regulations laid down by the State Government in this behalf are strictly followed by all the Departments and suitable steps are taken to check/discourage recurrence of such lapses in future.

Yours faithfully,

Sd/-
Under Secretary Finance (B),
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

No. 15/32/2009-3B&C

Dated, Chandigarh, the 29th April, 2009

A copy is forwarded to the Accountant General (Audit) Haryana, Chandigarh for information.

Sd/-
Under Secretary Finance (B),
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioner & Principal Secretaries/ Administrative Secretaries to Govt. Haryana for necessary action.

Sd/-
Under Secretary Finance (B),
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioner & Principal Secretaries/
Administrative Secretaries to Govt. Haryana.

UO No. 15/32/2009-3B&C

Dated, Chandigarh, the 29th April, 2009

Subject : Decisions taken/orders made under the binding provision of 'removal of difficulties' during the course of execution of contracts - qualitative assessment of the decisions/orders.

Will the Financial Commissioners & Principal Secretaries/Administrative Secretaries to Government of Haryana in the departments of PW(B&R), Public Health Engineering, Irrigation, Agriculture, Town & Country Planning, Power, Development & Panchayat and Industries kindly refer to the subject captioned above?

2. As they are aware, invariably every contract that is entered for and on behalf of the Government/agencies (wholly or substantially owned or controlled by the Government) contains an appropriate provision in the nature of 'removal of difficulties' during the execution of contracts as a binding clause and some paid employee of the Government/respective agency is assigned the responsibility to act under the said provision. This provision being a part of the contractual agreement happens to be an equal condition and can only address such residual aspects that are not expressly provided either directly or by implication otherwise in the agreement while impeding the smooth execution thereof making it essential to remedy the confusion/shortcoming by expressly resolving the issues with clarity and to that extent cannot be construed to be enabling the said authority to pass any order under it that amounts to vary the pitch of any of the existing provision of agreement, least of all giving/extending financial concessions/dispensations over and above what is otherwise implied in terms of the provisions of agreement. In such circumstances, such orders within the above stated parameters, need always to be passed by the paid employees of the Government/Agencies after exercising utmost diligence while keeping the concern of the interests of the Government/agency as paramount, that is to say without unduly compromising on the same. Needless to state further that such orders must always be adequately speaking justifying its necessity.

3. Instances however, have come to notice where while acting under the shelter of the provision in the said nature paid employees of the Government have passed such orders that amounts to vary the implication of other expressly laid provisions of the agreement favouring/furthering the cause of the other parties in the contract. Instances have also come to notice where even financial dispensations, directly or by implication, over and above the implied dispensation flowing out of the otherwise expressly laid down provisions have been extended unduly under the garb of such provisions. Occasionally such orders are mercilessly non-speaking as well. Such an exercise of authority is highly questionable and palpably colourable at times and there is a cause to curb effectively the temptations prompting the exercise of power in the said manner.

4. Accordingly, it has been decided to direct to observe the following precautions/adherences in addition to the existing controls in this regard :-

- (i) The meaning and scope of the said provision in the nature of 'removal of difficulties' as explained to the preceding para 2 and common miscarriages as narrated briefly in the para 3 must be brought to the notice of all concerned without any ambiguity.
- (ii) A list should be prepared of all such orders having been passed in the immediately preceding 10 years to begin with i.e. on or after 1.4.1999 and their nature (being permissible, just and fair) should be got examined by a third party. There would be no objection if the said third party happens to be an expert well versed in the contract laws.
- (iii) A separate list for the same duration should also be prepared where

dispensations that can be quantified in financial terms have been made. Such a list must contain the quantification of the dispensation and a copy must be sent to the F.D. as well. Even when the implication of 'risk and cost', etc., has been reduced compared to the one envisaged in the original contract to that extent it amounts to dispensing financial favour.

- (iv) In all such cases where the dispensations were unjustified or excessive or unfair or unjust or uncalled for or outside the scope of the provision (amounting to varying the otherwise expressly provided terms in the contract or not justified in terms of the provisions of the contract Act), a view to the end must be taken and, in all such cases where there is a justification, appropriate actions including process of recovery of pecuniary losses to the Government through negligence, incapacity and/or misbehaviour, should be initiated.
- (v) For future a mechanism for close monitoring in this regard must be evolved. If necessary, the contract drafts may be suitably revised or a supervisory standing committee to Continuously monitor, asses and approve the orders proposed to be passed may be instituted.
- (vi) The preventive and punitive measures in the future events of such/similar miscarriages must be very vigilantly done.

5. In this background. the concerned Financial Commissioner & Principal Secretaries/ Administrative Secretaries to Government of Haryana are requested to immediately undertake all necessary steps, including issuing specific directions wherever required. The measures as articulated in para 4 above are to be implemented/completed under their immediate control and directions.

6. These instructions should be brought to the notice of all concerned for strict compliance.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

The Financial Commissioners & Principal Secretaries/
Administrative Secretaries to Government of Haryana in the
departments of PW (B&R), Public Health Engineering, Irrigation,
Agriculture, Town & Country Planning, Power, Development &
Panchayat and Industries.

U.O. No. 28/24/2009-5B&C

Dated: 23rd March, 2009

INTERNAL CIRCULATIONS :

All the Officers, Deputy Secretaries/Under Secretaries/Superintendents of F.D.
In charge, Computer Cell (F.D.) for placing it on the official website of F.D.

Subject : Instruction of F.D. issued from time to time including the instructions related to financial propriety/prudence – delays in onwards communication to all concerned.

Will all the Financial Commissioners & Principal Secretaries/Administrative Secretaries to Government of Haryana kindly refer to the subject captioned above?

2. As they are aware, the Finance Department issues circulars/instructions from time to time to discipline expenditures, personnel policies and other activities ancillary to them. While doing so, largely it is guided by the provisions of CSR, PFR and Treasury Rules that are already in place but have either been forgotten or tended to having been voluntarily overlooked over a period of time. These instructions aim at reiterating and reminding them at times.
3. Instances have come to notice that rather than taking the pain of inculcating and enforcing such disciplines at their own in terms of existing provisions, a responsibility that the existing rules enjoins upon them even otherwise, the Heads of Departments are resorting to a very casual and careless attitude even in ensuring that the instructions reach promptly to all concerned. In the circumstances, it may not be unthinkable to assume that they are themselves not paying attention to them as responsibly as they should be.
4. Instances have come to notice where when confronted with the instances of not conveying or undue delay in conveying the instructions to the concerned hand, shelters were taken that they were marked to the ministerial assistance available to them for taking further necessary measures shifting the core responsibility on their heads which mostly terminates at the head of lowest ranking hand in the chain. These do not constitute one amongst the best administrative practices. There is a cause to remind them all that CSR, PFR, Treasury Rules, etc. do not acknowledge the ministerial assistance as 'responsible' hands; rather they acknowledge only the Heads of Departments alongwith the other officers to whom either they delegate the authority or authorities are delegated at their strength. Ministerial assistance are administrative machinery placed at their disposal to assist them and cannot be relied as substituting them once they choose to mark the PUC to them.
5. In these circumstance, the core of responsibility shall rest only on the head on which the rules enjoin them. In this background, the Heads of Departments and all other authorities responsible in terms of the rules/regulations/instructions/byelaws are advised to be wise enough not to over rely unreasonably on the ministerial assistance and make good use of machinery placed at their disposal for efficient discharge of duties and responsibilities including those that the rules, etc. assigns them.
6. As regards ensuring that the instructions reach promptly to all concerned, the responsibility shall rest on the HOD concerned directly. In all such circumstances where financial irregularity/impropriety that could have been avoided but perpetuates on account of instructions not reaching promptly to all concerned, in addition to several others that may be held to be responsible, the concerned HOD must always be made to share the blame proportionately.
7. In this background, the Financial Commissioners & Principal Secretaries/Administrative Secretaries to Government of Haryana are requested to immediately undertake all necessary steps, including issuing specific directions to the HODs/HOOs/DDOs in addition to these instructions to avoid scrupulously committing these irregularities.
8. All efforts are being made to post all the recent instructions on the web-site of the F.D. - www.finhry.gov.in- and it is recommended that this address should be made known to all concerned prompting them to visit it frequently. However, the instructions issued from time to

time must always be circulated through the existing process as at times some important instruction may be missing on the site.

9. These instructions should be brought to the notice of all concerned for strict compliance.

Sd/-
Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

The Financial Commissioners & Principal Secretaries/
Administrative Secretaries to Government of Haryana.

U.O. No. 5/2/2009-1B&C

Dated: 3rd March, 2009

U.O. No. 5/2/2009-1B&C

Dated: 3.3.2009

A copy is forwarded to the following for information and necessary action at their end :-

Accountant General (A&E/Audit), Haryana.
Registrar (General), the High Court of Punjab & Haryana.
All the Divisional Commissioners in Haryana.
All the Head of Department, Haryana.
All the Deputy Commissioners in the State.

Sd/-
Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

INTERNAL CIRCULATIONS :

All the Officers/Deputy Secretaries/Under Secretaries/Superintendents of F.D.
In charge, Computer Cell (F.D.)

Subject : Norms of Financial prudence — withdrawal of amount pertaining to budgetary allocation through cheques/pay orders endorsed to 'self' or 'bearer' regarding.

Will all the Financial Commissioners & Principal Secretaries/Administrative Secretaries to Government of Haryana kindly refer to the subject captioned above?

2. As they are aware, as per the system of financial prudence in place, the money is required to be drawn and disbursed directly to the intended beneficiary/end user through the available authorised instruments. However, it is noticed not very infrequently that at times on the pretext of urgencies and emergencies, DDOs authorise amounts to be drawn in cash by way of cheques/pay orders endorsed to 'self' or 'bearer' to be subsequently disbursed in cash to the intended beneficiary/end user. This practice happens to be unwarranted and carries a potential of misuse/misappropriation of grants/allocation provided through budgetary instruments. In the prevailing circumstances, Government encourages even the disbursement of salaries through direct transfer into the relevant bank accounts, but it is acknowledged that in some very rare circumstances and in isolated cases, such disbursement may become necessary through cheques/pay orders endorsed to 'self' or 'bearer'. But even in such rare eventuality, it would always pertain to object heads '01' and '02' alone.

3. Accordingly, it has been **decided to direct that henceforth no authorisation to withdraw amount provided through budgetary allocation would be issued by way of cheques/pay orders endorsed to 'self' or 'bearer', save for maintaining imprested amount, POL Advances and, under very rare circumstances, when it becomes essential to do so while disbursing the salary/dearness allowance. In all such rare circumstances, however, 'self' or 'bearer' cheque/pay orders debitible only on the object heads '01' and '02' must be endorsed in favour of the relevant employee alone. For the entire remaining object heads, under no circumstances amount can be drawn in cash. This condition shall apply even for the heads that are regulated additionally through the LOC and/or is not regulated through the treasuries.**

4. In all other circumstances, where the respective Financial Commissioners & Principal Secretaries/Administrative Secretaries to Government of Haryana are personally convinced that in the interest of smooth transaction of Government work, either specifically in a case or generally in any scheme and its pre notified object heads, it is essential to relax these conditions, the same may be done after obtaining the prior concurrence of the Finance Department.

5. All the **Treasury Officers/Assistant Treasury Officers of Treasuries/Sub Treasuries are being directed to abide by these instructions very strictly.**

6. In this background, the Financial Commissioners & Principal Secretaries/Administrative Secretaries to Government of Haryana are requested to immediately undertake all the required appropriate measures to ensure that the import and implication of these instructions are understood clearly by all concerned and are followed in letter and spirit. They may also take stock of the existing practices and, wherever and to whatever extent they are personally convinced, move the case seeking general or specific relaxations to the Finance Department.

7. All appropriate measures in this regard may kindly be taken/initiated.

8. These instructions should be brought to the notice of all concerned for strict compliance.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioners & Principal Secretaries/
Administrative Secretaries to Government of Haryana.

U.O No. 28/10/2009-5B&C

Dated 18th February, 2009

Endst. No. 28/10/2009-5B&C

Dated 18.2.2009

A copy is forwarded to the following for information and necessary action at their end :-

1. The Director, Treasuries and Accounts Haryana.
2. All the Treasury Officers/Assistant Treasury Officers in charge of Treasuries/ Sub Treasuries in Haryana. They are directed to abide strictly by these instructions meticulously and scrupulously.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 28/10/2009-5B&C

Dated 18.2.2009

A copy is forwarded to the following for information and necessary action at their end :-

1. Accountant General (A&E Audit), Haryana.
2. Registrar (General), the High Court of Punjab & Haryana.
3. All the Divisional Commissioners in Haryana.
4. All the Heads of Department, Haryana
5. All the Deputy Commissioners in the State. They are required to ensure that no Treasury Officer/Asstt. Treasury Officer is intimated/pressurized/otherwise propelled citing any emergency to act in a manner other than what is envisaged in these instructions and/or otherwise prescribed in Rules.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

INTERNAL CIRCULATIONS :

- (i) All the Officers/Deputy Secretaries/Under Secretaries/Superintendents of F.D.
- (ii) In charge, Computer Cell (F.D.)

**Important Instructions Pertaining to Norms of Financial Prudence Addressee
Must find time to Read it and Comply Promptly**

Subject : Norms of Financial prudence — withdrawal of amount/grant placed at the disposal of the Heads of Department/Offices, etc, against Advance Bill regarding.

Will all the Financial Commissioners & Principal Secretaries/Administrative Secretaries to Government of Haryana kindly refer to the subject captioned above?

2. As they are aware, in the guidelines for regulating expenditure, the amount grant provided for in the relevant Budget heads and placed at the disposal of Heads of Departments/ Offices are required to be utilised only up to the extent that can be drawn, disbursed, applied and adjusted fully within the running financial year in currency that is on or before the respective 31st day of March. The provision so made is also to be spent strictly for the intended purpose for which it has been so provided. Further to it, any withdrawal against Advance Bill is supposed to be always under the presumption that the amount so drawn in advance would be applied and adjusted fully within the said limit of time frame. Needless to add further that failure to do so amounts to serious financial lapse and irregularity on the part of the authority who proposes and authorise such withdrawals as also on part of the Heads of Departments/offices on whose disposal the grants are placed, unless amount so drawn against the Advance Bill are utilised and adjusted well within the relevant financial year.

3. Instances, however, have come to the notice that in routine amounts are drawn in cash against the Advance bills towards the end of the financial year liberally only to exhaust the budgetary allocations and at times such cash is retained and carried forward in hand to the next financial year to be spent and adjusted. This practice, apart from being impermissible, is also colourably objectionable.

4. Accordingly, it has been decided to direct that henceforth no withdrawal against Advance Bill would be permitted to be drawn after the respective 15th day March of the financial year in currency except with the express consent of the Finance Department on case to case basis. It is being done under the presumption that application and final adjustment of the expenditure invariably takes some time under the prevailing procedure of essential compliances, permitting at least 15 days for completing the required formalities for adjusting the amount so drawn. Further, it has also been decided to direct that in all such cases where the amount so drawn against Advance Bills is not fully adjusted/likely to be fully adjusted on or before the said 31st day of March even when they were so withdrawn on or before the said 15th day of March, such of the component that fails to get so adjusted must be deposited back into the consolidated Fund of Haryana through the appropriate receipt head strictly on or before the said 31st day of March.

5. All the Treasury Officers/Assistant Treasury Officers of Treasuries/ Sub Treasuries are being directed to abide by these norms. However, with the delegations of bulk of financial powers to the Administrative Departments at various levels, the responsibility of ensuring compliance of financial prudence norms lies suitably with the Administrative Departments as well.

6. In this background, the Financial Commissioners & Principal Secretaries/ Administrative Secretaries to Government of Haryana are requested to immediately undertake following exercise/take following measures :-

- (i) Disseminate the crux of these norms in letter and spirit while ensuring strict compliance thereof.

- (ii) Sensitise the Heads of Departments/ Offices of the obligations on their part in this regard very clearly,
- (iii) Must ensure that the time frames and embargoes/ compliances envisaged in these instructions are also applied mutatis-mutandis for all such heads of account forming part of Budget that are regulated through a mechanism not involving the Treasuries/Sub Treasuries, and
- (iv) Take such other measures/issue such other instructions/order as they may deem fit furthering the cause of these instructions to all the departments/ PSUs within their respective administrative control.

7. All appropriate measures in this regard may kindly be taken/initiated urgently.

8. These instructions should be brought to the notice of all concerned for strict compliance.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioners & Principal Secretaries/
Administrative Secretaries to Government of Haryana

U.O. No. 28/8/2009-5B&C

Dated 17th February, 2009

Endst. No. 28/8/2009-5B&C

Dated 17.2.2009

A copy is forwarded to the following for information and necessary action at their end :-

1. The Director, Treasuries and Accounts, Haryana.
2. All the Treasury Officers/Assistant Treasury Officers in charge of Treasuries/ Sub- Treasuries in Haryana. They are directed to abide strictly by these instructions very meticulously and scrupulously.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 28/8/2009-5B&C

Dated 17.2.2009

A copy is forwarded to the following for information and necessary action at their end :-

1. Accountant General (A&E/Audit), Haryana.
2. Registrar (General), the High Court of Punjab & Haryana
3. All the Divisional Commissioners in Haryana
4. All the Heads of Department, Haryana
5. All the Deputy Commissioners in the State.

They are required to ensure that no Treasury Officer/Asstt. Treasury Officer is intimidated/pressurised/otherwise propelled citing any emergency to act in a manner other than what is envisaged in these instructions and/or otherwise prescribed in Rules.

Sd/-
Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

INTERNAL CIRCULATIONS :

- (i) All the Officers/Deputy Secretaries/Under Secretaries/Superintendents of F.D.
- (ii) In charge, Computer Cell (F.D.)

BUDGET - 2009-10
DATE BOUND COMPLIANCES REQUIRED

[IN THE ABSENCE OF REQUIREMENT SPECIFIED TO BE OTHERWISE, RESPONSE MUST BE DELIVERED TO THE FINANCE DEPARTMENT IN THE B & C BRANCH; 7th FLOOR, MAIN CIVIL SECRETARIAT]

Subject : Weeding out the continuing redundant 'object heads of account' in the Budget.

Will all the Financial Commissioners & Principal Secretaries/Administrative Secretaries to Government of Haryana kindly refer to the subjected cited above?

2. While scrutinising the 'actuals' of the expenditures against the provision in the Budget 2007-08 in the process of preparing and finalising Budget proposals 2009-10, it has been noticed that across the heads of account, there are over a thousand entries each on the Plan and Non Plan side where as against the provision in Budget ranging up to Rs. 1,00,000/-, the actual expenditure incurred happens to be less than Rs. 5,000/-. In overwhelming majority of such heads of account, the actual expenditure was 'nil'. A comprehensive list of all such heads up to the 'object head' is appended to this U.O. to serve as a ready reference. It seems obvious that over a period of time extending up to decades in past certain object heads were created to meet specific purposes and even after the said purpose was either met or their justification extinguished or their purposes were subsumed elsewhere, they are being carried forward even now simply for the sake of keeping them alive by proposing and making notional provision therein.

3. It needs to be appreciated that apart from locking the resources, that can be gainfully utilised elsewhere, unnecessarily to drag these object heads indefinitely, the presence of such object heads makes the Budget documents voluminous and cumbersome while making the exercise of reparation of Budget proposals a tedious one. This is an unwarranted and unnecessary burden to carry on indefinitely. Now, the process to create new object heads is not so complicated either.

4. It is being proposed to weed out all these redundant object heads once and for all by diminishing the allocation pertaining to all these object heads to 'nil' in the Budget Estimates for 09-10 and extinguishing them altogether for all subsequent Budgetary exercises. They would cease to figure in all the subsequent Budgetary proposals including the supplementary proposals and Budget Estimate 10-11.

5. It has, however, been decided that before giving effect to the proposed action as explained above, the Administrative Departments must be afforded an opportunity to reassess the justification of the continuance of these object heads in the background of whatever has been stated earlier with an open mind and propose with justification the causes for continuance of such of these object heads that, in their opinion, must continue despite the expenditure booked under them over the past few years at the level of 'nil' or notional (below Rs. 5,000/-). Such proposal may be sent urgently for the consideration of the Finance Department by hand in such a way so as to **reach by hand the Special Secretary (Budget) or Under Secretary (Budget) or In Charge (FD Computer Cell) on 7th Floor of the Haryana Civil Secretariat latest by 5.00 pm on 19th January, 2009.** It may kindly be noted that there is no need to extend concurrence for closing these object heads and such of all the object heads where the F.D. finds insufficient justification for perpetual continuance shall be closed following the procedure enumerated above.

6. In this background, the Financial Commissioner & Principal Secretaries/

Administrative Secretaries to Government of Haryana are requested to immediately undertake following exercise/take following measures :-

- (i) Cause the lists appended to this U.O. to be scrutinised carefully to find out which of the object heads listed therein pertains to the activities under their respective administrative control;
- (ii) A onetime exercise must immediately be caused to be conducted urgently to assess the relevance of the continuance of the object heads so identified. Looking at the paucity of time, the non-working days (Saturday and Sunday) may be utilised for this exercise;
- (iii) If necessary, cause a comprehensive list with adequate justification with reference of such of object heads which, in their opinion, has a cause to continue. While sending such justification, 'nil' or 'nominal' actual expenditure in FY 07-08 must invariably be explained; and
- (iv) Ensure that the justification so required must reach the destination hand as stated above well within the dead line. It would be advisable to send the person well versed with the issue along with the list so that any query that the F.D. may have can be responded to there and then.

8. Looking at the date bound compliances in order to prepare and finalise the Budget proposal, it must always be borne in mind that no 'delayed response' would be entertained and it would be presumed that there remained nothing with the A.D. to say against the proposed action in this reference.

9. These may be brought to the notice of all concerned for strict compliance.

Sd/-
Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioners & Principal Secretaries/
Administrative Secretaries to Government of Haryana.

U.O. No. 28/5/2009-1B&C

Dated, Chandigarh, the 16th January, 2009.

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Heads of Departments in Haryana State.
Registrar, Punjab & Haryana High Court.

Memo No. 15/5/2001-3B&C

Dated 25th September, 2002

Subject : Financial irregularities – avoidance thereof.

Reference the subject noted above.

2. It has been observed by the Finance Department that, the following areas of Finance Department instructions and Financial Rules are not being fully complied with by various departments :-

1. The provisions/rules contained in Accounts Code and Budget Manual are not adhered to.
2. Some Departments are incurring expenditure without budget allocation. This has invited adverse criticism from the PAC.
3. DDO-wise budget allocation is not being done in all Departments.
4. Employees Unique Code No. has not been allotted by most of the departments so far. The departments do not maintain retirement profiles.
5. Reconciliation of receipts and expenditure is not being done by most of the departments with the monthly accounts supplied by AG, Haryana.
6. Personal ledger accounts are not properly maintained and updated. Personal Deposits under 8443-Civil Deposits-personal deposits are not closed on 31st March every year. In certain cases, even the AG has not been consulted before opening of PLAs.
7. Presently, CAOs/SAOs/AOs working in some departments are not involved in the budget framing exercise. They are also not members of Departmental Audit. Committees.
8. Replies of PAC/CPU paras and audit objections are not being submitted within the stipulated time, and large number of old Audit paras are pending in different Departments.

3. The above mentioned irregularities have been seriously viewed. As such, the Heads of Departments are required to ensure that these irregularities do not take place. Particularly the following should be ensured :-

1. All the budget work is routed through CAOs/SAOs/AOs posted in their departments.
2. DDO level budget allocation is done in the month of April every year.
3. The retirement profile is prepared and maintained every year.
4. Employee Unique Code Nos. of all the departments having less than 30000 employees is allotted before next budget. Rest Departments will complete their work thereafter.

5. The AG Haryana has started providing floppies of Accounts Department-wise and CCO wise containing DDO wise/Sub-Head wise expenditure in details. The concerned CAOs/SAOs/AOs will scrutinise the floppies received from AG Office and reconcile it with AG Office and settle discrepancies. The departments should depute an official as Liaison Officer to collect the floppies from AG Office.
 6. The CAOs/SAOs/AOs shall send a memo to Deputy Secretary Finance (B) after 7th of every month that they have reconciled the receipt and expenditure figures with AG office.
 7. It will be ensured that no excess expenditure is incurred over and above the sanctioned budget this year. The budget should be framed correctly and on the realistic basis. If any amount is required this year over and above the sanctioned budget that can be carried over to the next year but in any case, excess expenditure is not to be incurred.
 8. All transactions are done as per rules and regulations.
 9. No advance drawl of funds is made unless payment is ripe to be made.
 10. If anything contrary to the rules is occurring in any department in spite of their advice, the concerned CAOs/SAOs/AOs will write to the FD immediately.
 11. It will be ensured that replies to CAG/PAC/CPU paras and audit objections are sent within the stipulated period through the concerned Administrative Secy. to the concerned quarters not by HODs or PSU itself.
 12. The Detailed Contingent Bills of all AC bills are submitted to the AG, Haryana.
 13. No PLA is opened without consultation with AG (A&E), Haryana. All PLAs of personal deposits are closed on 31st March every year and reopened with the permission of AG through FD if required next year. Plus & minus memos are submitted to the AG, Haryana. No amount under PLAs is retained irregularly. PLA accounts are properly maintained and operated. No receipt is retained under PLAs unauthorisedly.
4. It is also requested that the concerned CAOs/SAOs/AOs may also be associated in the Audit Committees.

Sd/-
Deputy Secretary Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy is forwarded to all the Administrative Secretaries to Govt. Haryana for information and necessary action.

2 It is requested that a circular may be sent to Heads of Departments authorising the CAOs/SAOs/AOs to inform FD about irregularities of the Department if any.

Sd/-
Deputy Secretary Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Administrative Secretaries to Govt., Haryana.

U.O. No. 15/5/2001-3B&C

Dated 25th September, 2002

A copy is forwarded to the : -

- (i) Director Treasuries & Accounts Department, Haryana.
- (ii) Deputy Secretary Finance (RS) (in FA Branch).
for necessary action.

Sd/-

Deputy Secretary Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

- (i) The Director, Treasuries & Accounts, Haryana.
- (ii) The Deputy Secretary Finance (RS) (in FA Branch).

U.O. 15/5/2001-3B&C

Dated 25th September, 2002

No. 15/5/2001-3B&C

Dated 25th September, 2002

A copy is forwarded to the following for information :-

- (a) Accountant General (Audit), Haryana, Chandigarh.
- (b) Accountant General (A&E), Haryana, Chandigarh.
- (c) Secretary, Haryana Vidhan Sabha, Chandigarh.

Sd/-

Deputy Secretary Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

MOST IMMEDIATE**No. 28/60/84-1B&C**

From

The Financial & Secretary to Government,
Haryana, Finance Department.

To

All Heads of Department,
Commissioner, Ambala/Hisar Divisions and
All the Deputy Commissioner in the State,
The Registrar, Punjab and Haryana High Court.**Dated, Chandigarh, the 11th September, 1985****Subject : Control over expenditure – monitoring – reconciliation of expenditure/
accounts.**

Sir,

I am directed to invite your attention to para 3 of the Finance Department circular letter of even No. dated 1.3.85 on the subject noted above wherein it was impressed upon you that in order to ensure accuracy of departmental accounts and departmental financial control effective, there should be proper accounting, reconciliation of figures and monitoring of expenditure. It has, however, been observed that the Heads of Department attach very little importance to proper maintenance of accounts in their own offices and their subordinate offices which consequently results in the late finalisation of the monthly accounts. This object can only be achieved if the Heads of Departments keep a constant watch on the flow of expenditure and receipt under various minor/major heads concerned with their departments. Notwithstanding standing instructions in para 12.22 of the Punjab Budget Manual which inter-alia requires the submission of statements of monthly expenditure in form BM 30 by the department to Finance Department but no proper attention is being paid to these instructions. In view of the paramount need of monitoring the expenditure and realization of receipts, it has been decided that in future the departments should collect the detailed figures of monthly expenditure and receipts by the 10th of the next month and after reconciliation with the Accountant General should send it to the Finance Department by 15th of that month. This would enable the Finance Department to have a close and comprehensive picture of the trend of expenditure and income, of all the Departments. I am therefore, to request you that the monthly statement of receipts and expenditure pertaining to your department under your control may please be supplied to the Finance Department regularly by the 15th of the next month as mentioned above and these instructions may please also be brought specifically to the notice of all concerned under your control for strict compliance. The receipt of this communication may please be acknowledged.

Yours faithfully,

Sd/-

(R.L. ANAND)

Superintendent Budget & Committee,
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

No. 28/60/84-1B&C

Dated, Chandigarh, the 11th September, 1985

A copy is forwarded to Accountant General, Haryana for information.

Sd/-
(R. L. Anand)
Superintendent Budget & Committee
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioners and all the Administrative Secretaries to Govt., Haryana for information and necessary action.

2. They are requested to ensure that the monthly statement of the receipt and expenditure is sent regularly by the department under their administrative control by the stipulated date.

Sd/-
(R. L. Anand)
Superintendent Budget & Committee
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

To

- (i) All the Financial Commissioner to Govt., Haryana;
- (ii) All the Administrative Secretaries to Govt., Haryana.

U.O. No. 23/60/84-1B&C

Dated, Chandigarh, the 11th September, 1985

A copy is forwarded to all the Branch Officers/Superintendents in the Finance Department for information and necessary action with reference to the proceedings of para 1 of the meeting held on 20.7.85 as intimated by the Finance Department U.O. No. 28/34/85-5B&C, dated 3.8. 1985.

Sd/-
(R. L. Anand)
Superintendent Budget & Committee
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

To

All Branch Officers/Superintendent in the
Finance Department.

U.O. No. 23/60/84-1B&C

Dated, Chandigarh, the 11th September, 1985.

No. 2/2(4)-84-2FR-II

From

The Commissioner & Secretary to Government,
Haryana, Finance Department.

To

All Head of Departments,
Commissioner, Ambala and Hisar Divisions,
All Deputy Commissioner and
Sub Divisional Officer (Civil) in Haryana,
The Registrar, Punjab and Haryana High Court, Chandigarh.

Dated, Chandigarh, the 27th June, 1984**Subject : Drawal of Funds in advance of requirements.**

Sir,

I am directed to address you on the subject noted above and to say that rules 2.10(b)(5) and 7.12(i) of Punjab Financial Rules Vol. I read with rule 6.2 of Subsidiary Treasury Rules stipulated that money should not be drawn from the Treasury unless required for immediate disbursement or has already been paid out of permanent advance. Drawal of advances from the Treasury for the execution of works, completion of which is likely to take considerable time, is also inadmissible. Any unspent balance is required to be refund into the Treasury promptly.

2. Despite these provision, it has been brought to the notice of the Finance Department by the Accountant General Haryana, that test check in audit of certain offices revealed that huge funds drawn during March, 1978, March 1980, March 1981, March 1982, March 1983, for purpose of material, execution of works disbursement of subsidy etc. were retained in the form of cash of Remittance Treasury Receipts etc. Out of this amount so retained, some disbursements of course, were made and some amount was also refunded into the Treasury subsequently. Finance Department take a serious view of such lapses and fell that this tendency of drawal of funds in advance of requirements is not desirable and needs to be curbed immediately.

3. I am therefore to request you to issue suitable instructions to the subordinate under your control in this regard.

Yours faithfully,

Sd/-

Under Secretary Finance
for Commissioner & Secretary to Government,
Haryana, Finance Department.

A copy is forwarded to all Financial Commissioners and Administrative Secretaries to Govt. Haryana.

2. They are also requested to ensure that such lapses do not occur in the departments under their control.

Sd/-

Under Secretary Finance
for Commissioner & Secretary to Government,
Haryana, Finance Department.

To

All Financial Commissioners and Commissioners and
Administrative Secretaries to Govt., Haryana.

U.O No. 2/2(4)84-2FR-II

Dated, Chandigarh, the 27th June, 1984

No. 2/2(4)84-2FR-II

Dated, Chandigarh, the 27th June, 1984

A copy is forwarded to the Accountant General, Haryana with reference to his letter No. C.A (Civil) 40-5/83-84/287, dated 15.6.84 for information.

Sd/-

Under Secretary Finance
for Commissioner & Secretary to Government,
Haryana, Finance Department.

No. 2/2(4)84-2FR-II

Dated, Chandigarh, the 27th June, 1984

A copy is forwarded to the Secretary, Haryana Vidhan Sabha for information of the Public Accounts Committee.

Sd/-

Under Secretary Finance
for Commissioner & Secretary to Government,
Haryana, Finance Department.

A copy is forwarded to all Branch Officers/ Superintendents/Deputy Superintendents in Finance Departments for information.

Sd/-

Under Secretary Finance
for Commissioner & Secretary to Government,
Haryana, Finance Department.

To

All Branch Officers/Superintendents/
Deputy Superintendents in finance Department.

U.O No. 2/2(4)84-2FR-II

Dated, Chandigarh, the 27th June, 1984.

क्रमांक 3/2/(1)-82-2एफआर-11

प्रेषक

आयुक्त एवं सचिव, हरियाणा सरकार,
वित्त विभाग।

सेवा में

हरियाणा के सभी विभागाध्यक्ष,
आयुक्त, अम्बाला तथा हिसार मण्डल
तथा सभी उपायुक्त एवं उपमण्डल अधिकारी (ना.)।
रजिस्ट्रार, पंजाब तथा हरियाणा राज्य उच्च न्यायालय, चण्डीगढ़।

दिनांक, चण्डीगढ़, 25 मई, 1983 (25th May, 1983)

विषय : संचित निधि (Consolidated Fund) में राज्य सरकार द्वारा वसूल की गई या प्राप्त की गई सरकारी राशियों या राजस्वों की अदायगी तथा सरकार लेखे में अन्य सरकारी राशियों की अदायगी।

महोदय,

मुझे निर्देश हुआ है कि मैं आपका ध्यान उपरोक्त विषय की ओर दिलाऊँ और कहूँ कि पंजाब खजाना नियमावली जिल्द-1 के नियम 7 की व्यवस्था अनुसार सरकार के राजस्वों के कारण सरकारी कर्मचारियों द्वारा वसूल किया गया या उनको प्रस्तुत किया गया कुल धन या राज्य सरकार द्वारा लिया गया या प्राप्त किया सरकारी धन, अनुचित देरी किये बगैर, खजाने या बैंक में जमा करवाना होता है और उसे राज्य की संचित निधि में दर्ज करना होता है। पूर्वोक्त के अनुसार प्राप्त किया गया धन विभागीय खर्च पूरा करने के लिए विनियोजित नहीं किया जाएगा और न ही उसे राज्य की संचित निधि से किसी भी तरह अलग रखा जाएगा। सरकार के किसी भी विभाग से ऐसा किया जाना अपेक्षित नहीं कि वह राज्य के राजस्व के कारण प्राप्त किया गया कोई धन राज्य की संचित निधि से अलग रखें।

2. परन्तु सरकार के ध्यान में यह बात आई है कि कई विभाग उपरोक्त नियम का अनुपालन दृढ़ता से नहीं कर रहे। उदाहरणतया हरियाणा अतिथि विभाग की देहली शाखा द्वारा माह में केवल एक या दो बार खजाना में राशियाँ जमा करवाई जाती हैं जबकि ऐसी राशियाँ उनके संगठन द्वारा नियमित रूप से प्रतिदिन इकट्ठी होती हैं। ऐसा प्रतीत होता है कि इन राशियों को दैनिक खर्च के लिए प्रयोग में लाया जाता रहा होगा। परन्तु उपरोक्त नियम के उप नियम (2) में लिखित विभागीय खर्च के लिए इस विभाग का वर्णन कही भी नहीं है। हरियाणा में कई विभाग/निगम तथा संगठन सम्भवतः ऐसे और भी हो सकते हैं जो इस प्रकार से नियमों की उल्लंघना करते होंगे। अतः आपसे अनुरोध है कि आप अपने अधीनस्थ सभी आदान तथा वितरण अधिकारियों को आवश्यक आदेश दे कि वे उपरोक्त नियम की स्वतः स्पष्ट पालना करें।

3. कृपया इस पत्र की पावती भेजें।

भवदीय,

हस्ता: /—

संयुक्त सचिव, वित्त (आर)

कृते: आयुक्त एवं सचिव, हरियाणा सरकार,
वित्त विभाग।

No. 1/6/81-WM(I)

From

The Commissioner and Secretary to Government,
Haryana, Finance Department.

To

All Heads of Departments,
Commissioners of Ambala and Hisar Divisions, and
All Deputy Commissioners in the State.
The Registrar, Punjab & Haryana High Court and
All District and Sessions Judges in Haryana,
All Sub Divisional Officers (Civil) in the State.

Dated, Chandigarh, the 30th September, 1981

Subject : Maintenance of accounts of Cycle advance given by the Govt. of Haryana to its employees.

Sir,

I am directed to invite your attention to the subject noted above and to say that the question of maintenance of accounts of cycle advance, given by the State Government to its employees, by the respective Drawing and Disbursing officers instead of by the Accountant General, Haryana, has been under the consideration of the State Government. It has been decided in consultation with the Accountant General, Haryana that the work of maintenance of accounts of Cycle advance will be transferred to the Drawing and Disbursing Officer w.e.f. 1.10.1981. The Accountant General Haryana will furnish to the respective Drawing and Disbursing Officer, the balance due against each loanee as it stood on 30.9.1981 by 3rd December, 1981. In the meanwhile the Drawing and Disbursing will continue to deduct the advance due for payment from the concerned employees and would maintain the accounts there.

2. As regards guidelines for the maintenance of accounts and recovery thereof, the same are given in Annexure I to this letter. The register of watching recovery of cycle advance, schedule of recovery of cycle advance and the formula for the calculation of interest are given in Annexure II, III & IV. I am to request you to instruct all the Drawing and Disbursing Officers under your control to take immediate necessary action in the matter and also request the Accountant General Haryana to furnish the balances in respect of the employees.

3. Please acknowledge receipt of this letters.

Yours faithfully,

Sd/-

Under Secretary Finance (B)
for Commissioner & Secretary to Government,
Haryana, Finance Department.

Encls : Annexure-IV

Contd...
Encl.

Annexure – IV

Suppose an advance of Rs. 300/- was granted to Mr. 'X'. The amount was drawn in January, 79. The amount was recovered in 20 instalments @ Rs. 15/- P.M. The first recovery was made from the salary bill of January, 79 paid in Feb. 79. The interest will be calculated as under :-

	Rs.
January, 79	300
2/79	285
3/79	270
4/79	255
5/79	240
6/79	225
7/79	210
8/79	195
9/79	180
10/79	165
11/79	150
12/79	135
1/80	120
2/80	105
3/80	90
4/80	75
5/80	60
6/80	45
7/80	30
8/80	15
9/80	-
	3150

Total x Rate of interest
100 x 12

IMMEDIATE**No. 11249-TA(7T-GENL)-HR-71/5947**

From

The Secretary to Government, Haryana,
Planning and Finance Department.

To

All Heads of Departments,
The Commissioners Ambala Division,
All Deputy Commissioners in Haryana,
The Registrar, Punjab and Haryana High Court,
All District & Session Judges in Haryana.**Dated, Chandigarh, the 29th April, 1971****Subject : Incomplete Schedules of recoveries.**

Sir,

I am directed to address you on the subject noted above and say that the Accountant General Haryana, Simla, has pointed out that in a large number of cases, Schedules showing details of recoveries made in the bills presented at Treasuries and Sub-Treasuries are not attached thereto, as a result of which a great difficulty is experienced by the audit office in posting credits in the relevant receipts accounts correctly. I am, therefore, to request you to issue necessary instructions to all Drawing and Disbursing Officers under your control to ensure that the defects pointed out by the Accountant General, Haryana, in this behalf vide his letter No. Comp. II/Misc./70-71/2856, dated the 31st March, 1971, (Copy enclosed) do not occur in the case of bills presented at Treasuries and Sub-Treasuries.

Yours faithfully,

Sd/-

(P.L. Sondhi)

Administrative Officer,

Encl. (as above)

for Secretary to Government, Haryana,
Planning and Finance Department.

No. 11249-TA (7T-GENL)-71/5948

Dated, Chandigarh, the 29-4-71

A copy (with a copy of A.G. letter under reference) is forwarded to all Treasury Officers including Haryana Treasury Chandigarh/Assistant Treasury Officers in Haryana State for information and necessary action.

Sd/-

(P.L. Sondhi)

Administrative Officer,

Encl. (as above)

for Secretary to Government, Haryana,
Planning and Finance Department.

No. 11249-TA (7T-GENL)-71/5948

Dated, Chandigarh, the 29-4-71

A copy with ten spare copies forwarded to the Accountant General, Haryana, Simla for information with reference to his letter No. Comp. II/Misc./70-71/2856, dated the 31.3.1971.

Sd/-

(P.L. Sondhi)

Administrative Officer,

for Secretary to Government, Haryana,
Planning and Finance Department.

Copy of letter **No. Comp. II/Misc./70-71/2856, dated 31.3.71** from the Accountant General, Haryana, Simla-III to the Secretary to Govt. of Haryana, Finance Department, Chandigarh.

Subject : Incomplete schedules of recoveries.

I am to state that of late, it has been noticed that correspondence regarding recovery schedules for recoveries made by the various Drawing and Disbursing Officers of the State Govt. from the non-gazetted staff working under them, is on the increase. This is mainly due to non receipt or receipt of incomplete recovery schedules with the bills/vouchers. It is felt that if due attention is paid to the preparation of recovery schedules, it will not only reduce this avoidable correspondence at both the end, but also will go a long way to help the individuals as also this office to maintain their accounts properly. The defects generally noticed and the correct requirement to be followed are mentioned below.

(a) Recovery schedules relating to G.P. Fund

- (i) The recoveries relating to G.P. Fund as also the C.P. fund are shown in the bills in the one and the same column and only one schedule is prepared. As both the Fds are quite different in nature the recoveries should be shown in separate columns and to separate schedules prepared and attached to the bills.
- (ii) The A/c Nos. of the subscribers are not mentioned in the recovery schedules. As this is the basic information required to be supplied by the Department, this should be provided invariably. In addition against each recovery and name, in the body of the bill itself, the A/c No. should also be mentioned. This information can be made use of in this office in the case of loss of schedules in transit or for tracing out the missing credits, if any, of subscribers. The pay of the subscriber should also be noted on the schedule.

(b) Recovery of advance of pay

Details relating to original vouchers (viz. voucher No., month, amount of advance, name of the try. and the head of account) with which the advance was drawn are not furnished in the recovery schedules. In the absence of this information, it becomes difficult to link the recovery with the debit. This information should be furnished invariably and number of installment of recovery clearly indicated in the schedule.

(c) Schedule of "Recovery of over payment" "Misc. recovery" or "Excess payments" or refund of undisbursed pay & allowances"

In all these cases, name and designation of the official, particulars of over/ excess payment, the period to which the payment pertains, try. voucher No. and date in which originally drawn name of the try. at which drawn and above all the split up of the amount into pay of DA., CA, other allowances etc. are not clearly mentioned in the schedules in the case of recoveries or on the last pay of the bill at the appropriate place in the case of undisbursed pay and allowances. All the particulars are essential for proper classification of expenditure refund and must be given by all concerned.

(d) Schedule of House Rent (Rent Roll)

The name of the Division and pay of the official are not mentioned in the Rent Roll which must be noted by the Drawing and Disbursing Officers.

(e) Schedule of House Building Advance, Scooter, Motor Car and Cycle advance

Complete particulars such as pay of the official/officers, amount of loan originally sanctioned, Nos. of installments etc. are not recorded in the recovery schedule. This information should be supplied by the Department.

(f) Subsistence allowance

The split up of the amount into pay "D" and "GA" etc, is not given in the vouchers. This information should be recorded in the vouchers.

(g) General

All the schedules and certificates instead of being tagged at the end, should be stitched before the last page within the body of the bills. This will obviate the possibility of their getting lost/ detached in transit.

2. These defect/requirements may please be brought to the notice of all the Drawing and Disbursing Officers through the Controlling Officer of all the Departments of the Haryana state for strict compliance in future. All the T.O.'s in Haryana may also please be directed to ensure that before accepting the bills of Departments, they should ensure that the recovery schedules have been made properly and have been duly attached to the bills.

3. Few copies of the instructions issued by you may please be supplied to this office for information and future reference.

These instructions have been inserted in rules.

No. 7295-1FR-69/1925

From

The Commissioner for Planning & Finance &
Secretary to Government, Haryana,
Planning & Finance Department.

To

All the Heads of Departments,
Registrar, Punjab and Haryana High Court,
Commissioner, Ambala Division, Ambala,
District and Session Judges,
Deputy Commissioners in the Haryana State.

Dated, Chandigarh, the 25th January, 1969

Subject : Issue of non-payment certificate in cases of cheques alleged to have been lost by the Bank - consideration of.

Sir,

I am directed to refer to the subject noted above and to enclose a copy of letter No. F.10(3)B/65, dated the 17th July, 1968, along with its enclosure from the Government of India, Ministry of Finance Department of Economic Affairs, and to request that in case where cheques issued by the Government Officers are payable at the bank and have been lost before payment the procedure indicated by the Government of India should be followed for issuing fresh cheques in lieu thereof.

Yours faithfully,

Sd/-

Joint Secretary Finance, (Regulations),
for Commissioner for Planning & Finance
and Secretary to Government, Haryana,
Planning & Finance Department.

No. 7295-1FR-69/1926

Dated, Chandigarh, the 25th January, 1969

A copy is forwarded to the Accountant General, Haryana, Simla, for information.

By order,

Sd/-

Joint Secretary Finance, (Regulations),
for Commissioner for Planning & Finance
and Secretary to Government, Haryana,
Planning & Finance Department.

No. F.10(3)8/65
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF ECONOMIC AFFAIRS
New Delhi, the 17th July, 1968
Official Memorandum

Subject : Issue of non-payment certificate in case of cheques alleged to have been lost by the Bank - consideration of.

The undersigned is directed to invite reference to the provisions of Rule 165 of the Central Treasury Rules (copy enclosed) regarding the procedure that should be followed by a drawing officer in issuing a fresh cheque in lieu of a cheque alleged to have been lost. It has been represented by the Reserve Bank of India that it is not the normal Banking practice to certify the non-payment of a cheque in such cases and that the Bank should, therefore, be relieved of this responsibility. The Government of India, in consultation with the Comptroller and Auditor General of India, have accepted this view of the Bank and have decided that in cases where cheques issued by Government Officers are payable at the Bank and have been lost before payment, the following procedure should be followed for issuing fresh cheques in lieu thereof :-

- (i) On receipt of a request for issue of a fresh cheque in lieu of a cheque alleged to have been lost, the drawing officer should send an intimation by Registered post A.D., to the Bank regarding the alleged loss of the cheque and advise to stop payment if the cheque alleged to have been lost is presented thereafter. A written confirmation about the Bank having recorded the 'Stop Order' should also be obtained from it. However, in cases where the currency of the cheque alleged to have been lost has already expired, in terms of Rule 162 *ibid*, at the time when the request for recording the 'Stop Order' by the Bank is made, no acknowledgement of 'Stop Order' by the Bank, other than a post acknowledgement due, is necessary.
- (ii) The certificate prescribed in sub-rule (1) of Rule 165 *ibid* should be called for from the treasury officer or other disbursing officer like Pay and Accounts Officer set up under the scheme of separation of accounts from audit, who would give the certificate after a search through the list of cheques paid, as provided in sub-rule (2) thereof.
- (iii) The party requesting for a fresh cheque in lieu of a lost one should execute an indemnity bond in the Form enclosed. However, in the case of a Government department or a bank of the execution of an indemnity bond is not necessary but a fresh cheque should be issued in its favour only on receipts of a certificate stating that it has not received the cheque alleged to have been lost or having received it, it has been lost and that it will be returned to the drawer if found later.
- (iv) On completion of the requirements stated in clauses (i), (ii) and (iii) above, the drawing office may issue a fresh cheque in lieu of the lost one, under intimation to the drawer office.

Ministry of Home Affairs etc. are requested to bring these instructions to the notice of all heads of offices etc. with whom they are concerned.

Sd/-
Under Secretary to the Govt. of India.

To

As per Mailing list A.

Copy of Rule 165 of Central Government Treasury Rules Volume I.

165. (1) If a drawing officer be informed that a cheque drawn by him has been lost, he shall address the Treasury officer drawn on, forwarding for signature a certificate in the following form :-

“Certified that cheque No. _____ dated _____ for Rs. _____ reported by (the drawing officer) to have been drawn by him on this treasury in favour of _____ has not been paid, and will not be paid if presented thereafter.”

(2) If, after search through the lists of cheques paid, the Treasury Officer finds that the cheque has not been cashed, he will sign and return the certificate taking care to note the stoppage of the cheque, a board showing the particulars of stopped cheques being hung up before the clerk concerned. If the original cheque be presented afterwards, the Treasury Officer shall refuse payment and return the cheque to the person presenting it, after writing across it “Payment stopped”.

(3) The drawing officer, on receipt of the certificate duly signed by the Treasury Officer, shall enter in his account the original cheque as cancelled, and may issue another.

This DEED of INDEMNITY made on the _____ day of _____
BETWEEN _____ Son of _____ Resident of _____ or

(1) _____ son of _____, resident of _____

(2) _____ son of _____, resident of _____

etc. carrying on business in co-partnership under the name and style of _____
at _____ or _____ a company registered under the Indian
Companies Act 1913/Companies Act, 1956 having its registered office at _____
_____ herein-after called 'the Indemnifier' which expression
shall unless excluded by or repugnant to the context be deemed to include his heirs executors,
administrators, legal representatives, successors and permitted against) of the ONE PART AND
the President of India (herein after called 'the Government' which expression shall unless
excluded by or repugnant to the context be deemed to include his successors or assigns) of the
OTHER PART.

WHEREAS on the _____ day of _____ cheque No. _____ dated
_____ on _____ (name of the bank) for Rs. _____ was drawn by
_____ in favour of the Indemnifier.

AND WHEREAS the Indemnifier has represented to the Government that the said
cheque has been lost by him/during transmission by post to him.

AND WHEREAS at the request of the Indemnifier the Govt. has agreed to issue a
second cheque for Rs. _____ being the amount of the said previous cheque
No. _____ dated _____ upon the Indemnifier giving such indemnity as
hereinafter contained

NOW IT IS HEREBY AGREED by and between the parties hereto as follows :

- (1) In consideration of the said premises and of the agreement on the part of the
Government in issuing in favour of the Indemnifier second cheque for
Rs. _____ being the among the previous cheque No. _____ dated
_____ the Indemnifier doth hereby agree and undertake to refund to the
Government on demand or without demur the said sum of Rs. _____ in
the event of the said previous cheque No. dated _____ being presented to and
paid by the bankers and to indemnify the Government and keep the
Government harmless and indemnified from and against all expenses which
may be incurred by the Government in relation thereto or in connection
therewith.
- (2) The Government agrees to bear the stamp duty, if any chargeable on these
presents.

In witness whereof the parties to have set and subscribed their respective hands
hereunto on the _____ day and year first above written.

Signed by the said Indemnifier in the presence of.

(1)

(2)

Signed for and on behalf of the President of India by Shri _____ (name and
designation) in the presence of.

(1)

(2)

No. 4793-TA(7T)-68/5487-92

From

The Deputy Secretary to Government,
Haryana, Finance Department.

To

All Heads of Departments,
Commissioners of Ambala Division and
All Deputy Commissioners and
Sub Divisional Officers,
Registrar, Punjab and Haryana High Court,
All District and Sessions Judges in Haryana.

Dated, Chandigarh, the 7th June, 1968

Subject : Errors and omissions of Drawing and Disbursing Officers in presentation of bills at Treasuries.

Sir,

I am directed to invite a reference to subject cited above and say that instances have come to the notice of this Department where Drawing and Disbursing officers have committed serious irregularities in the preparation and presentation of bills at Treasuries. Attention in this connection is invited to Rule 4.7 of Subsidiary Treasury Rules, Volume I (copy enclosed), which lays down instructions regarding preparation and form of vouchers, and form S.T.R. 43 containing a list of objections which are ordinarily raised in auditing payments made at the Treasuries. If the Drawing and Disbursing Officers observe these instructions carefully, chances of wrong/overpayments and consequent loss to Government can be considerably reduced. Since under rules 2.31 (a) and (d) of Punjab Financial Rules, Volume I and 6.3 of Subsidiary Treasury Rules, Volume I, (copies enclosed), primary responsibility for overcharges rests with Drawing and Disbursing officers, they should ensure that claims presented by them at Treasuries are correct and complete in all respects. I am, therefore, to request that Drawing and Disbursing officers working under your control may please be directed to pay greater attention to preparation of bills so that wrong claims are not presented at the Treasuries and Government is not put to any loss.

I am to add that the Treasury Officers are being directed to maintain a register of very serious errors and omissions on the part of Drawing Officers and submit a monthly report to this Department. Such irregularities will be reported to the Heads of Departments concerned to enable them to take suitable action against the defaulting officers/officials.

Sd/-

(J. R. DHINGRA)

Deputy Secretary to Government, Haryana,
Finance Department.

**Contd...
Encl.**

Copy of rule 4.7 of Subsidiary Treasury Rules, Volume I.

(vi) General Instructions regarding preparation and form of vouchers.

4.7. (1) The following general instructions regarding the preparation and form of vouchers should also be observed :-

- (a) Printed forms of vouchers in English should be adopted as much as possible; but when, from any circumstances, a vernacular voucher is unavoidably necessary a bilingual form should be used.
- (b) When the use of a purely vernacular account or voucher is unavoidable, a brief abstract should be endorsed in English under the signature of the preferring Government servant stating the amount, the name of the payee, and the nature of the payment.
- (c) All vouchers must be filled in and signed in ink. The amount of each voucher should be written in words as well as in figures. In case there are no Naye paise the word "only" should be inserted after the number of whole rupees and care should be taken to leave no space for interpolations as in the following examples :-
 - (i) Rupees twenty-five and five naye paise as Rs. 25-05 (not Rs. 25.5).
 - (ii) Rupees twenty-five and fifty naye paise as Rs. 25-50(not 25.5).
 - (iii) Rupees fifty five and eighty-three naye paise as Rs. 55.83
 - (iv) Fifty naye paise as Rs. 0.50.
 - (v) Rupees twenty-five as Rupees twenty-five only.
- (d) All corrections and alterations in the total of a voucher should be attested by full signature with date of the person signing. The receipt as many times as such corrections or alterations are made; any corrections or alterations in the orders of payment must be attested in the same way by the Treasury Officer. No. documents bearing an erasure can be accepted and payment of such voucher should be refused by the Treasury Officer and a fresh voucher called for. Corrections and alterations in orders of payment drawn by the Treasury Officers on the Bank should be attested by their full signatures.
- (e) The complete accounts classification as shown in the statement of appropriation communicated to him should be entered in the voucher by the drawing officer, that is to say, the major and minor heads sub-heads (if any) and the primary unit of appropriation, as also the secondary unit, if any, is prescribed, against which the amount of the bill is to be debited. If two primary or secondary units are included in the same bill the amount under each unit should be indicated. This should be done on all bills, including those for "Pay of Officers" and "Pay of Establishment" This classification should also show whether the expenditure is vote or charged. Care should be taken not to include "allowances and Honoraria" (other than those drawn with pay) in the same bills as those for "Pay of Officers 'or' Pay of Establishment'.
- (f) Charges against two major heads should not be included in one voucher, but the Treasury Officer will not take exception to a voucher on this ground such as entry in different registers. This order does not apply to the allowances of a gazetted Government servant, or of an establishment as in such cases the

whole of his allowance, even if belonging to two or more major heads of account, should be drawn on a single bill if they are chargeable wholly to the Revenue of the State.

- (g) Unless the Government has expressly authorized it in the case of any specified office, no payment may be made on a voucher or order signed by a clerk instead of by the head of an office, although in the absence of the latter the clerk may be in the habit of signing letters for him. Nor may any moneys be paid on a voucher or order signed with a rubber or facsimile stamp. When the signature on a voucher is given by a mark or seal or thumb-impression, it should be attested by some known person. Transliterated.

Note : (1) The head or an office may authorize any gazetted Government servant serving under him to sign a bill, voucher or order for him, communicating his name and specimen signatures to the treasury. This will not., however, relieve the head of the office in any way of his responsibility for the accuracy of the bill or for the disposal of the money received in payment.

(2) In the Public Works Department, irrigation and Buildings and Roads Branches, credit notes may be signed by Superintendents of Circle Offices, Divisional Head Clerks and Sectional Officers in the absence from headquarters of the Superintending Engineer, Executive Engineer or Sub-Divisional Officer. This will not, however, relieve the Superintending Engineer and Sub-Divisional Officer in any way of the responsibility for the accuracy of the credit notes.

(3) In the case of a Subordinate Civil and Sessions Courts, District and Sessions Judges and Senior Subordinate Judges are authorized to delegate the powers of signing bills etc, on their behalf during vacation, to Duty Magistrates, who are under the control of District Magistrates. This will not, however, relieve them in any way of their responsibility for the accuracy of the bills etc., signed on their behalf or for the disposal of any money received in payment.

(h) Bills requiring previous countersignature should be returned unpaid if presented without such countersignature.

(i) When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charge should be quoted. Copies of sanctions accompanying a bill must be duly certified by a responsible officer, not by a clerk.

(j) The authority under which deductions are made in a bill should be quoted.

(k) Dates of payment should when possible be noted by the payees in their acknowledgements in sub-vouchers a quittance rolls, etc. If for any reason, such as illiteracy or the presentation of receipts in anticipation of payment, it is not possible for the dates of payment to be noted by the payees, the dates of actual payment should be noted by disbursing officers on the documents under their initials, either separately for each payment or by groups as may be found convenient.

(l) When the drawing officer requires payment to be made through some other person, he must specifically endorse an order to pay to that specified person. In regard to endorsements on a bill is that (a) one endorsement in favour of

another party is admissible, that (b) the party to whom the bill is payable can endorse to his banker or to a messenger for collection only and that (c) the banker can in turn endorse to a messenger for collection only. Thus, in all, three endorsements are admissible provided that of the three one is to the payee's banker and one is to a messenger for collection only. (See also rule 4.157 infra).

- (m) In cases in which the endorsement on a bill is authorized, incomplete, or otherwise irregular, the Treasury Officer should refuse payment of the bills and return it to the person who presents it with a memorandum explaining why payment is refused.
- (n) When payment is desired wholly or partly in Reserve Bank Government Draft, a formal application for such drafts should accompany the bill and the manner in which payment is desired should also be indicated in the drawer's receipt on the bill.
- (o) Where it is permitted by Government by general or special orders that either the whole or a part of the amount of a bill should be remitted to a person or persons by Postal Money order, the Treasury Officer will pass the bill for the net amount and credit the deduction representing the amount to be remitted by money order by transfer credit to the post office and issue a certificate to this effect that the amount of money order has been credited to post office by contra credit.

Note :- The procedure contemplated in this clause has been prescribed in the Education and Police Departments as indicated in Notes 1 and 2 below 4.152.

- (p) The spaces left blank either in the money column or in the column for particulars of the bill should invariably be covered by oblique lines.
- (q) A note to the effect that the amount of bill is below a specified amount expressed in whole rupees which is slightly in excess of the total amount of the bill, should invariably be recorded in the body of the bill in red ink.

(2) When the drawing Officer desires to draw money through a messenger who is an employee of the office, he should invariably record a separate and clear authority, in the following manner to receive payment on his behalf on the body of the bill :-

Pay to _____ (designation)

Whose specimen signature below is hereby attested.

Signature of messenger.

Signature of drawing officer.

Note :- The above endorsement should not be combined with other endorsements on the bills as for example "Received payment" or "Received contents" unusually recorded by the drawing officers at the end of the bill. In other words, the drawing officers' discharge should be quite separate from the authority to receive payment on their behalf.

Copy of rule 2.31 (a) and (d) of Punjab Financial Rules, Volume I.

2.31 (a) A drawer of bill for pay, allowances contingent and other expense will be held responsible for any overcharges, and misappropriations. He should, therefore, make himself thoroughly acquainted with the meaning of the various financial checks which he is expected to exercise so that he can be in a position to detect immediately any attempt at defalcation and should pay special care to those points in financial procession at which leakage is likely to occur, such as the stage at which money has been drawn from the Treasury and is lying undisguised with a subordinate official. To minimize the length of time during which the leakage occurs, and the amount of money lying undisguised should be one of his first cares (See also Subsidiary Treasury Rule 6.2).

With a view to enable the head of office to see that all amounts drawn from the treasury have been entered in the Cash Book he should obtain from the Treasury Officer by the 15th of every month a list of all bills drawn by him during the previous month and trace all the amounts in the cash book.

(d) The responsibility for an overcharge shall rest primarily with the drawer of the bill, and it is only in the event of culpa bale negligence on the part of controlling officer or of the Treasury Officer, that the question of recovery from either of them may be considered.

Copy of rule 6.3 of Subsidiary Treasury Rules, Volume I.

6.3 A Government servant supplied with funds for expenditure is responsible for rendering an account of such funds to the satisfaction of the accountant-General. He has, therefore, to see not only that the rules governing the withdrawal of money from the Consolidated Fund, the Contingency Fund and the Public Account as laid down in Section VII of the Treasury Rules and Chapter IV of the Subsidiary Rules are duly observed but also that all objections raised by the Accountant General are attended to promptly. Further in respect of any overcharges the responsibility will rest primarily with the drawer of the bill and (failing recovery from him) the overcharges will be recovered from the Treasury Officer, or from the countersigning officer, only in the event of culpable negligence in either of them.

List of objections which are ordinarily taken in auditing the payments made at the treasuries as per Form S.T.R. 43 printed at pages 174-175 of Subsidiary Treasury Rules, Vol. - I.

1. Amount of Bill to be stated in words.
2. Certificate of date and hour on which _____ made over charge of the office of _____ required.
3. Certificate of date and hour on which _____ received charge of the office of _____ required.
4. Certificate required by rule 4.49 of the Subsidiary Treasury Rules regarding the submission of D. Contingent Bills to the Controlling Officer not furnished.
5. Corrections in Bill to be attested by _____
6. Contingent charges not recorded as for the current month.
7. District and office from which _____ was transferred to be noted.
8. Erasures in Bill prevent its acceptance.
9. Funds subscriptions to be deducted.
10. Health Certificate of _____ required.
11. Last Pay certificate required.
12. Life Certificate required.
13. Absentee Statement required.
14. Memo of Budget allotment for the current year, and expenditure including this Bill, not filled in.
15. Name of claimant to be written in English.
16. Names of temporary incumbents drawing Rs. 50 or more required (Rule 2, below S T.R. 4.31).
17. Order of Government required sanctioned increased pay.
18. Payee being private party, his parentage and residence should be stated.
19. Payees receipt wanting.
20. Purpose of Journey not stated.
21. Receipt stamp not affixed.
22. Station from and to which the Journey was performed by rail and road not shown separately in the bill.
23. Sub-voucher numbers not noted.
24. Sub-voucher numbers required.
25. Signature illegible.
26. Total on page is incorrect.
27. Post held by the Govt. servant previous to his transfer not stated.
28. A copy of the Govt. order transfer him to _____ not received, nor the Gazetted Notification pointed out.
29. Separate list of stages traveled and the amount claimed for each individual should be attached to the bill.
30. A certificate to the effect that traveling allowance has not been drawn more than once before this for attending the examinations by this standard should be furnished.
31. Certificates printed on the bill, not signed.
32. Places where and dates on which halts were made, not specified.

33. Date and time of departure from and arrival at, each place not specified.
34. The amount of the bill stated in figures does not agree with that shown in words.
35. The endorsement to make the bill payable to _____ not signed by the drawing officer.
36. Government order appointing you as _____ required.
37. Complete account classification not recorded on the bill.
38. Form B.M. 23 not attached to the bill.

No. 10295-1FR-68/5670

From

The Commissioner for Planning & Finance
and Secretary to Government, Haryana,
Planning & Finance Department.

To

All the Heads of Departments,
The Commissioner, Ambala Division, and
All Deputy Commissioners &
Sub Divisional Officers in the State of Haryana,
The Registrar, Punjab & Haryana High Court and
All District and Sessions Judges in Haryana.

Dated, Chandigarh, the 26th March, 1968

**Subject : Custody of cheque-books-intimation to Treasury in the event of their loss—
Instructions regarding.**

Sir,

I am directed to address you on this subject and to say that certain instances have been brought to the notice of Government of fraudulent payments against forged cheques on Government account. It has been pointed out that some of the Drawing & Disbursing Officers who have been authorized to make payments by drawing cheques are not following properly the provisions of rule 2.13 of Punjab Financial Rules Volume I, in as much as the cheque books are not kept by them in their personal custody and the loss of the cheque books or the blank cheque forms is not notified to the treasury/bank with whom Disbursing Officer concerned is in drawing account. The observance of the above said provisions would greatly help in elimination the chances of such fraudulent payments. I am, accordingly, to impress upon you that all the Drawing and Disbursing Officers may be instructed to follow strictly the provisions of rule mentioned above.

Yours faithfully,

Sd/-

Deputy Secretary Finance (R),
for Commissioner for Planning & Finance
and Secretary to Government, Haryana,
Planning & Finance Department.

No. 10295-1FR-68/5671

Dated, Chandigarh, the 26th March, 1968

A copy is forwarded to the Accountant General, Haryana, for information.

By order,

Sd/-

Deputy Secretary Finance, (R)
for Commissioner for Planning & Finance
and Secretary to Government, Haryana,
Planning & Finance Department.

Copies are forwarded to all the Financial Commissioners, Haryana and All the

Administrative Secretaries to Government, Haryana for information.

Sd/-
Deputy Secretary Finance, (R)
for Commissioner for Planning & Finance
and Secretary to Government, Haryana,
Planning & Finance Department.

To

The Financial Commissioner, Haryana.
All Administrative Secretaries to Govt., Haryana.

U.O. No. 10295-1FR-68/5671

Dated, Chandigarh, the 26th March, 1968.

No. 9491(A)3FRI-61/10997

From

SHRI SAPURAN SINGH, I.A.S.,
Secretary to Government, Punjab,
Finance Department.

To

All Heads of Departments and
The Registrar, Punjab High Court,
Commissioners of Divisions,
District and Session Judges and
Deputy Commissioners in the Punjab.

Dated, Chandigarh, the 12th October, 1961

Subject : Continuation of payments objected to by audit.

Sir,

I am directed to state that it has come to the notice of Government that certain payments of recurring nature objected to by audit are continued to be made even after such objection by certain departments pending a final decision by the competent authorities. The matter has been under consideration of Government and it has now been decided that once a particular payment of a recurring nature is considered inadmissible by audit, continuance the payment pending a decision by the competent authority involved the risk of increasing the amount of recoverable overpayments. The audit point of view should, therefore, ordinarily be provisionally accepted by the Administrative authorities and further payments on that account should not normally be made till a final decision is obtained from the competent authority. In exceptional cases, where the administrative authorities consider that in the public interest, the continuance of such payments pending a final decision by the competent authority is absolutely necessary payments should be made provisionally and subject to recovery, the payee receiving the payments being so informed specifically. The fact that payments are being continued in spite of the audit objection should also be reported to the authority to whom the case is referred for a final decision.

2. These instruction may kindly be brought to the notice of all concerned working under you and in the subordinate offices.

Yours faithfully,

SAPURAN SINGH,
Secretary to Government, Punjab,
Finance Department.

No. 9491(A)-3FRI-61/10977,

Dated, Chandigarh, the 12th October, 1961

A copy is forwarded to the Accountant General, Punjab, Simla, for information, with reference to his letter No. T.M.I./12-1/58-61/1228, dated the 4th September, 1961.

By order,

W. S. MONGIA,
Assistant Secretary, Finance
for Secretary to Government, Punjab,
Finance Department.

Drawal of Bills relating to stocks from the Treasury.— A case had come to the notice of the Public Accounts Committee in which money was drawn by an officer from the treasury by recording a certificate on the bill that the articles of furniture for which it was required had been received and brought on the stocks. Actually, however, the articles had not been received and the amount having been withdrawn from the treasury, was deposited in an unauthorised bank account. A few months later it was withdrawn from there for making payments. When the irregularity came to notice, the officer concerned admitted that the certificate pertaining to the receipts of the stocks was recorded by him with a view to getting the bill passed for payment. Although the officer had been warned and transferred to some other job in view of the irregularity committed by him, the Public Accounts Committee took a very serious view of it. Drawing and Disbursing Officers may be informed that if such an irregularity is committed in future it will not be viewed leniently, but much more serious action will be taken by Government against the officer concerned. These instructions should be seen and noted by the Drawing and Disbursing Officers.

(No. 4046-FR-I-59/4824, dated the 19th May, 1959).

क्रमांक 18/7/2010-3ब.वक.

प्रेषक

वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,
वित्त विभाग।

सेवा में

हरियाणा राज्य के सभी विभागाध्यक्ष।
रजिस्ट्रार, पंजाब एवं हरियाणा उच्च न्यायालय,
चण्डीगढ़।

दिनांक, चण्डीगढ़, 8.3.2011 (8th March, 2011)

विषय : हरियाणा सरकार के वर्ष 2009-10 के विनियोग लेखे तथा वित्त लेखे।

महोदय,

मुझे निर्देश हुआ है कि मैं आपका ध्यान उपरोक्त विषय की ओर दिलाऊं तथा हरियाणा सरकार से सम्बन्धित वर्ष 2009-10 के विनियोग लेखों तथा वित्त लेखों की एक-एक प्रति (अंग्रेजी व हिन्दी में) भेजते हुए अनुरोध करूं कि इन लेखों में दर्शाई गई अनियमितताओं आदि के सम्बन्ध में अपेक्षित कार्यवाही शीघ्र करने की कृपा करें। आपसे यह भी अनुरोध है कि अनुदान संख्या 3,6,10 तथा 15 के अन्तर्गत स्वीकृत बजट व्यवस्था से अधिक किये गये खर्चों को नियमित करवाने बारे मसौदा/उत्तर शीघ्रता से भेजने की कृपा करें। उपरोक्त लेखे हरियाणा विधान सभा में दिनांक 4.3.2011 को पेश किए गए थे।

भवदीय,

अधीक्षक बजट एवं कमेटी,
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,
वित्त विभाग।

पृ० क्रमांक 18/7/2010-3ब.वक.

दिनांक, चण्डीगढ़: 8.3.2011

इसकी एक प्रति सचिव, हरियाणा विधान सभा, चण्डीगढ़ सूचनार्थ भेजी जाती है।

हस्ता:—

अधीक्षक बजट एवं कमेटी,
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,
वित्त विभाग।

पृ० क्रमांक 18/7/2010-3ब.वक.

दिनांक, चण्डीगढ़: 8.3.2011

इसकी एक प्रति महालेखाकार (लेखा परीक्षा) हरियाणा चण्डीगढ़ को उनके पत्र क्रमांक विनियोग लेखे/एच.आर./सारांश/1-7/2009-2010/1893 दिनांक 20.12.2010 के सन्दर्भ में भेजी जाती है।

2. उक्त रिपोर्ट दिनांक 4.3.2011 सदन के पटल पर रख दिये गये थे।

हस्ता:—

अधीक्षक बजट एवं कमेटी,
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,
वित्त विभाग।

इसकी एक प्रति हरियाणा सरकार के सभी वित्तायुक्त एवं प्रधान सचिवों/प्रशासकीय सचिवों को सूचनार्थ एवं आवश्यक कार्यवाही हेतू भेजी जाती है।

2. उन्हें सूचित किया जाता है कि अनुदान संख्या 3,6,10 तथा 15 के अन्तर्गत स्वीकृत बजट व्यवस्था से अधिक खर्चा किया गया है, जिसे अब नियमित करवाया जाना अपेक्षित है, जिसके लिए विस्तृत प्रस्ताव वित्त विभाग की सम्बन्धित शाखाओं को तत्काल भिजवाने की कृपा करें।

हस्ता: /—

अधीक्षक बजट एवं कमेटी,
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,
वित्त विभाग।

सेवा में

हरियाणा सरकार के सभी वित्तायुक्त एवं प्रधान सचिव
तथा प्रशासकीय सचिव।

अशा: क्रमांक 18/7/2010—3ब.वक.

दिनांक, चण्डीगढ़: 8.3.2011

इसकी एक-एक प्रति वित्त विभाग के सभी सम्बन्धित शाखा अधीक्षकों को आवश्यक कार्यवाही हेतू भेजी जाती है।

2. उन्हें सूचित किया जाता है कि अनुदान संख्या 3,6,10 तथा 15 के अन्तर्गत स्वीकृत बजट व्यवस्था से अधिक खर्च को नियमित करवाने हेतू मसौदा तीन महीने के भीतर निर्धारित प्रोफार्मा में आईटम वार्डज खर्च का विवरण अलग-अलग दर्शाते हुए, भेजने की कृपा करें ताकि मौखिक परीक्षण के समय वित्तायुक्त एवं प्रधान सचिव, वित्त महोदय को किसी प्रकार की असुविधा न हो।

हस्ता: /—

अधीक्षक बजट एवं कमेटी,
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,
वित्त विभाग।

सेवा में

वित्त विभाग के सभी सम्बन्धित शाखा
अधीक्षक (केवल बजट से सम्बन्धित)।

अशा: क्रमांक 18/7/2010—3ब.वक.

दिनांक, चण्डीगढ़: 8.3.2011

MOST IMMEDIATE
DATE BOUND
BUDGET

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Heads of Departments in
Haryana.

Memo No. 28/6/2011-5B&C

Dated, Chandigarh, the 31st January, 2011.

Subject : Surrender of Budget – Online Budget method.

Refer to the subject noted above.

2. It has been observed that Finance Department has received proposals from a number of departments, while submitting Revised Estimates 2010-11, where it has been proposed to surrender budget in various schemes. However, in the online budget allocation system, such excess available budget has not been withdrawn from the DDOs (Drawing and Disbursing Officers) or BCOs (Budget Controlling Officers) by the BCAs (Budget Controlling Authorities).

3. You are, therefore, requested that necessary directions be issued to the BCA concerned in your department to take immediate steps to ensure withdrawal of excess budget available with DDOs so that such excess is shown as 'available budget' with the BCA. The procedure for withdrawal will be as under :-

- (i) Any unallocated budget available with BCO can be withdrawn by BCA in his own code.
- (ii) Excess budget, which is to be surrendered, available with DDO should be withdrawn by the BCO and then the same be withdrawn by the BCA.

This exercise needs to be carried out immediately but not later than 4th February, 2011.

4. Further, in future any proposal regarding surrender should only be sent to the Finance Department after ensuring such withdrawal of budget by BCA and the budget availability sheet print out taken from online budget allocation system should be enclosed with such proposal.

Sd/-
Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioners & Principal Secretaries/
Administrative Secretaries to Govt. Haryana for information and necessary action.

Sd/-
Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioners & Principal Secretaries/
Administrative Secretaries to Govt. Haryana.

U. O. No. 28/6/2011-5B&C

Dated, Chandigarh, the 31st January, 2011.

A copy is forwarded to all the Superintendents in the Finance Department
(Expenditure Control Branches only) for information and necessary action.

Sd/-
Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Superintendents in the Finance Department
(Expenditure Control Branches only).

U.O. No. 28/6/2011-5B&C

Dated, Chandigarh, the 31st January, 2011.

क्रमांक 18/5/2008-3बवक

प्रेषक

वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,
वित्त विभाग।

सेवा में

हरियाणा राज्य के सभी विभागाध्यक्ष।
रजिस्ट्रार, पंजाब एवं हरियाणा उच्च न्यायालय,
चण्डीगढ़।

दिनांक, चण्डीगढ़: 12.2.2009 (12th February, 2009)

विषय : हरियाणा सरकार के वर्ष 2007-08 के विनियोग लेखे तथा वित्त लेखे।

महोदय,

मुझे निर्देश हुआ है कि मैं आपका ध्यान उपरोक्त विषय की ओर दिलाऊं तथा हरियाणा सरकार से सम्बन्धित वर्ष 2007-08 के विनियोग लेखों तथा वित्त लेखों की एक-एक प्रति (अंग्रेजी व हिन्दी में) भेजते हुए अनुरोध करूं कि इन लेखों में दर्शाई गई अनियमितताओं आदि के सम्बन्ध में अपेक्षित कार्यवाही शीघ्र करने की कृपा करें। आपसे यह भी अनुरोध है कि अनुदान संख्या 3,8,10,15 तथा 24 के अन्तर्गत स्वीकृत बजट व्यवस्था से अधिक किये गये खर्च को नियमित करवाने बारे मसौदा/उत्तर शीघ्रता से भेजने की कृपा करें। उपरोक्त लेखे हरियाणा विधान सभा में दिनांक 10.2.2009 को पेश किए गए थे।

भवदीय,

अधीक्षक बजट एवं कमेटी,
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,
वित्त विभाग।

पृ0 क्रमांक 18/5/2008-3बवक

दिनांक, चण्डीगढ़ : 12.2.2009

इसकी एक प्रति सचिव, हरियाणा विधान सभा, चण्डीगढ़ को उनके पत्र क्रमांक पी.ए.सी. 24/2007/2015 दिनांक 11.2.2009 के सन्दर्भ में सूचनार्थ भेजी जाती है।

हस्ताः/—

अधीक्षक बजट एवं कमेटी,
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,
वित्त विभाग।

पृ० क्रमांक 18/5/2008-3बवक

दिनांक, चण्डीगढ़ : 12.2.2009

इसकी एक प्रति महालेखाकार (लेखा परीक्षा) हरियाणा चण्डीगढ़ को उनके पत्र क्रमांक विनियोग लेखे/एच.आर./सारांश/1-7/2007-2008/1093 दिनांक 24.10.2008 के सन्दर्भ में भेजी जाती है।

2. उक्त रिपोर्ट दिनांक 10.2.2009 सदन के पटल पर रख दिये गये थे।

हस्ताः/—

अधीक्षक बजट एवं कमेटी,
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,
वित्त विभाग।

इसकी एक प्रति हरियाणा सरकार के सभी वित्तायुक्त एवं प्रधान सचिवों/प्रशासकीय सचिवों को सूचनार्थ एवं आवश्यक कार्यवाही हेतु भेजी जाती है।

2. उन्हें सूचित किया जाता है कि अनुदान संख्या 3,6,10 तथा 15 के अन्तर्गत स्वीकृत बजट व्यवस्था से अधिक खर्चा किया गया है, जिसे अब नियमित करवाया जाना अपेक्षित है, जिसके लिए विस्तृत प्रस्ताव वित्त विभाग की सम्बन्धित शाखाओं को तत्काल भिजवाने की कृपा करें।

हस्ताः/—

अधीक्षक बजट एवं कमेटी,
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,
वित्त विभाग।

सेवा में

हरियाणा सरकार के सभी वित्तायुक्त एवं प्रधान सचिव
तथा प्रशासकीय सचिव।

अशा: क्रमांक 18/5/2008-3बवक

दिनांक, चण्डीगढ़ : 12.2.2009

इसकी एक-एक प्रति वित्त विभाग के सभी सम्बन्धित शाखा अधीक्षकों को आवश्यक कार्यवाही हेतु भेजी जाती है।

2. उन्हें सूचित किया जाता है कि अनुदान संख्या 3,8,10,15 तथा 24 के अन्तर्गत स्वीकृत बजट व्यवस्था से अधिक खर्च को नियमित करवाने हेतु मसौदा तीन महीने के भीतर निर्धारित प्रोफार्मा में आईटम वार्डज खर्च का विवरण अलग-अलग दर्शाते हुए, भेजने की कृपा करें ताकि मौखिक परीक्षण के समय वित्तायुक्त एवं प्रधान सचिव, वित्त महोदय को किसी प्रकार की असुविधा न हो।

हस्ताः/—

अधीक्षक बजट एवं कमेटी,
कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,
वित्त विभाग।

सेवा में

वित्त विभाग के सभी सम्बन्धित शाखा
अधीक्षक (केवल बजट से सम्बन्धित)।

अशा: क्रमांक 18/5/2008—3बवक

दिनांक, चण्डीगढ़ : 12.2.2009

No. 15/04/2006-3B&C

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Heads of Departments in Haryana State,
Registrar, Punjab & Haryana, High Court

Dated, Chandigarh, the 14th June, 2006

**Subject : Excess Over Voted Grants/Charged Appropriations during the year 2002-03
and 2003-04.**

Sir,

I am directed to address you on the subject noted above and to say that the Public Accounts Committee, in its 57th Report, has observed/recommended that :-

“After going through the Finance Accounts and Appropriation Accounts of the Haryana Government for the year, 2002-03 and 2003-04 as shown in the paras of the Comptroller and Auditor General reports and also after hearing the Departmental representatives, the Committee noted with concern that cases of excess expenditure over the grants/appropriations continued to occur despite the Committee's observations time and again that the expenditure should be limited to the grants/appropriations. The main reasons for the excess expenditure over the various grants were attributed to revision of allowances of MLAs, large number of retirement benefits of employees and different schemes sponsored by Govt. of India and including of prorata charges of establishment during the years 2002-03 and 2003-04.

During the course of oral examination the Committee observed that departments namely Revenue, Medical and Health, Public Health, Irrigation and Printing and Stationery have either withdrawn the funds in excess of budgetary provision or have not reconciled their expenditure figures with Accountant General (A&E) Haryana. The main reasons of excess expenditure appearing during these years were no proper budgetary control at the level of Treasury Officers and non reconciliation of

expenditure figures by departments with Accountant General (A&E) Haryana. The committee desired that all departments should properly reconcile their expenditure figures immediately at the end of financial year and especially directed Medical and Health Department to reconcile their expenditure figures with Accountant General (A&E). The Committee also desired that the Finance Department should issue the necessary instructions regarding cases in which, budgetary provisions were in excess drawn in the same grant should not be repeated in future and proper monitoring methods should be adopted at higher levels.”

2. I am to request you that the above observations/recommendations of the PAC and the FDs instructions issued vide No. 15/48/99-3B&C dated 30th July, 2001 as reiterated vide No. 18/13/2002-3B&C dated 26.11.2002 may please be brought to the notice of all concerned for strict compliance and the budgetary provisions should not exceed in the same grant in future and further proper monitoring methods should be adopted at higher levels in the Administrative Department/Head of Department and also at the level of Treasury Officers.

3. The receipt of the letter may kindly be acknowledged.

Yours faithfully,

Sd/-

Under Secretary Finance (B),
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

No. 15/04/2006-3B&C

Dated 14th June, 2006

A copy is forwarded to the following for information necessary action :-

Secretary, Haryana Vidhan Sabha Chandigarh with reference to his letter No. PAC-29/2005/5064 dated 7th April, 2006.

The Accountant General (Audit/Accounts), Haryana, Chandigarh.

Sd/-

Under Secretary Finance (B),
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy is forwarded to :-

1. All the Financial Commissioner & Principal Secretaries to Govt., Haryana.
2. All the Administrative Secretaries to Government Haryana. for information and immediate necessary action and for strict compliance in the matter. They are again requested to ensure that recurrence of excess expenditure over voted grants/appropriations is avoided in future and proper monitoring methods should be adopted at higher levels in the Administrative Department/Head of Department and also at the level of Treasury Officers.

Sd/-

Under Secretary Finance (B),
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioner & Principal Secretaries to
Government, Haryana.

All the Administrative Secretaries to Government, Haryana.

U.O. No. 15/04/2006-3B&C

Dated 14 June, 2006

A copy is forwarded to the following :-

1. Director, Treasuries & Accounts, Haryana for necessary action. It is requested that necessary directions may be issued to all the Treasury Officers to watch the proper budgetary control while passing bills presented by DDOs to them and ensure elimination of the excess drawls by the Departments over grants as directed by the Public Accounts Committee. They should also be directed not to repeat the irregularity in future.

2. A copy is forward to all the Branch Officers/Superintendents of the Finance Department for information and 'necessary action. They are requested to investigate cases of excess expenditure in details and take effective remedial measures to eliminate their recurrence.

Sd/-

Under Secretary Finance (B),
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

The Director, Treasury & Account Department,
Haryana, Chandigarh.
All the Branch Officers/Superintendents in FD.

U.O. No. 15/04/2006-3B&C

Dated 14 June, 2006

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Heads of Departments in Haryana State.

Memo No. 18/6/2001-3B&C

Dated 24th December, 2002

Subject : Excess and Surrender

Reference subject noted above.

2. During the course of the Oral Examination of the FCF on 3rd December, 2002 regarding Excess Expenditure incurred over sanctioned grant/appropriation by various departments during the years 1999-2000 and 2000-2001, it was pointed out by the Chairperson of the Public Accounts Committee that some departments are incurring excess expenditure over Voted Grants/Appropriations on one side and on the other hand they surrender huge amount within the same grant which seems unrealistic and is unwarranted. It seems that either the departments are not observing the correct procedure or are unaware of Financial Rules which has caused unnecessary embarrassment to the Finance Department. This point needs to be checked thoroughly. It is, therefore, requested that in future utmost care should be taken to avoid such lapses/irregularities and financial discipline be maintained properly.

Sd/-

Deputy Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioners and Principal Secretaries/
Administrative Secretaries to Govt. Haryana for necessary action.

Sd/-

Deputy Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioners and Principal Secretaries/
Administrative Secretaries to Govt. Haryana.

U.O. No 18/6/2001-3B&C

Dated 24.12.2002

A copy is forwarded to all the Branch Officers/Supdts. of the Finance Department (Expenditure. Control) for necessary action.

Sd/-
Deputy Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Branch Officers/Supdts. in FD (Expenditure Control).

U.O. No. 18/6/2001-3B&C

Dated 24.12.2002

No. 18/6/2001-3B&C

Dated 24.12.2002

A copy is forwarded to the :-

1. Accountant General (Audit), Haryana, Chandigarh.
2. Secretary Haryana Vidhan Sabha, Chandigarh
for information.

Sd/-
Deputy Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

No. 15/48/99-3B&C

From

The Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

To

All the Heads of Departments in Haryana State.

Dated, Chandigarh, the 30th July, 2001

Subject : Excess Over Voted Grants/Charged Appropriations.

Sir,

I am directed to invite your attention to the subject noted above and to say that recently PAC in its 49th Report has observed with concern that cases of expenditure over the grants/appropriations continue to occur despite the committee's observations time and again that the expenditure should be limited to the grants/ appropriations. The Committee has also viewed that departments are not following the appropriate procedure to avoid the excess at the close of financial year to get the excess regularised through the supplementary demands or reappropriating etc. despite clear instructions issued by the Finance Department.

The Finance Department views with great concern the recurrence of such irregularities year after year. With a view to eliminate such excesses and defaults, the various provisions in the Budget Manual, Financial Rules etc. and instructions issued by the Finance Department from time to time on the subject are hereby reiterated for strict compliance by all departments.

(1) Excess Expenditure over the Sanctioned Budget Grants

Under the Constitution of India no expenditure which is likely to involve excess over the authorised grants can be incurred in anticipation of approval of the legislature. Thus the expenditure of sums in excess of the provision is a constitutional irregularity. Under para 12.3 & 12.4 of the Punjab Budget Manual, the heads of departments are squarely responsible to ensure that the budget allotments do not exceed in any case. Para 12.5 further enunciates that this control is to be made effective from the level of the Drawing and Disbursing Officer in every department. While presenting bills to the treasuries the DDO's should ensure that the bill is well within the budget allotments. Where there is reason to anticipate any excess expenditure, he should approach the superior officers for additional funds for the purpose. Para 2.10(b) (1) & (2) and para 17.2 of the Punjab Financial Rules Vol. I further stipulates that public money cannot be spent without the sanction of the competent authority and without proper appropriation. The Heads of Departments (Para 12.4 of the Manual) are also responsible for taking necessary steps to prevent expenditure of a grant by (a) transfer from one Drawing Officer to another under their powers of appropriation (b) by exercise of their delegated powers of reappropriating

(c) by application for extra grant under the prescribed rules as soon as the necessity for this course becomes definitely clear. Paras 12.9 to 12.12 and the Appendices G, H & J, lay down detailed procedural formalities to enable the Head of the Departments to maintain such control.

(2) Rushing of purchases at the end of year

There should be regular flow of expenditure throughout the year and incurring of expenditure in months of February and March should be avoided. This necessary as sanctions issued in the month of March cause administrative inconvenience and are also not desirable from a good financial management point of view. The departmental expenditure should not exceed 1/6th of the budget provision in each block of two months (e.g. April and May, June and July, August and September and so on) in case of plan schemes and 1/12th of the non plan budget provision every month.

(3) Reconciliation of Expenditure Accounts

The accounts of Controlling/Drawing and Disbursing Officers are required to be reconciled monthly with the accounts of Accountant General, Haryana. The Objective of the procedure is to ensure accuracy of departmental accounts which is necessary to make department's financial control really effective and to prevent misclassification of expenditure and other errors in their accounts. The provisions of chapter 12 PBM and other instructions in this respect should, therefore, be adhered to strictly and due importance given to the matter in future.

(4) Unremedied or uncovered excesses and non-surrender of savings

While emphasising the necessity of accurate budgeting a proper control over expenditure is necessary. The most objectionable aspect is the non surrender of savings or failure to make a suitable provision for meeting an excess expenditure. These irregularities can be easily avoided if the Controlling and Disbursing Officers keep a close and constant watch over the progress of expenditure against the sanctioned allotments properly. The Heads of Departments are ultimately responsible for keeping expenditure within the grant. They are further required to see that the surrenders or excess likely to occur over the sanctioned grants are duly indicated in the statement of Excesses and Surrenders furnished by them to the Finance Department.

(5) Defective Budgeting

The defective budgeting is also the major cause for lack of control over expenditure. The term Defective budgeting is rather wide and includes all types of budgeting irregularities which are not included in the preceding paragraphs. Among other these include :-

- (i) Provision for the same item/type of expenditure under two or more budget heads made advertently or inadvertently;
- (ii) Absence of provision of the item of expenditure which could have been anticipated;
- (iii) Provision under wrong budget head;
- (iv) Treating new item as ordinary items of expenditure;
- (v) Supplementary grants obtained unnecessarily or in excess of the amount required for repayment to the Contingency Fund i.e. for recouping the expenditure incurred from the Contingency Fund in the previous year;
- (vi) Over estimating and under estimating expenditure.

The irregularities mentioned in (i) to (v) above are usually due to lack of adequate knowledge of budgeting etc. The need for exercising utmost care in framing budget estimates is imperative with a view to avoid these

irregularities.

(6) Inevitable Payments

Some Drawing and Disbursing Officers authorised payments on the plea that they are inevitable and could not be avoided. Such subsequent payments also result in excess expenditure over the grants. Para 17.17 of PFR Vol. I, of course, provides that the money indisputably payable by the Government shall not as far as possible be left unpaid and the payment made shall not be kept out of accounts a day longer than is absolutely necessary. Therefore, suitable provisions for anticipated liabilities should invariably be made in the Budget (i) through re-appropriation within the grant (ii) making supplementary demands and (iii) by taking advance from the Contingency Fund. It is, therefore, not open to Drawing Officer to make or authorised payment in excess of the amounts provided in the Appropriation Act. If certain escapable payment for which no appropriation exists, have to be made urgently, an advance from the Contingency Fund should be taken before the expenditure is incurred.

In view of what has been stated above and having regard to the urgent need for control over expenditure, as envisaged by the financial rules and financial propriety, it is requested that these instructions should be carefully studied and their aims and importance be specifically brought to the notice of officers under your control for meticulous compliance in letter and spirit. Government is fully committed to curb any tendency towards excess expenditure over the grants and the cooperation of the Heads of Departments is vital in this respect. The Controlling Officers and Drawing & Disbursing Officers would appreciate that any failure in this matter will seriously effect the smooth flow of funds to their departments both on Plan and Non-Plan sides.

The receipt of this letter may please be acknowledged.

Yours faithfully,

Sd/-

Under Secretary Finance (B)
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

No. 15/48/99-3B&C

Dated 30th July, 2001

A copy is forwarded to the Accountant General (A&E) & (Audit) Haryana for information and necessary action.

Sd/-

Under Secretary Finance (B)
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

A copy is forwarded to :-

1. All the Financial Commissioners & Secretaries to Govt., Haryana.
2. All the Administrative Secretaries to Govt., Haryana for information and immediate necessary action in the matter.

Sd/-

Under Secretary Finance (B)
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

To

- (i) All the Financial Commissioners to Govt., Haryana.
(ii) All the Administrative Secretaries to Govt., Haryana.

U.O No. 15/48/99-3B&C

Dated 30th July, 2001

Endst. No. 15/48/99-3B&C

Dated 30th July, 2001

A copy is forwarded to Secy. Haryana Vidhan Sabha for information w.r.t his letter No. PAC-63/2000/6302 dated 21st March, 2001.

Sd/-

Under Secretary Finance (B)
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

A copy is forwarded to all Branch Officers/Supdts. in the FD (exp. Control Branches) for strict compliance.

Sd/-

Under Secretary Finance (B)
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

To

All the Br. Officers/Supdts. in FD (exp. Control branches).

U.O No. 15/48/99-3B&C

Dated 30th July, 2001

INTERNAL :

1B
5B
6B

Case No. 15/5/2001-3B&C

nicfin/budget/instru2001

PAC MATTER
MOST IMMEDIATE

No. 15/1/93-3B&C

From

The Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

To

All Heads of Departments,
Commissioner, Ambala, Hisar, Gurgaon and Rohtak,
The Registrar, Punjab & Haryana High Court.

Dated, Chandigarh, the 1st July, 1993

Subject : Excess over voted grants/charged appropriations.

Sir,

I am directed to say that the PAC in its 35th Report has made the following observations :-

"The main reasons for the excess expenditure over various grants were attributed to payment of arrears due to revision of pay scales of Government employees w.e.f. 1st January, 1986, salaries and wages etc. during the year 1987-88 and to various other reasons.

The Committee note that the Revenue Department on one hand surrendered the grant and on the other hand made the expenditure under grant 4-Revenue as indicated below :-

- (i) an amount of Rs. 70.65 lacs was surrendered without taking into accounts the actual expenditure incurred for hail storm relief;
- (ii) the entire budget provision of Rs. 60.00 lacs placed for assistance for repairs/reconstruction of houses was surrendered whereas Rs. 0.17 lac were incurred in district Rohtak for the purpose;
- (iii) the entire budget provision of Rs. 10.00 lacs placed for supply of medicines was surrendered whereas the department actually incurred an expenditure of Rs. 3.28 lacs for the purpose and

- (iv) out of total budget provision of Rs. 95.00 lacs placed for 'repairs and restoration of damaged irrigation and flood control works' and 'Dewatering Operations' and amount of Rs. 94.00 lacs were surrendered without taking into account the total expenditure of Rs. 57.29 lacs.

The Committee observed that it is gross negligence on the part of the department and desire that the matter be investigated and responsibility of the concerned officers/officials may be fixed and it be informed of the same within three months (Action by Revenue Department).

The Committee further observed that the Finance Department should take necessary steps to check the recurrence of excess expenditure in future and the same may be intimated to the Committee within three months.

2. From the above observation of the PAC, it appears that the departments have failed to follow the rules/instructions on the subject issued from time to time. The latest instructions on the subject issued by the Finance Department vide their letter No. 15/2/90-3B&C, dated 4th May, 1990 are quite clear and relevant in this matter. Para-2 of the said instructions referred to above makes it clear that the Heads of Departments/ Drawing and Disbursing Officers have to keep a close watch over the progress of expenditure and should not in any case allow appropriate for any unit subordinate to the unit to be exceeded without the prior approval of the Competent authority. The Drawing and Disbursing Officer/Controlling Officer/Head of Department should exercise tight control to avoid incurring excess expenditure as such incurring if excess expenditure over and above the sanctioned grants is in violation of the constitutional provisions and also amounts to disregard of the decision of Legislature. The main reasons for the excess expenditure appearing every year under various grants are defective budgeting and other budgetary irregularities being committed by the Drawing and Disbursing Officer/Controlling Officer /Heads of Department. The PAC have been making pointed references to these defects in all their previous reports but regrettably these defects still continue to exist. It, therefore, should be ensured that the Finance Department instructions issued in this regard vide their letter No. 28/60/84-1B&C, dated 1.3.85 (Copy enclosed) are followed meticulously in future in order to avoid further criticism by the PAC in this matter. I am, therefore, to request you that the observation of the PAC may please be brought to the notice of all concerned and the instructions on the subject are strictly complied with.

3. The receipt of this latter may kindly be acknowledged.

Yours faithfully,

Sd/-
(JOGINDER NATH JULKA)
Under Secretary, Finance
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

No. 15/2/93-3B&C

Dated 1st July, 1993

A copy is forwarded to Accountant General, (A&E) & (Audit) Haryana, Chandigarh for information.

Sd/-
(JOGINDER NATH JULKA)

Under Secretary, Finance
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

No. 15/2/93-3B&C

Dated 1st July, 1993

A copy is forwarded to the Secretary, Haryana Vidhan Sabha, for information with reference to his letter No. PAC/48/92/7333, dated 19-4-93.

Sd/-
(JOGINDER NATH JULKA)
Under Secretary, Finance
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

No. 15/2/93-3B&C

Dated 1st July, 1993

A copy is forwarded to all the Financial Commissioners and Administrative Secretaries to Govt., Haryana for information and necessary action. They are requested to ensure that recurrence of excess expenditure over voted grants/appropriations is avoided in future.

Sd/-
(JOGINDER NATH JULKA)
Under Secretary, Finance
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

To

- (i) All the Financial Commissioners Haryana.
- (ii) All Administrative Secretaries to Govt., Haryana.

U. O. No. 15/2/93-3B&C

Dated 1st July, 1993

A copy is forwarded to all the Branch Officers/Superintendents of the Finance Department for information and necessary action.

2. Their attention is invited to the observation made by the PAC which has taken a serious view of the excess expenditure occurring from time to time. It is, therefore, requested that the Budget Estimates/Revised Estimates should be framed by them in a realistic manner so that there is no recurrence of excess expenditure in future. They should also ensure that the various irregularities committed by the Department from time to time regarding the excess expenditure are kept in view while framing the Budget/Revised Estimates and instructions issued for the preparation of Budget Estimates from time to times on the subject are meticulously followed.

Sd/-
(JOGINDER NATH JULKA)
Under Secretary, Finance
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

To

All the Branch Officers/Superintendents in
Finance Department.

U. O. No. 15/2/93-3B&C

Dated 1st July, 1993.

No. 15/2/90-3B&C

From

The Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

To

All Heads of Departments in Haryana,
Commissioners, Ambala, Hisar, Gurgaon and Rohtak Divisions,
The Registrar, Punjab and Haryana High Court.

Dated, the 4th May, 1990

Subject : Excess over voted grants/charged appropriations.

Sir,

I am directed to invite your attention to the Finance Department circular letter No. 15/2/88-3B&C, dated 23rd August, 1988 on the subject cited above wherein it was pointed out that expenditure under various major heads of accounts should under no circumstances be allowed to exceed the budget allotments but it has been found that there is lack of financial discipline in as much as expenditure is not restricted by various Department to the sanctioned budget grants. The Public Accounts Committee in its 30th Report has observed as under :-

“The Committee are displeased to note that case of excess expenditure over the grants/appropriations continues to occur despite the committee’s observation time and again that the expenditure should be limited to the grants/appropriations as authorized by the legislature.

As earlier recommended by the committee in their 20th, 24th and 27th reports, the Finance Department should investigate cases of excess expenditure in and take effective remedial measures to eliminate their recurrence. The committee would like to have a detailed compliance report to this effect within three months.

The committee also reiterate that one of the major reasons for excess expenditure over grants/appropriations in the lack of proper reconciliations of figures of expenditure by the Departments. with those booked in the office of Accountant General (A&E) and that the Finance Department should take effective steps to ensure that all the Departments reconcile figures of expenditure regularly with that

office so that the cases of excess expenditure occurring due to misclassification or wrong adjustments could be avoided.”

2. It is evident from the above observation of the Public Accounts Committee that the instruction issued by the Finance Department from time to time and various provisions of rules on the subjects are not being followed meticulously. In this connection I am again to bring to your notice that under the Constitution of India, no expenditure which is likely to involve excess over the authorized grants can be incurred in anticipation of approval of the legislature. (See Article 206 (3), 267 (2), 204 and 205 of the Constitution of India and also paras 17.14 and 17.15 of PFR, Vol. I and para 14.1 of Punjab Budget Manual. This being so the expenditure of sums in excess of the provisions is a constitutional irregularity. The PAC in its earlier reports has also viewed with great concern the recurrence of such type of budgetary irregularities year after year in its various reports. Under para 12.3 & 12.4 of the Punjab Budget Manual, the Heads of Departments are squarely responsible to ensure that the budget allotments are not exceeded in any case. Para 12.5 further enunciated that this control is to be made effective from below in as much as the disbursing officer in every Department is directly responsible for the expenditure incurred against the grants allotted to him under each primary unit of appropriation. He should keep a close watch over the progress of expenditure and in no case should allow the appropriation for any unit or any item subordinate to the unit to be exceeded without prior approval of the competent authority. While presenting bills to the treasuries, they should ensure that the budget allotments are not being exceeded in any case. Where there is reason to anticipate any excess expenditure, he should approach the superior officers for additional funds for the purpose. Para 2.10 (b)(1) & (2) and para 17.2 of the Punjab Financial Rules, Vol. I further stipulate that public money cannot be spent without the sanction of the competent authority and without proper appropriation. Like drawing and Disbursing Officers who are responsible for ensuring that the budget allotments under each primary unit of appropriation are not exceeded, the Heads of Departments under para 12.4 of the manual are also responsible for taking necessary steps to prevent expenditure in excess of a grant by transfer from one Drawing Officer to another under their powers of appropriation within the primary unit of appropriation, (b) by exercise of their delegated powers of reappropriation (c) by application for extra grant under the prescribed rules as soon as necessity for this course becomes definitely clear. Paras 12.9 to 12.12 and the Appendices G, H & J lay down detailed procedural formalities to enable the Heads of Department to maintain such control.

3. In view of that has been stated above and having regarding to the urgent need for financial discipline as envisaged by the financial rules and financial propriety in its imperative that greatest care and diligence be exercised to ensure that no excess expenditure is incurred in future over and above the sanctioned grants. I am, therefore, to request you that these instructions and relevant provisions of rules may please be noted for strict compliance and these may also be brought to the notice of all concerned under your administrative control.

4. The receipt of this communication may kindly be acknowledged.

Yours faithfully,

Sd/-

Superintendents, Budget & Committee,
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

No. 15/2/90-3B&C

Dated, Chandigarh, the 4th May, 1990

A copy is forwarded to Accountant General, Haryana, for information.

Sd/-
Superintendents, Budget & Committee,
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

No. 15/2/90-3B&C

Dated, Chandigarh, the 4th May, 1990

A copy is forwarded to the Secy., Haryana Vidhan Sabha, for information, w.r.t. his letter No. PAC/47/8464, dated 27th March, 1990.

Sd/-
Superintendents, Budget & Committee,
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioners & Administrative Secretaries to Govt. Haryana for information & necessary action. They are requested to ensure that recurrence of excess expenditure over voted grants/appropriations is avoided in future.

Sd/-
Superintendents, Budget & Committee,
for Financial Commissioner and Secretary to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioners & All Administrative
Secretaries to Government, Haryana.

U.O. No. 15/2/90-3B&C

Dated, Chandigarh, the 4th May, 1990

A copy is forwarded to all the Branch Officer, Superintendent and Deputy Superintendent in Finance Department (except Finance Regulations Branch) for information and necessary action.

2. Their attention is invited to the observations made by the PAC which has taken a serious view of the excess expenditure occurring from time to time. It is, therefore, requested that the Budget Estimate/Revised Estimates should be framed by them in such a realistic manner so that there is no recurrence of excess expenditure in future. They should also ensure that the various irregularities committed by the Departments. from time to time regarding the excess expenditure are kept in view while framing the Budget/Revised Estimates and instructions issued for the preparation of estimates from time to time on the subject are meticulously followed.

Sd/-
Superintendents, Budget & Committee,
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

To

All the Branch Officer/Supdt./Dy. Supdt. in
Finance Department (Expenditure controlled
branches only).

U.O. No. 15/2/90-3B&C

Dated, Chandigarh, the 4th May, 1990.

MOST IMMEDIATE
P.A.C. BUSINESS**No. 15/2/88-3B&C**

From

The Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

To

All Heads of Departments,
Commissioners, Ambala and Hisar Divisions,
The Registrar, Punjab and Haryana High Court.**Dated, Chandigarh, the 23rd August, 1988****Subject : Excess over voted grants/charged appropriations.**

Sir,

I am directed to invite your attention to Finance Department circular letter No. 15/39/86-3B&C, dated 25th March, 1987 on the subject noted above, wherein it was pointed out that the expenditure under various Major Heads of Accounts should under no circumstances be allowed to exceed the budget allotment and that the funds be arranged first before incurring any unforeseen expenditure not provided in the Budget Estimates.

2. The Public Accounts Committee in its 27th Report has observed as under :-

“The Committee further note that in their written explanation for the excess expenditure, bulk of the departments had attributed the excess expenditure to various reasons but during oral evidence when called upon to substantiate their explanations by reasons-wise breakup of excess expenditure, they could not do so. The queer instance of this was the excess expenditure of Rs. 4231271/- relating to Revenue Department.”

It is evident from the above observation of the Public Accounts Committee that it has taken a serious view of the written explanations regarding excess expenditure submitted by various Head of Departments.

3. You are, therefore, requested to ensure that the Head of Departments. while submitting their explanations regarding excess expenditure take into account the following points in view :-

- (i) the replies should be based on full facts and figures,

- (ii) Circumstances under which the amounts could not be taken through supplementary estimates or from contingency fund,
- (iii) Circumstances under which the expenditure had become in escapable.

4. I am, therefore, to request you to kindly bring these observations to the notice of all concerned for strict compliance in future so that the budget estimates are prepared on more realistic basis.

5. Please acknowledge receipt of this communication.

Yours faithfully,

Sd/-

Under Secretary, Finance (B)
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

No. 15/2/88-3B&C

Dated the 23/8/88

A copy is forwarded to the Accountant General, Haryana for information.

Sd/-

Under Secretary, Finance (B)
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

No. 15/2/88-3B&C

Dated the 23/8/88

A copy is forwarded to the Secretary, Haryana Vidhan Sabha for information.

Sd/-

Under Secretary, Finance (B)
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

A copy is forwarded to All the Financial Commissioners and Administrative Secretaries to Govt. Haryana for information and necessary action. They are requested to ensure that recurrence of excess expenditure over voted grants/appropriations is avoided in future.

Sd/-

Under Secretary, Finance (B)
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioners and
All Administrative Secretaries to Govt., Haryana.

U.O. No. 15/2/88-3B&C

Dated the 23/8/88

A copy is forwarded to 11 Branch Officers, Supdts and Dy. Supdts, in Finance Department (except Finance Regulations Branch) for information and necessary action.

2. They are requested to investigate cases of excess expenditure in detail and take effective remedial measures to eliminate their recurrence. A report to this effect may please be sent to Budget & Committee Branch within a month so that Public Accounts Committee may be

informed accordingly.

Sd/-
Under Secretary, Finance (B)
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

To

All Branch Officers /Supdts. and Dy. Supdts. in
Finance Department (Except Finance Regulation Br. Officers).

No. 15/2/88-3B&C

Dated the 23/8/88.

MOST IMMEDIATE
P.A.C. BUSINESS

No. 15/39/86-3B&C

From

The Commissioner & Secretary to Government,
Haryana, Finance Department.

To

All Heads of Departments in Haryana,
Commissioners, Ambala and Hisar Divisions,
The Registrar, Punjab and Haryana High Court.

Dated, Chandigarh, the 25th March, 1987

Subject : Excess over voted grants/charged Appropriations.

Sir,

I am directed to invite your attention to Finance Department letter No. 5/1/80-5B&C, dated 29th August, 1980 on the subject noted above, wherein it was pointed out that the expenditure under various Major Heads of Accounts should under no circumstances be allowed to exceed the budget allotment and that the funds be arranged first before incurring any unforeseen expenditure not provided in the Budget Estimates.

2. The Public Accounts Committee in its 24th Report has observed as under :-

“The Committee are constrained to observe that cases of excess expenditure over the grants/appropriations continue to occur despite the Committee’s observations time and again. In this connection, the Committee invite attention to paras 1 to 5 of their 20th Report and desire that expenditure should be limited to the grants/appropriations as authorized by the Legislature. The Committee think that it should not be difficult for the departments to assess their budgetary requirements accurately particularly for such items as pay, D.A., A.D.A., T.A. etc., which are of recurring nature by virtue of their experience of such expenditure in the past. The Committee fail to appreciate recurrence of cases of excesses when the departments can take timely steps to obtain additional funds through Supplementary grants or by advances from contingency funds, as the case may be, to meet the excess expenditure.”

It is evident from the above observation of the Public Accounts Committee that it has taken a serious view of the excess expenditure over the voted grants/charged appropriations. You are, therefore, requested to ensure that the excesses over voted grants/appropriations do not occur in future and that final re-appropriation orders should conform to the figures of actual expenditure as reconciled with Accountant General, Haryana.

3. I am, accordingly, to request you to kindly bring these observations to the notice of all concerned for strict compliance in future, so that the budget estimates are prepared on more realistic basis.

4. Please acknowledge receipt of this communication.

Yours faithfully,

Sd/-

Deputy Secretary, Finance (B),
for Commissioner & Secretary to Government,
Haryana, Finance Department.

No. 15/39/86-3B&C

Dated, Chandigarh, the 25th March, 1987

A copy is forwarded to the Accountant General, Haryana, Chandigarh, for information.

Sd/-

Deputy Secretary, Finance (B),
for Commissioner & Secretary to Government,
Haryana, Finance Department.

No. 15/39/86-3B&C

Dated, Chandigarh, the 25th March, 1987

A copy is forwarded to the Secretary, Haryana Vidhan, for information.

Sd/-

Deputy Secretary, Finance (B),
for Commissioner & Secretary to Government,
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioners and all Administrative Secretaries to Govt., Haryana, for information and necessary action. They are requested to ensure that recurrence of excess expenditure over voted grants/appropriations is avoided in future.

Sd/-

Deputy Secretary, Finance (B),
for Commissioner & Secretary to Government,
Haryana, Finance Department.

To

All the Financial Commissioners and
All Administrative Secretaries to Govt., Haryana.

U.O. No. 15/39/86-3B&C

Dated, Chandigarh, the 25th March, 1987

A copy is forwarded to all Branch Officers, Superintendents and Deputy Superintendents in Finance Department (Except Regulations Branch), for information and necessary action.

2. They are requested to investigate cases of excesses expenditure in details and take effective remedial measures to eliminate their recurrence. A report of this effect may please be sent to Budget and Committee Branch within a month so that Public Accounts Committee may be informed accordingly.

Sd/-

Deputy Secretary, Finance (B),
for Commissioner & Secretary to Government,
Haryana, Finance Department.

To

All Branch Officers, Superintendents & Deputy Superintendents
in Finance Department (Except Finance Regulation Branch).

U.O. No. 15/39/86-3B&C

Dated, Chandigarh, the 25th March, 1987.

No. 8/1/85-5B&C

From

The Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

To

All Heads of Departments in Haryana,
Commissioners, Ambala and Hisar Divisions,
Registrar, Punjab and Haryana High Court, Chandigarh.

Dated, Chandigarh, the 27th September, 1985**Subject : Regularization of excess over voted grants for the year, 1981-82.**

Sir,

I am directed to invite your attention to attention to Finance Department letter No. 18/1/83-3B&C, dated 11th November, 1983 *vide* which a copy of the report of the Comptroller and Auditor General of India for the year 1981-82 was forwarded to you. The Public Accounts Committee on the oral examination of the Financial Commissioner & Secretary, Finance on para 2.2. of the report regarding excess expenditure over voted grants/charged appropriations have taken a very serious view on the repeated occurrences of such excess expenditure on the fact that these are able to be regularized only after a lapse of considerably, long period of 3 to 4 years. In order, therefore, to expedite the regularization of these excesses the Public Accounts Committee has decided that all the departments should send detailed and comprehensive notes about the causes of the excess expenditure relating to the report for the year, 1981-82 to the Vidhan Sabha with a copy to the Finance Department in the first instance itself by 15th October, 1985. The notes on the excess expenditure should be so comprehensive as to enable the Public Accounts Committee to examine the department and take final view on their regularization in minimum possible time say by November/December, 1985. After the finalization of the Public Accounts Committee recommendation on the excess expenditure these are proposed to be regularized through excess grants during the financial year, 1985-86 itself. You are also requested to please send two copies of schedules and memoranda pertaining to the excess expenditure.

2. This may please be treated on a top priority basis.

Yours faithfully,

Sd/-

Superintendent, Budget & Committee,
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

A copy is forwarded to all Financial Commissioners/Administrative Secretaries in the State of Haryana for immediate necessary action.

2. They are requested to ensure that the requisite information is sent by the Departments under their administrative control by the stipulated date.

Sd/-

Superintendent, Budget & Committee,
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

To

All Financial Commissioners in Haryana.
All Administrative Secretaries to Govt., Haryana.

U.O. No. 8/1/85-5B&C

Dated, Chandigarh, the 27th September, 1985

A copy is forwarded to all Branch Officers/Superintendents in the Finance Department for immediate necessary action.

2. They are requested that necessary schedules and memoranda for the regularization of excess over voted grants and charged appropriations for the year, 1981-82 received from the departments are sent by them to the Budget & Committee Branch by 31st October, 1985 positively.

Sd/-
Superintendent, Budget & Committee,
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

To

All Branch Officers/Superintendents in
Finance Department.

U.O. No. 8/1/85-5B&C

Dated, Chandigarh, the 27th September, 1985.

No. 28/30/82-5B&C

From

The Commissioner & Secretary to Government,
Haryana, Finance Department.

To

All the Heads of Departments in Haryana.

Dated, Chandigarh, the 21st September, 1983

Subject : Financial indiscipline — Excess expenditure over the sanctioned budget grant.

Sir,

I am directed to invite reference to the subject noted above and to say that it has been observed by the Finance Department that there is a lack of financial discipline in as much as the expenditure is not restricted by various departments to the sanctioned budget grant. Besides defeating the purpose behind the exercise of budget formulation, it also results in avoidable expenditure over the grant approved by the Vidhan Sabha. It is a serious irregularity resulting, inter alia, in serious audit paras. Government view this as a serious irregularity and by issuing instructions from time to time have very often stressed the need to exercise control on expenditure. With this end in view, all the Budget and Accounts Officers posted in the departments are requested to assist the Heads of Departments to exercise control on the expenditure so as to restrict the same within the sanctioned budget grants.

Yours faithfully,

Sd/-

Joint Secretary Finance (B),
for Commissioner & Secretary to Government,
Haryana, Finance Department.

A copy is forwarded to all the :-

Financial Commissioners to Government, Haryana
Administrative Secretaries to Government, Haryana,
for information and necessary action.

Sd/-

Joint Secretary Finance (B),
for Commissioner & Secretary to Government,
Haryana, Finance Department.

To

All the Financial Commissioner to Govt., Haryana
All the Administrative Secretaries to Govt., Haryana.

U.O. No. 28/30/82-5B&C

Dated, Chandigarh, the 21st September, 1983.

Subject : Excess over voted grants/charged appropriations

Will all the Administrative Secretaries to Government, Haryana, kindly refer to the Finance Department's U.O. No. 2852-3B&C-76, dated the 9th August, 1976, on the subject cited above.

2. While going through the cases of excesses over voted grants/charged appropriation for the year 1974-75 of various Departments, requiring regularisation by the Legislature in accordance with the provisions of Article 205 of the Constitution,—vide list enclosed at Annexure the Public Accounts Committee of Haryana Vidhan Sabha,—vide paragraph 4 of its fourteenth Report on Appropriation Accounts and Finance Accounts of Haryana Government for the year 1974-75 and the Report of the Comptroller and Auditor General of India for the year 1974-75 (Excluding the paragraphs relating to Corporations/Boards) has made the following observations/recommendations :-

“The Committee regret to observe that expenditure was incurred in excess of the grants/appropriations by certain departments in the above cases. The Committee feel that the Departments should forecast their budgetary requirements accurately and keep the expenditure within the budget provisions. In case, on any occasion, the incurring of expenditure in excess of the grants/appropriations become unavoidable, the Departments should obtain additional funds through Supplementary grants or by taking advance from the Contingency Fund.

The Committee recommend that the Finance Department should investigate the reasons for the excess expenditure and fix responsibility on the Controlling Officers who allowed the excess expenditure to be incurred. In these connection, attention is also invited to the observations contained in para 4 of the Committee's 11th Report subject to the above observations the Committee recommend that the excess expenditure indicated above may be regularized by the Legislature under Article 205 of the Constitution of India.”

3. The above observations of the Public Accounts Committee may kindly be brought to the notice of all concerned for strict compliance. The reasons for incurring expenditure in excess of the budgeted grants may be investigated and responsibility for the same may be fixed under advice to the Finance Department. All the Controlling Officers should further be asked to ensure that expenditure under various heads is in no circumstances, allowed to exceed the budget allotment and that funds are arranged before incurring any unforeseen expenditure not provided for.

Sd/-

Deputy Secretary Finance (B),
for Secretary to Government, Haryana,
Finance Department.

To

The Financial Commissioner and
All Administrative Secretaries to Govt. Haryana

U.O. No. 15/45/79-3B&C

Dated 25th January, 1980

No. 15/45/79-3B&C

Dated 25th January, 1980

A copy, with a copy of the enclosure is forwarded to all Heads of Department for

information and necessary action.

Sd/-
Deputy Secretary Finance (B),
for Secretary to Government, Haryana,
Finance Department.

No. 15/45/79-3B&C

Dated 25th January, 1980

A copy is forwarded for information to :-

The Accountant General, Haryana, Chandigarh.
The Secretary, Haryana Vidhan Sabha Secretariat, Chandigarh.

Sd/-
Deputy Secretary Finance (B),
for Secretary to Government, Haryana,
Finance Department.

A copy is forwarded to all Branch Officers, Superintendents and Deputy Superintendents in the Finance Department (except Finance Regulations) for information and necessary action.

The Deputy Superintendent B&C (II) Br. may please initiate action for getting the excesses over voted grants/charged appropriation for the year 1974-75 Legislature under Article 205 of the Constitution of India.

Sd/-
Deputy Secretary Finance (B),
for Secretary to Government, Haryana,
Finance Department

To

All Branch Officers, Superintendents and
Dy. Superintendents in Finance Department.

U.O. No. 15/45/79-3B&C

Dated 25th January, 1980

ANNEXURE**Revenue Portion**

1. 2-General Administration
2. 5-Excise and Taxation
3. 6-Finance
4. 8-Buildings and Roads
5. 9-Education
6. 20-Forest
7. 21-Community Development

Capital Portion

1. 13-Social Welfare and Rehabilitation
2. 15-Irrigation
3. 18-Animal Husbandry
4. 23-Transport
5. 25-Loans and Advances by State Government

CHARGED APPROPRIATION**Revenue Portion**

1. 2-General Administration
2. 3-Home
3. 8-Buildings and Roads

Capital Portion

8. Buildings and Roads

No. 28/17/2010-1B&C

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Heads of Departments in Haryana.

Dated, Chandigarh, the 14th May, 2010

Subject : Conversion of temporary posts into permanent ones.

Sir,

I am directed to invite your attention to Chief Secretary to Govt. Haryana letter No. 6817-2GS-I-76/28957 dated 29.10.1976 on the subject noted above wherein guidelines regarding conversion of temporary posts into permanent ones have been issued. As per referred letter, it had been decided that temporary posts which have been in existence in permanent departments for 5 years or more and the work of which is of a continuing nature should be made permanent by the Administrative Department after obtaining formal concurrence of the Finance Department.

2. It is, therefore, decided by the Government that cases of conversion of temporary posts into permanent ones may be sent in the respective expenditure control branch of Finance Department through their Administrative Department for their consideration.

Yours faithfully,

Sd/-

Under Secretary Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy is forwarded to All the Financial Commissioners/Administrative Secretaries to Government, Haryana for information and necessary action.

Sd/-

Under Secretary Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioners/
Administrative Secretaries to Govt., Haryana.

U.O. No. 28/17/2010-1B&C

Dated 14th May, 2010

Endst. No. 28/17/2010-1B&C

Dated 14th May, 2010

A copy is forwarded to all the Superintendents of Expenditure Control Branches of Finance Department for information and necessary action.

Sd/-

Under Secretary Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

IMPORTANT**No. 5/1/2007-1B&C**

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Head of Departments,
Commissioner of Divisions and
Deputy Commissioners.
The Registrar, Punjab & Haryana High Court, Chandigarh.**Dated, Chandigarh, the 17th May, 2007****Subject : Creation of supernumerary posts and adjustment of staff appointed against such posts — Clarification thereof.**

Sir,

I am directed to refer to the subject noted above and to say that it has come to the notice of the Government that in some departments supernumerary posts have been created, in order to regularize the services of daily wages employees as per the policy of the Government, as a separate and distinct from the regular sanctioned posts especially when regular sanctioned posts were not available. Departments are filling up some of the vacancies occurring against sanctioned posts when supernumerary posts also exist.

2. It is clarified that when financial benefit is to be given only temporary posts should be created. However, if supernumerary posts have been created, when regular sanctioned posts were not available, the same are personal to the employees for whom these were created and no other employee can be appointed against such posts. Such supernumerary posts stand abolished as soon as the employees for whom these were created retires or gets confirmed on another post or vacates the post for any other reasons whatsoever. When such supernumerary posts stand abolished the same cannot be filled up thereafter. It is also clarified that supernumerary posts can be created only for a definite and fixed tenure sufficient for the purpose in view and can even be abolished before the fixed tenure if in the meanwhile a post has become available to accommodate the employee for whom the supernumerary post had been created.

3. You are, therefore, requested to ensure that no supernumerary post(s) have been filled up in your department after the official for whom these were created have vacated it/them on account of whatever reasons as indicated above.

Yours faithfully,

*Sd/-*Under Secretary, Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

No. 5/1/2007-1B&C

Dated, Chandigarh, the 17th May, 2007

A copy is forwarded to the Accountant General, (A/E & Audit) with 10 spare copies for information and necessary action.

*Sd/-*Under Secretary, Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy is forwarded to the following :-

Chief Secretary to Government, Haryana;
All the Financial Commissioner & Principal Secretaries/
Administrative Secretaries to Government, Haryana;
for information and necessary action.

Sd/-

Under Secretary, Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

Chief Secretary to Government, Haryana,
All the Financial Commissioner & Principal Secretaries/
Administrative Secretaries to Government, Haryana.

U.O. No. 5/1/2007-1B&C

Dated, Chandigarh, the 17th May, 2007

A copy is forwarded to the Member Secretary, Haryana Bureau of Public Enterprises for information and necessary action.

2. He is requested to ensure that no supernumerary post(s) have been filled up in any Board/corporation, Cooperative Institutions, Public Sector Undertakings and in any University of Haryana after the employees(s) for whom these were created have vacated it on account of retirement, confirmation on another post or any other reason whatsoever and such supernumerary posts be considered to have been abolished. No one should be appointed against such abolished posts.

Sd/-

Under Secretary, Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

Member Secretary,
Haryana Bureau of Public Enterprise.

U.O. No. 5/1/2007-1B&C

Dated, Chandigarh, the 17th May, 2007

Regarding creation of posts prior approval of FD.— A certain Head of Department created ministerial posts without the approval of the competent Authority. He was accordingly advised to cancel his orders for the creation of the posts. The Department, however, while cancelling the orders for the creation of all the posts allowed to continue one such post and came up for the regularisation of the same. The Finance Department did not agree to regularize the action of the Department for want of adequate justification. The matter was, therefore, referred to the Council of Ministers, who while regularising the creation of the post in question, decided that all Departments should exercise strict check in such cases so that Government is not called upon to give ex-post facto sanction in such circumstances. The decision of the Council of Ministers referred to above may be daily complied with.

(No. 3606-B&C-65/7775, dated 20th/21st May, 1965).

Subject : Transfer of a permanent Government employee substantively to a lower post on account of inefficiency or misbehavior — Question of creation of supernumerary post in the event of non-availability of a permanent post in the lower cadre/grade.

A reference is invited to Rule 3.17(a), of Punjab Civil Services Rules, Volume I, Part I, which provides, inter alia, that Government may transfer a Government employee from one post to another, provided that, except on account of inefficiency or misbehaviour, such a Government employee shall not be transferred substantively to a post carrying less pay than the pay of the permanent post on which he holds a lien, or would hold a lien had his lien not been suspended under rule 3.14 *ibid.* Similarly, reduction to a lower post or time-scale, or to a lower stage in the time-scale is one of the penalties prescribed in rule 4(iii) of Appendix 24 to Punjab Civil Services Rules, Volume I, Part II, which may, for good and sufficient reasons, be imposed on a Government employee in accordance with the procedure laid down in those rules.

(2) A Question had been raised whether in the event of non-availability of a permanent post in the lower service grade, time-scale, etc., to which a Government employee is transferred/ reduced by the competent authority, a supernumerary post can be created in that service/grade/time-Scale, etc., to provide a lien to the Government employee concerned on his new post. After careful consideration of the matter, it has been decided that it would be reasonable to create such a post in the lower service/grade/time-scale, etc., to provide lien for the person concerned in case of non-availability of a permanent post in that service/grade/time-scale, etc. Such cases for the creation of supernumerary posts should, of course, be referred to this Department. It should also be noted in this connection, that so long as it is necessary to provide the reduced officer with a lien on a supernumerary post in the lower service/grade/time-scale, etc., the higher post vacated by him should not be filled up substantively or otherwise, and appointment/promotions against the higher post may be made only after the Government employee has been accommodated against a substantive vacancy available in the lower grade to which he has been reduced/reverted.

(No. 10509-7FR-II-60/10780, dated the 7th December, 1960).

No. 21/6/2010-3B&C

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Heads of Department
(Concerned with the subject)

Dated: 29th March, 2011.

Subject : Instruction regarding furnishing of the utilization certificates to the Accountant General (A&E), Haryana as on 28-2-2011.

Sir,

I am directed to address you on the subject noted above and to enclose a copy of D.O. letter No. TM(T)2010-11/1813 dated 4.3.2011 with its enclosure received from Principal A.G. (A&E), Haryana for immediate necessary action. The Accountant General, Haryana has brought to the notice of the Finance Department that utilization certificates are due for submission to his office by the end of March, 2011 which have not been furnished to his office up to 28.2.2011 despite the fact that the Financial Rules of the Government on the subject require that certificates of proper utilization of Grants should be furnished to the Accountant General by the departments within 15 months from the date of payment of the Grant. Your attention is also invited to this department letter No. 18/6/2005-3B&C dated 02.09.2005 and D.O. No. 21/6/2010-3B&C dated 8th November 2010 which was sent by FCF to concerned Financial Commissioners & Principal Secretaries/Administrative Secretaries for the compliance of the rules regarding the submission of utilization certificates within the stipulated period. But it seems that these instructions are not being followed meticulously. The Public Accounts Committee of Haryana Vidhan Sabha has also taken a very serious view of such lapses from time to time.

I am, therefore, directed to request you again to take prompt action in the matter and furnish utilization certificates pertaining to your department to the Accountant General (A&E), Haryana, immediately under intimation to the Finance Department.

The receipt of this letter may please be acknowledged.

Yours faithfully,

Sd/-

Superintendent Budget & Committee,
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy is forwarded to the All Financial Commissioners & Principal Secretaries/Administrative Secretaries to Government Haryana concerned w.r.t. this department D.O. No. 21/6/2010-3B&C dated 8.11.2010 with the request to direct the department concerned under their administrative control for submission of pending Utilization Certificates at the earliest.

Sd/-

Superintendent Budget & Committee,
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Financial Commissioners & Principal Secretaries/
Administrative Secretaries to Govt., Haryana.

U.O. No. 21/6/2010-3B&C

Dated: 29th March, 2011

Endst No. 21/6/2010-3B&C

Dated: 29th March, 2011

A copy is forwarded to the Accountant General (A&E), Haryana, Chandigarh w.r.t. his D.O. letter No. TM(T)2010-11/1813 dated 4.3.2011 for information.

Endst No. 21/6/2010-3B&C

Dated: 29th March, 2011

A copy with a copy of its enclosures is forwarded to all the Superintendents in the Finance Department for information and necessary action.

2. They are requested to take follow up action with the concerned departments for the prompt submission of the utilization certificate to the A.G. Haryana (A&E). It is requested that necessary action/issue of instructions to all Heads of Departments may kindly be taken at the earliest.

Sd/-
Superintendent Budget & Committee,
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

अति-तत्काल**क्रमांक 20/1/2010-6ब.वक.**

प्रेषक

वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,
वित्त विभाग।

सेवा में

हरियाणा राज्य के सभी विभागाध्यक्ष।

दिनांक, चण्डीगढ़, 29 जनवरी, 2010 (29th January, 2010)**विषय : Submission of Utilization Certificate in respect of Grant-in-Aid.**

महोदय,

उपरोक्त विषय के सन्दर्भ में।

2. विभागाध्यक्षों द्वारा जो समय-समय पर ग्रांट-इन-एड विभिन्न संस्थानों एवं समाजसेवी संगठनों को जारी की जाती है, उनके उपयोगिता प्रमाण पत्र समय पर महालेखाकार हरियाणा (लेखा व हकदारी) को भेजे जाने होते हैं। महालेखाकार हरियाणा द्वारा वित्त विभाग के ध्यान में लाया गया है कि विभागाध्यक्ष द्वारा जारी की गई ग्रांट-इन-एड के उपयोगिता प्रमाण पत्र समय पर उन्हें नहीं भेजते जिसके कारण लेखों के समायोजन में कठिनाई आती है। अतः आपसे अनुरोध है कि भविष्य में सभी मामलों में वांछित उपयोगिता प्रमाण पत्र महालेखाकार (ले. व ह.) हरियाणा के समय पर भेजना सुनिश्चित करें ताकि लेखों में समय पर समायोजन किया जा सके।

3. इसे कृपया अति महत्वपूर्ण मानते हुए परम अग्रता दी जाए।

हस्ता: /-

अधीक्षक बजट एवं कमेटी,

कृत: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,
वित्त विभाग।

इसकी एक प्रति राज्य के सभी प्रशासकीय सचिवों को इस अनुरोध के साथ भेजी जाती है कि वे अपने विभागों को निर्देश दें कि ग्रांट-इन-एड के उपयोगिता प्रमाण पत्र हिदायतों अनुसार समय पर महालेखाकार हरियाणा को अवश्य भेजा करें।

हस्ता: /-

अधीक्षक बजट एवं कमेटी,

कृत: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,
वित्त विभाग।

सेवा में

राज्य के सभी प्रशासकीय सचिव।

अशा: क्रमांक 20/1/2010-6ब.वक.

दिनांक, चण्डीगढ़, 29 जनवरी, 2010

MOST IMMEDIATE**No. 18/6/2003-3B&C**

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Heads of Departments in Haryana.

Dated, Chandigarh, the 2nd September, 2005**Subject : Instructions regarding furnishing of the utilization certificates to the Accountant General, Haryana.**

Sir,

I am directed to invite your attention to the Finance Departments letter No. 18/6/2005-3B&C dated 4.3.2004 on the subject noted above and to say that the financial rules of Government require that where grants are given for specific purposes, certificates of utilization are to be obtained by the departmental officers and after verification, these should be forwarded to the Accountant General, Haryana, within 15 months from the date of sanction of the grant unless specified otherwise. The Finance Department has already issued instructions in this regard vide U.O. No. 18/13/2002-3B&C dated 26.11.2002 but it has come to the notice of the Finance Department that most of the departments are not following these instruction. PAC of Haryana Vidhan Sabha has taken a very serious view of it.

You are, therefore, again requested that outstanding utilization certificates may kindly be sent to Accountant General, Haryana without any further delay. No further grant would be released to the departments, unless utilization certificate of previous grant is received in Finance Department. In future it may be ensured that all UCs reach Accountant General office within the stipulated period under intimation to the Finance Department.

Yours faithfully,

Sd/-

Under Secretary Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy is forwarded to all Administrative Secretaries to Government Haryana for information and necessary action.

Sd/-

Under Secretary Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Administrative Secretaries to Govt., Haryana.

From

The Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

To

All the Heads of Departments in Haryana State.

Memo No. 21/2/96-3B&C

Dated, Chandigarh, the 22nd October, 1997

Subject : Non-submission of Utilisation Certificate by Voluntary Organisations.

Kindly refer to the subject noted above.

A copy of the Accountant General (A&E), Haryana letter No. TM(T)/2-5/GIA/UCs/97-98/395, dated 7.8.97 together with its enclosures is sent herewith for compliance of instructions while releasing grants to private and voluntary organization.

Sd/-

Superintendent Budget & Committee
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioners & Administrative Secretaries to Govt. Haryana for necessary action.

Sd/-

Superintendent Budget & Committee
for Financial Commissioner & Secretary to Govt.
Haryana, Finance Department.

To

All the Financial Commissioner & Administrative
Secretaries to Government, Haryana.

U.O. No. 21/2/96-3B&C

Dated, Chandigarh, the 22.10.97

A copy is forwarded to all the Branch Officers of Budget Controlling Branches of FD for information and necessary action.

Sd/-

Superintendent Budget & Committee
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

To

All the Branch officers of Budget
Controlling Branches in FD.

U.O. No. 21/2/96-3B&C

Dated, Chandigarh, the 22.10.97

No. 21/2/96-3B&C

Dated, Chandigarh, the 22.10.97

A copy is forwarded to the Accountant General (A&E), Haryana, Chandigarh for information with reference to his letter No. TM(T)/2-5/GIA/UCs/97-98/395, dated 7.8.97.

Sd/-

Superintendent Budget & Committee
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

**OFFICE OF THE ACCOUNTANT GENERAL (ACCOUNTS AND ENTITLEMENT)
HARYANA, CHANDIGARH
Telegram: HISAB. Telex No. 0395-264 AGHRIN**

No. TM(T)/2-5/GIA/UCS/97-98/395

Dated : 7-8-97.

To

The Financial Commissioner and Secy. to Govt.,
Haryana, Finance Department, Chandigarh.

Subject : Non-submission of Utilisation Certificate by voluntary Organisations.

Sir,

I am to enclose a copy of Comptroller and Auditor Generals letter No. 193 Audit (Rules) 29-97 dated 8-7-97 alongwith copy of the Govt. of India, Ministry of Finance Department of Expenditure OM No. 20(19)-E-II(A)/95, dated 28-2-97 for issuing similar instruction to the department of Haryana Govt. to follow the directions while sanctioning/releasing grant to private and voluntary organisation.

Yours faithfully,

Sd/-
Dy. Accountant General
(A/CS)

No. 193 Audit (Rules)/29-97**OFFICE OF THE CONTROLLER AND AUDITOR GENERAL OF INDIA
NEW DELHI****Dated : 8TH July, 1997.**

To

All Pr. Accountants General/Accountant General (A&E)
as per mailing list.**Subject : Non-Submission of Utilisation Certificates by voluntary organisation.**

A copy of Government of India, Ministry of Finance Department of Expenditure O.M. No. 20(19)-EII(A)/95 dated 28.2.97 on the subject mentioned above is forwarded for information and necessary action. Further, it is requested that the State Government may be advised to issue similar instruction to the Departments to follow the directions while sanctioning/releasing grants to private and voluntary organisation.

Encl. As stated above.

Sd/-
(N.VENKATARAMAN)
SR. ADMINISTRATIVE OFFICER
(AUDIT RULES)

No. 193-A Audit (Rules)/29-97

Dated : 8TH July, 1997.

Copy to all Pr. Accountants General/Accountants General (Audit) for information.

Sd/-
(N.VENKATARAMAN)
SR. ADMINISTRATIVE OFFICER
(AUDIT RULES)

No. 20(19)-EII(A)/95
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF EXPENDITURE)

New Delhi, the 28th February, 1997.

OFFICE MEMORANDUM

Subject : Non-submission of Utilisation certificates by voluntary organisation.

The under signed is directed to invite attention to the provisions of GFR 151 and Government of India decisions thereunder (copy attached) according to which a certificate of actual utilisation of grants received should be specifically insisted in respect of Non-recurring grants within 18 months of the closure of the financial years and in report of recurring grants Annual Audited Statement of Accounts of grantee institution and utilisation certificates should be examined by administrative Ministry/Department to satisfy themselves about proper utilisation of grants received for the preceding year before admitting claim for grants in aid in subsequent financial year and to blacklist the defaulting institution for further grants.

While collecting information in connection with a Sabha Question, it has come to the notice of this Ministry that a large number of utilisation Certificates (U.Cs) have not been received in certain Ministries in spite which further grants are being released in violation of the above provisions of General Financial.

All Ministries/Departments while sanctioning/ releasing grants to private and voluntary organisations should ensure that the provisions of the General Financial Rules are strictly adhered to and make all efforts to obtain outstanding Utilisation Certificates at the earliest.

4. Further, it is requested that all Ministries/Departments should include in their Annual Reports a statement indicating- (1) names of private and voluntary organisation which have not submitted utilisation certificates (U.Cs.) for the more than 3 years in respect of grants received by them the amount for which utilisation certificates have not been submitted, the reasons thereunder and reasons for allowing further grants to these organisations without insisting on Utilisation Certificates.

5. Hindi Version of this O.M is enclosed.

Sd/-
(NARAIN DAS)
Under Secretary to the Govt. of India.

To

All Ministries/Department of Govt. of India.

Copy to C & AG, U.P.S.C. etc.

Abstracts from GFR 151 & Govt. of India decision thereto

Rule 151. (1) A certificates of actual utilisation of the grants received for the purpose for which it was received, will be specifically insisted in respect of recurring grants and should be submitted within 18 months of the closure of the Financial year by the institution concerned. Receipt of such certificate shall be watched by the Administrative Ministry/Department concerned. Where such certificate is not received from grantee within the prescribed time the department will be at liberty to and should seriously consider blacklisting such institution from any future grant, subsidy or other type of financial support from the Government.

In respect of recurring grants Administrative Ministry/Department concerned should examine the annual audited Statement of Accounts of grantee Institution and utilisation certificate satisfy themselves about the proper utilisation of grants released for the preceding year before admitting their claim for grants in aid in subsequent financial year. Reports submitted by the internal Audit parties of the department and audit parties/inspection reports received from Indian Audit and Accounts Department and the performance reports to be received in the 3rd and 4th quarter in the year should also be looked into while sanctioning further grants.

NOTE:- Utilisation certificates need not be furnished in cases where the grants in aid are sanctioned subject to the fulfillment of certain prerequisite conditions and are in the nature of reimbursement of expenditure already incurred. In such cases the sanction letters should specify clearly that the utilisation certificates will not be necessary.

G.O.I.M.F. O.M. No. F.11(74)E-II(A)/GO

Dated, the 29th September, 1961.

Rule 151(2)(i)- The annual reports and accounts of private and voluntary organisation receiving recurring grant-in-aid to the tune of Rs. 5 lakhs and above should be laid on the table of the House within nine months of the close of financial year of grantee institutions. In the case of private and voluntary organisation receiving grant-in-aid of Rs. 1 lakh and below Rs. 5 lakhs, all the Ministry/Departments of Government of India should include in their Annual reports a statement showing the quantum of funds provided to each of those organisation and the purpose for which they were utilised for the information of parliament.

M.F. O.M. No. 14(3)-E.II(A)/84,

Dated, the 16th January, 1986.

(1) The annual reports and audited accounts of private and voluntary organisations/ societies registered under the Registration of the Societies Act, 1860 receiving one time assistance of Rs. 50 lakhs and above should also be laid on the Table of House within nine months of the close of the financial year of the guarantee Institutions. In the case of the organisation receiving one time assistance as grant-in-aid of Rs. 10 lakhs and above the below Rs. 50 lakhs, all the Ministries/Departments of the Govt. of India should include in their annual report. Statements showing the quantum of funds provided to each of these organisations and the purpose for which the funds were utilised, for the information of the members of Parliament.

M.F. (Exp.) OM No. 14(31)-KII(A)/95

Dated : 23.7.96.

Rule 151(3)- The following procedure should strictly be observed by sanctioning authorities in connection with the submission of annual performance cum annual review of such report with assistance of leading non-officials.

(A) Achievement cum performance Report :

- (i) In regard to non-recurring grants such as those means for celebration of anniversaries conduct of special tours and malignance grants for secondary education. Performance- cum- achievement reports need not be obtained. In the case of recurring grants, submission of these reports should be insisted upon in all cases except those of grants to statutory bodies or institutions sponsored by Government, provided the said bodies/institutions present formal annual reports, embodying, inter-alia, an account of their general performance for the year.
- (ii) In the case of grants in aid not exceeding Rs. 25,000 the sanctioning authority may dispense with the submission of performance cum achievement reports and should on that event refer to the utilisation certificates and other information available with it with a view to deciding whether or not the grants-in-aid should continue to be given.
- (iii) The grantee institutions should be required to submit, the performance in achievement reports soon after the end of the financial year. A time limit may in this regard be prescribed by the sanctioning authority concerned.
- (iv) The grants in aid sanction order should provided for the submission of a performance cum achievement report by the receipt on or before a specified date.

(B) Incorporation of Achievement-cum-performance reports in the Administrative Reports :

- (i) The annual reports and audited statement of accounts of autonomous/ statutory bodies are required to be laid on the table of the parliament. In such cases the Departments of Central Government need not incorporate performance-cum-achievement reports in the annual administrative reports. In all other cases, if the grants in aid exceed Rs. 1 lakh the Departments of the Central Government should include in their administrative reports a review of the utilisation of the grant in aid achievements vis-à-vis the amounts spent, the purpose and destination of the grants. In cases where the grants-in-aid are for Government should include in their administrative performances in a general way for facility of a complete and comprehensive study of the grants in aid paid by the Ministry.
- (ii) Where the accounts of the grantee institutions are audited by the Indian Audit and Accounts Department copies of the performance cum achievement report furnished by the grantee institutions to the Administrative Ministry/ sanctioning authority should be made available to Audit. In the cases copies of such reports received by the Departments of the Central Govt. or the sanctioning authority should be made available to Audit when local audit of such grants-in-aid of office of the Administrative Ministry or sanctioning authority is conducted or when it is called for by the Accountant General.

(C) Review of Performance

A review of the performance of the institutions in receipt of the grants-in-aid exceeding rupees ten lakhs per annum may be undertaken by the sanctioning authority

concerned at least once in 3 to 5 years in each case. Some of the leading non officials interested in the object of particular grant may be associated with the review.

(Min. of Fin (Exp.10 M.No. F.14(5)E-II(A)83, dated 18.11.83)

- Rule 151(4)
- (a) Undertakings/organisation/Bodies which are mainly financed by the grants for Govt. will be required to maintain a register of Assets in the form (Existing GFR (19) wherein all assets of permanent value and machinery and equipment having a life of not less than 5 years and costing Rs. 10,000 and above (each item) should find place. Relevant extracts of this Registrar should be appended to the Annual Statement of Accounts submitted by the institutions. This Register/Extracts sent to the Ministry/Department shall contain progressive figures (both stores and value). This register shall be subject to check by Audit parties.
 - (b) As and when an asset is written off necessary notes shall be kept in the Form DFR 19 by the grantee institutions. At this stage, there is no need to reflect the same in income and Expenditure account.

Note 1. Library books and articles of furniture be taken as falling within the term "assets". It is not therefore, necessary to indicate such articles in the Form GFR 19. Inventories of such articles in the prescribed form should never the less be maintained by the Authorities and produced at the time of audit.

Note 2. In making grants to non Government bodies or institutions a conditions should be laid down that assets acquired wholly or substantially out of Government grants except those declared as obsolete and unserviceable or condemned as per procedure laid down in the General Financial Rules shall not be disposed of without obtaining the prior approval of the authority which sanctioned the grant in aid.

- (c) As and when an asset is written off or is sold, the sale proceeds thereof shall be taken as receipts of grantee institutions and shown in the Income and Expenditure account (income side) and the book value of the assets disposed of shall be shown as assets disposed of below the total value of the assets on the assets side of the balance-sheet and simultaneously the same value shall be shown under the heading "Capital Investment Written Off" on the liability side of the balance sheet. This would not be reflected in the Income and Expenditure Account (Expenditure side) and thereby the expenditure of the grantee institutions will not be un-necessarily inflated.
- (d) A register of grants containing the following columns should also be maintained by the sanctioning authority :-
 - (i) Serial Number.
 - (ii) Number and date of sanctioned letter.
 - (iii) Purpose of grant.
 - (iv) Conditions, if any, attached to the grant.
 - (v) Amount sanctioned.
 - (vi) Amount of the Bill.
 - (vii) Whether conditions attached to the grant have been accepted by the grantee without reservation.

- (viii) Dated initials of the sanctioning authority.
 - (ix) Date by which statements of accounts along with utilisation certificates, etc. are required utilisation certificate, etc. are required to be furnished by the grantee.
 - (x) Date by which utilisation certificate is required to be furnished by sanctioning authority to the Audit Officer and/or Accounts Officer, as the case may be.
 - (xi) Date by which the statements of Accounts etc are actually received (In case there has been delay in the receipt of these statements, the reasons as well as efforts made by the sanctioning authority to expedite submission of such statements may be clearly indicated).
 - (xii) Date of submission of utilisation certificate to PAO (In case there has been delay in submission of utilisation certificate, the reasons therefor may be clearly indicated).
 - (xiii) Unspent balance, if any (indicate whether the unspent balance has been surrendered by the grantee institutional)
- (e) Column (i) to (v) of the register should be filled in simultaneously with issue of the order sanctioning each grant. These columns should be attested by any Gazetted Officer nominated for the purpose by the sanctioning authority. The serial number should be recorded on the body of the sanction at the time the item is entered in the Registrar as under:

“Noted at serial No..... in the Registrar of Grants”

Such a record will guard against the possibility of double payment. Columns (vi) and (vii) should be filled in and attested by the Gazetted Officer concerned as soon as the bill is ready. The bill should then be submitted to the Gazetted Officer nominated to act as drawing Officer with the registrar for signing the bill and to the sanctioning authority for giving dated initials in column (viii) of the Register. It should also be the duty of the sanctioning authority to verify that the conditions, if any attached to the grant have been duly accepted by the grantee without any reservation and that no other bill for the same purpose has already been paid before. No bill should be signed unless it has been noted in the register of grants against the relevant sanction. This will also facilitate watching of payments in installments, if any, in the case of lumpsum sanction (G.I.M.F.O.M.No. F.10(48)/8/63, dated the 25th November, 1969 and O.M. No. F 23(4)E.II(A)/86, dated 19th November, 1990).

No. 28/10/93-6B&C

From

The Financial Commissioner and Secretary to Govt.,
Haryana, Finance Department.

To

All Heads of Departments,
All Commissioners of Divisions,
All the Deputy Commissioners &
Sub Divisional Officers (Civil) in Haryana State,
The Registrar, Punjab & Haryana High Court, Chandigarh and
All District and Session Judges in Haryana State.

Dated, Chandigarh, the 19th May, 1993

Subject : Grant-in-Aid sanctioned by Government to Institutions/Private Bodies—Proper Utilisation thereof.

Sir,

I am directed to address you on the subject cited above and to say that instances have come to the notice of the Government where grant-in-aid sanctioned by State Government during the course of the year is not fully utilized and some unspent balances are left. The departments even utilize this unspent amount in the next financial year without bringing it to the notice of the Finance Department. In many cases, information regarding unspent balances and for the revalidation of grant in aid sanctioned during the year is sent to the Finance Department at a very belated stage According to the instructions, the unspent balances, if any, are to be surrendered by the Guarantee Institution before the close of the year and information in this respect is to be sent to the authority sanctioning the grant. This procedure of the department utilizing the unspent balances of the grant-in-aid is not proper and is open to audit objection and is an irregularity under the financial rules. The matter has now been considered by the Finance Department and it has been decided that the information regarding the unspent amount of grant-in-aid sanctioned during the year should be sent to the Finance Department in the enclosed proforma every year by 31st July and before the release of the grant-in-aid of the first quarter of the next year, so that the Finance Department is able to take action for the proper utilization of this amount.

Yours faithfully,

Sd/-

Under Secretary Finance (B)
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

No. 28/10/93-6B&C

Dated 19th May, 1993

A copy is forwarded to the Accountant General (Accounts/A&E) Haryana, Chandigarh for information.

Sd/-

Under Secretary Finance (B)
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

A copy is forwarded to all the Administrative Secretaries, Haryana, Chandigarh for information.

Sd/-
Under Secretary Finance (B)
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

To

All the Administrative Secretaries to Govt., Haryana.

U.O. No. 28/10/93-6B&C

Dated 19th May, 1993

A copy is forwarded to All the Branch Officers/Superintendents in F.D. for information and necessary action. They are requested to ensure follow up action of these instructions by the departments to whom Grant-in-aid is sanctioned by their Expenditure Control Branches.

Sd/-
Under Secretary Finance (B)
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

To

All the Branch Officers/Superintendents
In Finance Department.

U.O. No. 28/10/93-6B&C

Dated 19th May, 1993.

Information regarding Grant-in-Aid Given and Utilisation					
Department					
Name of the Institution to whom Grant-in-aid was given.	Financial year	Grant utilized in the same Financial year.	Unspent on the end of the financial year.	Reasons for not depositing with State Government.	At present unspent amount and latest position.

Subject : Grants-in-aid and utilization Certificates in respect thereof.

कृपया सभी वित्तायुक्त एवं सभी प्रशासकीय सचिव, हरियाणा सरकार, कृपया उपरोक्त विषय पर इस विभाग के अशा. क्रमांक 2/2(2)84-2एफ.आर.।।, दिनांक 19.9.84 की ओर ध्यान देंगे?

2. संदर्भित पत्र द्वारा अन्य के अतिरिक्त कम्पट्रोलर एंड आडिटर जनरल आफ इण्डिया द्वारा वर्ष 1977-78 की सिविल तथा रैवेन्यु रिसीट के बारे दी गई रिपोर्ट पर लोक लेखा समिति (1982-83) ने अपनी उन्नीसवीं रिपोर्ट में जो निम्नानुसार आब्जरवेशन्ज की थी, उन्हें भेजी गई थी :-

“The Committee find that at present there is no definite procedure to ensure that the grants are justified by the financial position of the grantee and that the previous grants had been spent for the purpose for which these were sanctioned. The Committee are of the view that a definite procedure is necessary in order to streamline the whole procedure and to minimize the chances of misutilization etc. of the grants. The Committee, therefore, recommend that the whole matter be examined by the Finance Department a definite procedure be laid down and all concerned be informed to ensure proper compliance in future”.

3. पी.ए.सी. की उपरोक्त आब्जरवेशनज की पालना दृढ़ता से करने बारे इस विभाग को सुझाव दिया गया था। इस के साथ यह भी सुझाव दिया गया था कि निर्धारित समय में यूटीलाईजेशन सर्टीफिकेट सम्बन्धित संस्था द्वारा न भेजे जाने की सूरत में यदि भविष्य में दी जाने वाली ग्रांट्स को रोक लिया जाता है और यह शर्त ग्रांट्स को रिलीज किये जाने वाली संस्वीकृति में लगा दी जाती है तो यूटीलाईजेशन सर्टीफिकेट समय पर प्राप्त होंगे और उनसे यह सुनिश्चित किया जा सकता है कि पहले स्वीकृत की गई ग्रांट्स उसी उद्देश्य पर खर्च की गई है जिस के लिए वह दी गई थी। इसके अतिरिक्त ग्रांट्स रिलीज करने से पूर्व प्रशासकीय विभाग द्वारा यह भी सुनिश्चित करने का अनुरोध किया गया था कि ग्रांटी की वित्तीय स्थिति ऐसी है जिसके आधार पर ग्रांट देना उपयुक्त माना जा सकता है।

4. लोक लेखा समिति ने वर्ष 1984-85 (बाईसवीं रिपोर्ट) की रिपोर्ट के पैरा 13 में जो आब्जरवेशन्ज की है, वे इस प्रकार है :-

“The Committee, therefore, recommend that the department should ensure to keep an effective watch over the utilization of assistance by obtaining progress reports and audited accounts from the recipient bodies, to take through verification of their records by the departmental officers and to revolve suitable procedure for regulating the release of grants keeping in view the pace of utilization.

The Committee desire that the rules regarding the release of grant/subsidy, in favour of Corporation/Autonomous Bodies be framed and finalized at the earliest and they be informed of the progress made in this regard.

The Committee also recommend that registers showing the assets created by the various corporations/Autonomous Bodies, put of the grants released to them, should be maintained at the level of Sanctioning Authority (Head of Department) to watch proper utilization of grants/subsidies.”

अतः उनसे अनुरोध है कि पी.ए.सी. की उक्त आब्जरवेशनस को कार्यान्वित करने के बारे में वे सुनिश्चित करवाएं तथा की गई कार्यवाही के बारे अपनी प्रगति रिपोर्ट, अन्य सम्बन्धित क्वाटरज के अतिरिक्त वित्त विभाग की सम्बन्धित शाखा, को भी समय-समय पर भेजते रहें।

हस्ता: /—

संयुक्त सचिव वित्त (आर)

कृते : आयुक्त एवं सचिव, हरियाणा सरकार,
वित्त विभाग।

सेवा में

सभी वित्तायुक्त एवं प्रशासकीय सचिव,
हरियाणा सरकार।

अशा. क्रमांक 2/2(2)-88-2एफ.आर.।।

दिनांक 10.6.1985 (10th June, 1985)

इसकी एक-एक प्रति वित्त विभाग के सभी अधिकारी तथा अधीक्षक/उप अधीक्षक, को उक्त कथित अशा., दिनांक 19.9.84 के क्रम में आवश्यक कार्यवाही हेतु भेजी जाती है।

हस्ता: /-

संयुक्त सचिव वित्त (आर)

कृते : आयुक्त एवं सचिव, हरियाणा सरकार,
वित्त विभाग।

सेवा में

वित्त विभाग के सभी अधिकारी तथा
अधीक्षक/उप अधीक्षक।

अशा. क्रमांक 2/2(2)-85-2एफ.आर.।।

दिनांक : 10.6.1985

Subject : Grants-in-aid and utilization certificates in respect thereof.

क्या वित्तायुक्त एवं सभी प्रशासकीय सचिव, हरियाणा सरकार कृपया उपरोक्त विषय पर वित्त विभाग के अशा: क्रमांक 2/2(3)-79-2एफ:आर: 11, दिनांक 13-12-79 तथा संख्यक अशा: पत्र दिनांक 27-2-80 की ओर ध्यान देंगे।

संदर्भित पत्र दिनांक 13-12-79 द्वारा उन से अनुरोध किया गया था कि वे अपने-अपने विभागों, जो अनुदान प्राप्त करते हैं, के बारे निर्धारित प्रोफार्मा में एक रजिस्टर मेनटेन करे क्योंकि अनुदान के प्रयोग के बारे अपने विभागों के युटीलाईजेशन सर्टीफिकेट समय पर महालेखाकार, हरियाणा को भिजवाने के लिये सुनिश्चित करना तथा आउटस्टैंडिंग (outstanding) युटीलाईजेशन सर्टीफिकेट (Utilisation Certificates) के बारे पी0ए0सी0 को स्थिति प्रशासकीय विभागों द्वारा स्पष्ट की जानी है। इस बारे में हुई प्रगति को समय-2 पर वित्त विभाग को भी सूचित करने को अनुरोध किया गया था।

3. उक्त के इलावा संदर्भित पत्र दिनांक 27-2-80 द्वारा कम्पटरोलर एंड आडीटर जनरल आफ इण्डिया तथा लोक सेवा समिति ने वर्ष 1974-75 के हरियाणा सरकार के विनियोजन तथा वित्त लेखों पर जो चौदहवीं रिपोर्ट दी के पैराग्राफ 46 में दी गई निम्नलिखित सिफारिशों को उन्हें भेजते हुए अनुरोध किया गया था कि वे इस बारे आवश्यक हिदायतें अपने विभागों को जारी करके दृढ़ता से उन से पालन करवायें :-

“The Committee note with great concern that a large number of utilisation certificates are still to be furnished to audit by the various Departments. Even the utilisation certificates in respect of grants disbursed as far back as 1957-58 and onwards were still outstanding. The Committee feel that in the absence of the certificates it cannot be vouchsafed that the beneficiaries have spent the grants on the objects for which these have been sanctioned.

No serious efforts seem to have been made by the Departments to clear the outstanding utilisation certificates despite the Committee's earlier recommendations in paragraphs 78 and 50 of their fifth and seventh Reports, respectively.

The committee recommend that strict instructions should be issued to all the concerned Departments. to clear the outstanding utilisation certificates with the utmost promptitude. The Committee further recommend that Govt. should consider the desirability of withholding payment of further grants to the institutions which do not submit the utilisation certificates within the prescribed time limit.”

3. महालेखाकार, हरियाणा ने अपने पत्र सं० टी0एस0-11/2-5/80-81/569, दिनांक 17-3-81 (जिस की प्रति महालेखाकार हरियाणा के ड्राफ्ट पैरा की प्रति के साथ सभी संदेश विभागों को वित्त विभाग के परिपत्र सं० 21/1/81-3ब:व क: दिनांक 30-3-81 द्वारा भेजी जा चुकी है।) द्वारा बताया है कि वर्ष 1979-80 में 33.18 करोड़ रुपये की अनुदान की राशि गैर सरकारी वाणिज्य संस्थानों को दी गई है। इस अनुदान के बारे समय पर युटीलाईजेशन सर्टीफिकेट भिजवाए जाये। इस के अतिरिक्त वर्ष 1959-60 से 1978-79 तक जो 63.13 करोड़ रुपये की अनुदान की गई थी उसमें से 45.66 करोड़ रुपये की अनुदान के बारे उन्हें युटीलाईजेशन सर्टीफिकेट प्राप्त नहीं हुए है जिस में से 10.76 करोड़ रुपये की अनुदान 3 वर्षों से भी अधिक समय की है।

उक्त स्थिति के सम्मुख उन से पुनः अनुरोध है कि वे अपने-अपने अधीन संबंधित विभागों को आवश्यक हिदायतें जारी करके सुनिश्चित करे कि बकाया युटीलाईजेशन सर्टीफिकेट ऑडिट आफिस को तुरन्त भेजें। इस के अतिरिक्त वे यह भी कृपया सुनिश्चित करें कि भविष्य में उक्त हिदायतों का दृढ़ता से

पालन करवाते हुए अपने अपने विभागों के युटीलाईजेशन सर्टीफिकेट समय पर महालेखाकार हरियाणा को भेजा जाया करें।

हस्ता: /—
अवर सचिव, वित्त (आर),
कृते: सचिव, हरियाणा सरकार,
वित्त विभाग।

सेवा में

वित्तायुक्त एवं सभी प्रशासकीय सचिव,
हरियाणा सरकार।

अशा: क्रमांक 2/2(3)-79-2एफ:आर:।।,

दिनांक 22 मई, 1981 (22nd May, 1981)

इसकी प्रति वित्त विभाग के सभी अधीक्षक/उप अधीक्षक को इस शाखा के उक्त हवाला दिये पत्रों के संदर्भ में भेजी जाती है।

उन से अनुरोध है कि वे इन हिदायतों का दृढ़तापूर्वक पालन करवायें। अपने-अपने विभागों के बारे अनुदान का ठीक प्रयोग किया जाने तथा युटीलाईजेशन सर्टीफिकेट समय पर भिजवाने के लिये कृपया सुनिश्चित करें।

हस्ता: /—
अवर सचिव, वित्त (आर),
कृते: सचिव, हरियाणा सरकार,
वित्त विभाग।

सेवा में

वित्त विभाग के सभी अधीक्षक/उप अधीक्षक।

अषा: क्रमांक 2/2(3)-79-2एफ:आर:।।,

दिनांक 22 मई, 1981

Financial Control over Bodies which receive grants-in-aid from the Punjab Government.— Rule 8.14 of the Punjab Financial Rules, Volume I, Inter alia stipulates that every order sanctioning a grant should specify clearly the object for which it is given and the conditions, if any, attached to the grant. The rule, does not, however, provide for any remedy where the grantee fails to comply with the conditions or commits a breach of the conditions under which the grant is made. The Government have after careful consideration decided that before the grant-in-aid is released the grantee should be required to execute a bond with two sureties to the Governor of Punjab that he will abide by the conditions of the grant and in the event of his failing to comply with the conditions or committing breach of the bond, he and the sureties individually and jointly will be liable to refund to the Governor of Punjab the entire amount of grant with interest thereon or the sum specified under the bond. In special cases in which such a bond is not found feasible and/or, on due consideration, the Administrative Department decide not to insist upon a bond on the above lines, it would be necessary to work out alternative arrangements in consultation with the Legal Remembrancer to Government, Punjab and the Finance Department for ensuring that the interests of Government are safeguarded effectively. To enable the audit to verify that this condition has been fulfilled, it has been decided that a certificate to the effect that the grantee has executed requisite bond unless otherwise exempted should be furnished along with the grant-in-aid bill, duly countersigned by the officer on whose signature the grant-in-aid bill is drawn.

(2) The following types of institutions/organisations will be exempted from the operation of these instructions :-

- (a) Quasi-Government Institutions.— Institutions or organisations set up by the Government as autonomous bodies either under a statute or as a society registered under the Societies Registration Act, 1860, or otherwise.
- (b) Government aided bodies.— Institutions or organisations which receive financial assistance from the Punjab Government on regular basis (either wholly or on a fixed percentage basis) and/or;
 - (i) whose annual budget is approved by the Government or
 - (ii) on the Boards of Management or Committees of Management of which the Government is adequately represented.

(3) While obtaining the prescribed bond, where it is necessary the requirements of furnishing two sureties in addition need not be insisted upon if the grantee institution/organisation is a society registered under the Societies Registration Act, 1860, or is a Cooperative Society, or is an institution of standing in whose case such sureties are not considered necessary by the sanctioning authority.

(4) It has been further decided that in making grants to non-Government or quasi-Government bodies or Institutions, a condition should invariably be laid down that assets acquired wholly or substantially out of Government grants would not without the prior sanction of the Governor, be disposed of, encumbered or utilised for purposes other than those for which grants are sanctioned. The grantee institutions should be called upon to maintain a register in the form (as in an Annexure) of the permanent and semi-permanent assets acquired wholly or mainly out of Government grant. This register should be maintained by the grantee-institutions separately in respect of each sanctioning authority to whom a copy thereof be furnished annually for permanent record. The assets would be taken to mean all immovable and movable property of the capital nature where the value exceeds Rs. 1,000. The library books and articles of furniture will not be included in it.

(No. 29-3FRI-66/2509, dated the 16th February, 1966).

Audit of Grants-in-aid.— Rule 8.14 of Punjab Financial Rules, Volume I, inter alia stipulates that in respect of grants sanctioned by competent authorities with specific conditions attached to their utilisation, the sanctioning authority should satisfy itself that the grant has, as a matter of fact, been applied for the purpose, for which it was intended and a certificate to this effect has to be furnished to the Accountant-General, Punjab. While the certification of such utilisation has been left to the departmental authorities, the audit officers normally accept the certificates furnished as adequate for purposes of audit. It has now been decided that the sanctioning order in respect of such grants-in-aid should embody a specific condition that the accounts of the Institutions receiving grants-in-aid shall be open for test-check by the Audit Department.

(2) The question of having monetary limits fixed in respect of the grants sanctioned by the State Government has also been under consideration of Government for sometime past. According to the existing practice the accounts of grantees receiving grants-in-aid over Rs. 1,000 per annum but not amounting to Rs. 10,000 per annum are test-checked but those amounting to Rs. 10,000 and more per annum are audited cent per cent. It has been decided now, in consultation with the Accountant-General, Punjab that in the case of "non-recurring" grants the accounts of grantees receiving grants-in-aid in excess of Rs. 2,000 per annum but not amounting to Rs. 20,000 per annum will be test-checked and those receiving grants-in-aid amounting to Rs. 20,000 and more per annum will be audited cent per cent. However, the present limit in respect of recurring grants-in-aid will continue to apply.

(3) The monetary limits prescribed above shall not, however, be treated as in any way, fettering the discretion of the Accountant-General, Punjab, in approaching Government, if in any special case, he considers that audit of recipient's books, even when the amount is less, is called for.

(4) Even in respect of unconditional grants-in-aid, the sanction orders would lay down that the institutions receiving grants-in-aid in excess of monetary limits specified in pars 2 above shall be open for test check by the Accountant-General at his discretion.

(No. 1297-3FRI-64/166, dated the 19th February, 1964).

Grants-in-Aid - Release thereof.— Rule 8.14(C)(i) of the Punjab Financial Rules, Volume I, *inter alia*, lays down that unless it is otherwise ordered by “Government the grant will be spent upon the object within a reasonable time, if no time limit has been fixed by the sanctioning authority.”

(2) A question has been raised as to how the expression “reasonable time” should be interpreted in actual practice. The Government have decided that the expression should ordinarily be interpreted to mean “one year from the date of the issue of the letter sanctioning the grant”. The period of one year should be calculated from the date of issue of the sanction and that the sanction should be considered to have been acted upon if payment in whole or in part has been made in pursuance of the sanction within 12 months from the date of its issue. When there is a specific provision in a sanction for any fresh charge that the expenditure would be met from the Budget provision of a specific financial year, such sanction will lapse on the expiry of the specified financial year. Thus grants may be sanctioned to meet the requirements of a year even extending beyond the financial year, but as provided in rule 8.14(a)(2) of the Punjab Financial Rules, Volume I, only so much of the grant should be paid during the financial year as is likely to be expended during that year. The amount remaining unspent at the end of the year in such cases need not be refunded at the close of the financial year. In such cases the sanctions should be so drafted that they may not lapse at the close of the financial year. However, immediately on the expiry of the period of one year from the date of the sanction, any unspent balance thereof should be duly surrendered to Government as required under rule 8.14(C)(ii) of the Punjab Financial Rules, Volume I. In respect of sanctions which require the grant to be utilized during a financial year, the unspent balance thereof should nevertheless be duly surrendered to Government at the end of the financial year or may be adjusted by the sanctioning authority against the next year’s grant, if any.

(3) In the case of small institutions which are entirely/mainly fed by recurring grants-in-aid from Government, it is possible that despite the above liberalization they may have utilized the entire grant by the close of a financial year. In that case, such institutions would not have sufficient funds to cover their expenses in the beginning of the next financial year pending the receipt of fresh grants. In order to mitigate hardship to such institutions due to delay in payment of fresh grants-in-aid, it has been decided that, with effect from the financial year, 1961-62, recurring grants-in-aid to such institutions may be paid during a financial year, if necessary, in three instalments in the manner indicated below :-

- (i) The first instalment may be paid in the month of April, itself. Since, in the beginning of the financial year, 1st/12th of the budget is placed at the disposal of the Administrative Department “on account” the first instalment of the grant may be sanctioned in April to enable the institutions to meet the expenses for the month of April.
- (ii) The second instalment may be paid in the month of May, June, July, August or September, after the Budget has been sanctioned by the State Legislature to cover the expenses for the five months, May to September.
- (iii) The final instalment may be sanctioned in the month of October or later to cover the expenses of the rest of the financial year.

The requirement of obtaining audited statement of accounts, provided for in rule 8.14(a)(3) of Punjab Financial Rules, Volume I, need not be insisted upon for sanctioning the first two instalments if the statements are not ready. However, such statements of accounts in respect of the previous financial year, unless the institution concerned has been specifically

exempted from furnishing them, should be obtained before sanctioning the final instalment as laid down in Rule 8.14(a) (3) *ibid*.

(4) A few examples are given below to illustrate the procedure outlined in paragraphs 2 and 3 of this letter :-

	Amount of recurring grant-in-aid sanctioned per year to a particular institution	Amount sanctioned for the year 1960-61	Date on which the grant-in-aid was sanctioned for 1960-61	Unspent balance at the close of 1960-61	The manner in which the instalments of the grant-in-aid are to be paid during 1961-62
	1	2	3	4	5
	Rs.	Rs.		Rs.	
(1)	12,000	12,000	1.9.60	Nil	Instalment in April, 1961— Rs. 1,000 can be paid for the expenses for the month of April, 1961 Instalment in May, 1961— Rs. 5,000 can be paid for the expenses for the months of May to September, 1961 Instalment in October— Rs. 6,000 can be paid for meeting the expenses for the rest of the financial year 1961-62
(2)	12,000	12,000	1.9.60	1,000	Instalment in April, 1961— Not to be paid as the expenses for April, 1961 can be met out of the unspent balance of Rs 1,000 need not be required to be surrendered to Government immediately after 31st March, 1961. Instalment in May, 1961— Rs. 5, 000 can be paid for the expenses for the months of May to September, 1961. Instalment in October, 1961— Rs. 6,000 can be paid for meeting the expenses for the rest of the financial year 1961-62.
(3)	12,000	12,000	1.9.60	3,000	Instalment in April, 1961— Not to be paid as the expenses for April, 1961 can be paid out of the unspent balance. The unspent balance of Rs. 3,000 need not be required to be surrendered to Government immediately after 31st March, 1961. Instalment in May, 1961— As Rs. 2,000 of the unspent balance can still be utilized, only Rs. 3,000 need be paid. Instalment in October, 1961— Rs. 6,000 can be paid for the expenses for the rest of the financial year 1961-62.
(4)	12,000	12,000	1.9.60	500	Instalment in April, 1961— Rs. 500 can be paid as the unspent balance will not be sufficient to cover the expenses for the month of April, 1961. The unspent balance of Rs. 500 need not be required to be surrendered to Government immediately after 31st March, 1961.

	Amount of recurring grant-in-aid sanctioned per year to a particular institution	Amount sanctioned for the year 1960-61	Date on which the grant-in-aid was sanctioned for 1960-61	Unspent balance at the close of 1960-61	The manner in which the instalments of the grant-in-aid are to be paid during 1961-62
					<p>Instalment in May, 1961— Rs. 5,000 can be paid for the expenses for the month of May to September, 1961.</p> <p>Instalment in October, 1961— Rs. 6000 can be paid for the expenses for the rest of the financial year 1961-62.</p>
(5)	12,000	12,000	1.9.60	3,000	<p>Instalment in April, 1961— Not to be paid as the expenses for April, 1961 can be paid out of the unspent balance. The unspent balance of Rs. 3,000 need not be required to be surrendered to Government immediately after 31st March, 1961.</p> <p>Instalment in May, 1961— Rs. 5,000 may be paid for the expenses for the month of May to September, 1961 as the grant given on 1st March, 1960 can be utilized only upto 30th April, 1961. Any unspent balance out of that amount outstanding on 30th April, 1961 will have to be surrendered to Government.</p> <p>Instalment in October, 1961— Rs. 6,000 may be paid.</p>

(5) The procedure outlined in the foregoing sub-paragraphs will apply only to the institutions which are entirely-mainly fed by recurring grants-in-aid from Government. Where any other procedure prescribed in consultation with the Finance Department is in vogue and is working satisfactorily, the procedure outlined in the preceding paragraphs need not be invoked.

(No. 3138-3FRI-61/7018-A, dated the 13th May, 1961).

Grants-in-aid.— Reference is invited to Articles 193 and 194 of the Audit Code regarding the audit of grants-in-aid made by Government to institutions and private bodies, etc. As a result of a detailed examination of the various sanctions to grants-in-aid furnished by the administrative authorities to the Audit Office, it has been observed that no uniform procedure is being followed by various departments for the grants-in-aid sanctioned by them nor any code or rules have been framed laying down the conditions for their sanction and utilisation thereof. It is accordingly stated that :-

- (a) A grant-in-aid code or a set of rules governing the conditions, etc., attaching to the various grants should be framed in all cases. In some cases like the Educational and Medical Grants, the proper procedure and the checks to be exercised by the Administrative Authorities to watch the fulfilment of the conditions to which to these grants have been laid down in the respective codes. In such cases, therefore, there is no difficulty in furnishing of certificates to the Audit Office by the Administrative Authorities (vide Article 193(c) of the Audit Code) to the effect that they have satisfied themselves that the prescribed conditions to which the grants-in-aid are subject have been duly fulfilled by the grantees. In the case of some other grants the exact checks to be exercised by the Administrative Authorities and the procedure to be followed by them to keep a watch over the fulfilment of the conditions by the grantees have not been laid down in a code or a proper set of grants in rules or orders, with the result that it is very difficult for the Audit to examine whether a proper system has been devised by the Government for keeping a close watch by the Administrative Authorities over the fulfilment of the conditions by the grantees, and the certificates furnished by the Administrative Authorities to the Audit regarding the actual fulfilment of the prescribed conditions by the grantees, are not being given as a matter of routine.
- (b) The sanctions accorded by the Administrative Authorities to grants-in-aid do not make it clear in all cases whether the grants-in-aid in question is a conditional grant or unconditional one. Absence of this information causes difficulty, especially in the case of adhoc or new grants of an occasional character as to what conditions they should be regarded as subject and as to whether in any particular case, the Government have clearly sanctioned the grant as unconditional. Even in the case of such grants as are obviously to be considered conditional, the necessary conditions are neither specified in the sanction nor a reference is made in the sanction to the separate rules, orders or code in which the relevant condition attaching to the grant have been laid down. This causes difficulty in Audit in checking that the prescribed conditions have been fulfilled and that the certificate furnished to Audit by the Administrative Authorities is in order. It is, therefore, necessary that in every sanction to grant-in-aid either the conditions to which the grant is subject, should be clearly and completely laid down in the sanction itself, or if these conditions have been laid down in a separate code or a set of grant-in-aid rules or orders a specific reference to rules or orders of relevant code should be quoted in the sanction. Further, in any case, in which the grant has been sanctioned as unconditional, this fact should be specifically mentioned in the sanction itself which is communicated to Audit.
- (c) It has also been observed that the certificates given by the Administrative Authorities to the Audit Office [vide Article 193(c) of Audit Code] regarding the fulfilment of the conditions of the grant by the grantee are usually in general terms to the effect that the grant has been sanctioned in accordance with the

prescribed rules or that the grant has been spent for the purpose for which it was given, as the case may be. In order, however, to ensure that such certificates are not furnished to Audit as a matter of routine but after exercising all the prescribed checks whereby the Administrative Authorities have to satisfy themselves that the conditions of the grant have been actually and duly fulfilled by the grantee, it is necessary that the certificate should be amplified in each case so as to include a clear statement from the Administrative Authority concerned to the effect that it has assured itself "according to the prescribed procedure laid down in Rule(s) of the Grant-in-aid Code/Rules, that conditions attaching to the Grant-in-aid have actually been duly fulfilled by the grantee".

The above suggestions may be kept in view while according sanctions to the grant-in-aid furnishing certificates to the Audit, and steps may be taken to frame a code or set of rules for each grant-in-aid in consultation with the Accountant-General, Punjab. Where no conditions are to be prescribed, the fact should be intimated to the Audit. While framing the code or rules, the provisions contained in rule 8.14 of the Punjab Financial Rules, Volume I, may be kept in view.

(No. 5426-FR-I-58/10569, dated the 3rd July, 1958).

No. 21/6/2010-3B&C

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Heads of Department in Haryana
(As per list enclosed).

Dated: 18th July, 2011.**Subject : Instructions regarding furnishing of the utilization certificates to the Accountant General (A&E), Haryana as on 31-03-2010.**

Sir,

I am directed to address you on the subject noted above and to enclose a copy of letter No. TM(T)GIA-10-11/304 dated 28.06.2011 with its enclosure received from Principal A.G. (A&E), Haryana for immediate necessary action. The Accountant General, Haryana has brought to the notice of the Finance Department that utilization certificates are due for submission to his office by the end of 31.03.2010 despite the fact that the Financial Rules of the Government on the subject require that certificates of proper utilization of Grants should be furnished to the Accountant General by the departments within 15 months from the date of payment of the Grant. Your attention is also invited to this department letter No. 18/6/2003-3B&C dated 02.09.2005 and D.O. No. 21/6/2010-3B&C dated 8th November 2010 which was sent by FCF to concerned Financial Commissioners & Principal Secretaries/Administrative Secretaries for the compliance of the rules regarding the submission of utilization certificates within the stipulated period and subsequent reminder vide letter of even no. dated 29.03.2011. But it seems that these instructions are not being followed meticulously. The Public Accounts Committee of Haryana Vidhan Sabha has also taken a very serious view of such lapses from time to time.

2. It is, therefore, again requested **to take prompt action in the matter and furnish utilization certificates pertaining to your department to the Accountant General (A&E), Haryana, immediately under intimation to the Finance Department.**

3. The receipt of this letter may please be acknowledged.

Yours faithfully,

Sd/-

Superintendent Budget & Committee,
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioners & Principal Secretaries/Administrative Secretaries to Govt., Haryana concerned w.r.t. this department D.O. No. 21/6/2010-3B&C dated 8.11.2010 with the request to direct the department concerned under their administrative control for submission of pending Utilization Certificates at the earliest.

Sd/-

Superintendent Budget & Committee,
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Financial Commissioners & Principal Secretaries/
Administrative Secretaries to Govt., Haryana (as per list enclosed).

U.O. No. 21/6/2010-3B&C

Dated: 18th July, 2011.

Endst No. 21/6/2010-3B&C

Dated: 18th July, 2011.

A copy is forwarded to the Accountant General (A&E), Haryana, Chandigarh w.r.t. his letter No. TM(T)GIA-10-11/304 dated 28.06.2011 for information.

Endst No. 21/6/2010-3B&C

Dated: 18th July, 2011.

A copy with a copy of its enclosures is forwarded to all the Superintendents in the Finance Department for information and necessary action.

2. They are requested to take follow up action with the concerned departments for the prompt submission of the utilization certificate to the A.G. Haryana (A&E).

Sd/-
Superintendent Budget & Committee,
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Sr. No.	Name of the Departments
1.	Health
2.	Director, ESA
3.	Secretariat
4.	Other Administrative Services
5.	Fisheries
6.	Animal Husbandry
7.	Education
8.	Archives
9.	Archeology
10.	Industries
11.	Renewable Energy
12.	Civil Aviation
13.	Social Justice and Empowerment
14.	Science Technology
15.	Environment
16.	Development and Panchayats
17.	Excise and Taxation
18.	Technical Education
19.	Sports and Youth Welfare
20.	Revenue
21.	Rural Development
22.	Agriculture
23.	Urban Local Bodies
24.	Irrigation
25.	PWD (B&R)
26.	Secretary Council of Ministers
27.	Labour and Employment
28.	Co-operation.

MOST URGENT

From

Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Heads of the Department,
Managing Directors/Chief Executive Officers/
Chief Administrator of all Corporations and Boards of Haryana.

Memo No. 3/41/2009-III-ERAMU(FD)**Dated, Chandigarh, the 31st May, 2010**

Subject : Instructions regarding maintaining Guarantee Register and other record of Guarantee Fee and furnishing copy of Sanction for raising loan against State Government Guarantee to AG (Accounts) and AG (Audit), Haryana.

Kindly refer to the subject noted above.

2. As you are aware that the State Government had levied a Guarantee Fee @ 2% w.e.f. 01.08.2001 on the loan raised from the Financial Institutions by the State Public Sector Undertakings, Cooperative Institutions and Local Bodies functioning in the State against State Government Guarantee. The proposal regarding raising of loan against the State Government Guarantee is initiated by the concerned Public Sector Undertakings which is forwarded to Finance Department by Head of the Department through Administrative Department. The comments of ERAMU(FD) are sought on the proposal by the F.D. expenditure controlling branch from resources point of view. On the proposal the comments are offered by the ERAMU(FD) and thereafter, advice is issued by the concerned Expenditure Controlling FD Branch to the concerned Administrative Department for issuing its Sanction to Head of the Department. But it has been observed by the AG (Audit), Haryana that the concerned Public Sector Undertakings, Heads of the Department and Administrative Department are not maintaining the Guarantee Register and other records of the State Government Guarantee after raising the loan against the State Government Guarantee.

3. It has been further observed by the AG (Audit), Haryana that the guarantee fee @ 2% on the loan raised against the State Government Guarantee has not been paid by some Public Sector Undertaking. The instructions regarding maintaining the Guarantee Register and other record of State Government Guarantee had been issued to the Administrative Departments, Heads of the Department and concerned Public Sector Undertakings by the ERAMU (FD) vide office U.O. letter No. 704-FD(ERAMU)-2003 dated 02.07.2003, letter No. 1055-FD(Res. Cell)-2004 dated 14.10.2004, U.O. No 1170-FD(Res. Cell)-2002 dated 16.04.2003 etc. Despite issuing these instructions, no Guarantee Register and other related records of State Government Guarantee are being maintained by the concerned PSUs, Heads of the Department and Administrative Department. Due to non-payment of Guarantee Fee/non maintaining the Guarantee Register and other records of State Government Guarantee, Audit para was raised in the CAG Audit Report (Revenue Receipts) for the year ended 31st March, 2003. Apart from this, the non-payment of the outstanding Guarantee Fee by the PSUs on the loan raised against the State Government Guarantee @ 2% is the non-compliance of the instructions issued by the Finance Department from time to time.

4. Now, a review on receipt of Guarantee Fee for the year 2004-05 to 2008-09 is being done by the AG (Audit), Haryana. In view of this, it may be ensured that Guarantee Register and other records of State Government Guarantee from 01.08.2001 onwards year wise are maintained in the enclosed format by the concerned Public Sector Undertakings and Heads of the Department. The year wise information from 01.08.2001 to 31.03.2010 may also be furnished to ERAMU(FD) in the prescribed format. Further, outstanding Guarantee Fee on the loan raised against the State Government Guarantee by the concerned PSUs may be deposited immediately under Major Head- 0075- Misc. Gen Services-108- Guarantee fee- 99- Guarantee Fee from PSUs. Administrative Department may ensure that a copy of Sanction regarding raising of loan against State Government Guarantee Issued at their level from 01.08.2001 to till date be supplied to the AG (Accounts) and AG (Audit), Haryana immediately and in future a copy of sanction may also be furnished under intimation to Finance Department.

5. The Audit Team of the AG (Audit), Haryana will visit very shortly to the concerned Public Sector Undertakings and Heads of the Department to check the Guarantee Register and other records pertaining to State Government Guarantee. It is, therefore, requested that the Audit Team of AG (Audit), Haryana may be extended full cooperation and all necessary requisite documents/records may be provided to them.

6. It may be treated most urgent and the compliance of these instructions may be made immediately.

Sd/-
Joint Director
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 3/41/2009-III-ERAMU(FD)

Dated : 31-05-2010

A copy is forwarded to all the Financial Commissioners & Principal Secretaries/ Administrative Secretaries to Govt. Haryana for information and necessary action.

Sd/-
Joint Director
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Financial Commissioner & Principal Secretaries/
Administrative Secretaries to Govt. Haryana.

U.O. No. 3/41/2009-111-ERAMU (FD)

Dated 31-05-2010

Endst. No. 3/41/2009-III-ERAMU (FD)

Dated 31-05-2010

A copy is forwarded to the following for information :-

Principal Accountant General (Audit), Haryana, Plot No. 5, Sector 33-B,
Chandigarh.

Accountant General (Accounts), Haryana, Plot No. 4-5, Sector 33-B,
Chandigarh.

Sd/-
Joint Director
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

**Proforma for maintaining the Guarantee Register from 01.08.2001 to onward
year-wise**

(Rs. in crore)

Year	Financing Institution from which the loan has taken	Amount & Purpose of Loan etc		Extent of Guarantee Principal, Int. etc.		Period of validity	Details of reschedule etc.	Details of securities pledged
		Amount	Purpose	Principal	Interest			
1	2	3	4	5	6	7	8	9
01.08.01 to 31.03.02								
2002-03								
2003-04								
2004-05								
2005-06								
2006-07								
2007-08								
2008-09								
2009-10								

Guarantees outstanding at the beginning of the period i.e. 1 st April of each year	Additions	Deletions (other than Invoked)	Invoked		Guarantees outstanding at the end of the period i.e. 31 st March of each year	Guarantee Commission		Other conditions & compliance
			Discharged	Not-Discharged		Receivable	Received	
10	11	12	13	14	15	16	17	18

Subject : Assumptions under which the State Guarantees are accorded facilitating raising of loans/advances by the PSUs/other agencies on the recommendation of Administrative Department – clarification regarding.

Will all the Financial Commissioners & Principal Secretaries/Administrative Secretaries to Government of Haryana kindly refer to the subject captioned above?

2. As they are aware, the State stands guarantee to increase the comfort level of the lending institutions while extending loans/advances to the PSUs/other agencies on the recommendations of the respective Administrative Departments. Some of these loans/advances are long term. While seeking such approvals to stand guarantees, invariably a scheme of repayment, etc. are appended for consideration of the F.D. making a case for such a guarantee to be stood. Such scheme forms the basis of satisfaction in the viability and worth of the project for which loans are raised under the comfort of State Guarantee is based on the consideration of such an initial projection. Not very infrequently, in such proposals the project is formulated as financially self sustainable proposition by projecting sufficient revenue accruals servicing the liability of repayments comfortably while leaving very limited scope for the Government to be extra cautious in standing guarantee.

3. However, instances have come to notice where subsequently and after availing the comfort of State Guarantee, some of such assumptions on which the initial assessments were based making it appear to be financially self sustainable proposition were unilaterally changed/varied impairing the viability of project or increasing the exposure of the PSUs conceding more concessions/not being able to meet the projected financial yields. In some of such cases, before moving the case to the CMM, the concurrence of F.D. is sought in routine. Such concurrences are always subjected to the sole scrutiny as to whether it exposes the Government budgetary resources to some firm financial commitment or not and in case no budgetary support is sought or acceded, the question of financial viability is left largely to the discretion of the PSUs/concerned A.D.

4. State guarantees, on the other hand, are regulated on different footings and unless the guarantee is expressly reaffirmed on such changed assumptions, they are subject only to the extent of original assumptions on which they were so extended. It means whenever and wherever the assumptions on which the initial assessment, on which the guarantee was accorded, were changed/varied with disadvantageous financial implications without expressly getting the guarantee revalidated while incorporating the consideration of such variation, the State Guarantee committed earlier becomes nonbinding and inoperative.

5. The import and implication of these clarifications may kindly be brought to the notice of all concerned for strict compliance and appropriate adherence.

Sd/-
Deputy Director, ERAMU,
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioners & Principal Secretaries/
Administrative Secretaries to Government of Haryana.

U.O. No. 3/34/2009-III-ERAMU(FD)

Dated : 5th March, 2009

Endst. No. 3/34/2009-III-ERAMU(FD)

Dated : 05.3.2009

A copy is forwarded to the following for information and necessary action at their end :-

Accountant General (A&E/Audit), Haryana.
Registrar (General), the High Court of Punjab & Haryana.
All the Divisional Commissioners in Haryana.
All the Heads of Department, Haryana.

Sd/-
Deputy Director, ERAMU,
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

INTERNAL CIRCULATIONS :

All the Officers/Deputy Secretaries/Under Secretaries/
Superintendents of F.D.
In-charge, Computer Cell (F.D.).

CORRIGENDUM**No. 4/1/ARO/IV-FD(Res. Cell)-2001**

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Heads of Departments, Haryana Government,
All the Managing Directors/Executive Heads of
Public Sectors Undertakings/Enterprises,
Cooperative Institutions etc.**Dated, Chandigarh, the 24th January, 2002****Subject : Levy of Guarantee Fee on all loans raised against State Govt. guarantee by the State Public Sector Undertakings.**

I am directed to refer to this department letter No. 4/1/ARO/IV-FD (Res. Cell)-2001 dated 21.1.2001 on the subject noted above and to say that the head for depositing guarantee fee mentioned in para-2, may be substituted as under:-

Proposed earlier	To be substituted now
"0075-Misc. Gen. Services-108-Guarantee Fee-01-Guarantee Fee from PSUs"	"0075-Misc. Gen. Services-108-Guarantee Fee-99-Guarantee Fee from PSUs"

They are, therefore, requested to make necessary correction accordingly and to ensure that the guarantee fee due from State level Undertakings under their administrative control is collected and accounted for properly under the above mentioned budget head.

2. It may further be ensured that the details regarding raising of loans by PSUs from Financial Institutions, payment of guarantee fee due may be supplied to the Finance Department (in Resources Cell) immediately so that proper record could be maintained.

Yours faithfully,

Sd/-

Advisor (RP),

for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 4/1/ARO/IV-FD(Res. Cell)-2001

Dated : 24.01.2002

A copy is forwarded to Accountant General (Accounts & Audit), Chandigarh for information and necessary action.

Sd/-

Advisor (RP),

for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioners and the Administrative Secretaries, Haryana Govt. for information and necessary action.

Sd/-
Advisor (RP),
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioners &
Administrative Secretaries to Haryana Govt.

U.O. No. 4/1/ARO/-IV-FD(Res. Cell)-2001

Dated : 24.01.2002

Endst. No. 4/1/ARO/-IV-FD(Res. Cell)-2001

Dated : 24.01.2002

A copy is forwarded to the Member Secretary, Haryana Bureau of Public Enterprises for information and further necessary action.

Sd/-
Advisor (RP),
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 4/1/ARO/-IV-FD(Res. Cell)-2001

Dated : 24.01.2002

A copy is forwarded to all the Joint Secretaries/Deputy Secretaries/Under Secretaries/Superintendents/Deputy Superintendents, Finance Department, Haryana for information and further necessary action. They are requested to ensure that guarantee fee on the loans raised against State guarantee etc. is invariably charged and properly accounted for.

Sd/-
Advisor (RP),
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

No. 28(2)-86-WM(6)

From

The Commissioner and Secretary to Government,
Haryana, Finance Department.

To

All Heads of Departments,
Commissioners Ambala and Hisar Divisions &
All Deputy Commissioners in Haryana State.

Dated, Chandigarh, the 28th July, 1986**Subject : Guarantees given by the Government of Haryana.**

Sir,

I am directed to inform you that it has been decided by the Government that in future when the cases for giving guarantees for loans are put up before the Cabinet full particulars of the loans taken and re-paid by the Organisation concerned should also be supplied along with the proposal for giving guarantees by the Government of Haryana.

2. Please acknowledge receipt of this communication.

Yours faithfully,

Sd/-

Deputy Secretary Finance,
for Commissioner and Secretary to Government,
Haryana, Finance Department.

No. 28(2)-86-WM(6)

Dated 28th July, 1986

A copy is forwarded to the Accountant General Haryana, Chandigarh for information and necessary action.

Sd/-

Deputy Secretary Finance,
for Commissioner and Secretary to Government,
Haryana, Finance Department.

A copy is forwarded to all branch officers/Superintendents, of the Finance Department (except FR-I/FR-II) and Section Officer Cabinet for information and necessary action.

Sd/-

Deputy Secretary Finance,
for Commissioner and Secretary to Government,
Haryana, Finance Department.

To

All Branch Officers/Superintendents/Deputy Supdts.
in Finance Department.
Section Officer, Cabinet Section, Haryana.

U.O. No. 28(2)-86-WM(6)

Dated 28th July, 1986.

Copy of immediate Circular letter no. 2485-B&C-69/21111 dated 28th July, 1969 from the Commissioner for Planning and Finance and Secretary to Govt. Haryana Planning and Finance Department to all Heads of Departments in Haryana etc. etc.

Subject : Security Deposits made by the Govt. Departments and Offices.

Government departments and offices are, at times called upon to make security deposits with Statutory organisations like State Electricity Board, Corporations, Municipalities etc. as a safeguard against delay/default in payment of dues. The payment of security deposits by Govt. Departments/offices in such cases lock up Govt. money with third parties. Accordingly, it is necessary that Department/offices should examine before paying security deposits whether a letter of Guarantee by the State Govt. in lieu of deposit in cash will be acceptable to the authority requiring the deposit as a sufficient safeguard against delay/default in payment of dues from State Government Department/offices concerned.

In cases, where it is absolutely necessary to deposit the security in cash the departments/offices concerned may draw the same direct from the head "Part IV Suspense-Suspense Account in Section "T" Deposits and Advances" instead of from the service head as has been the practice heretofore. The payment of security deposit should be debited to distinct detailed head under a new specific minor head "Security Deposits by Govt. Departments" under the head "Part IV" Suspense-Suspense Account' in Section T deposits and advances."

The Security deposits so made will not form part of the departmental balances but will constitute its payment which will of course, be subsequently recoverable from the Statuary organisations with whom these are initially deposited. The departments/offices are requested to keep a record of the deposits made, for recovery at appropriate time and to ensure that interest, if any is received from non the authority with which the deposit is made, at prescribed times. It may also be ensured that adequate safeguards are provided to effect refund of the Security when it is necessary to do so.

The interest accruing on these deposits may be credited under head "XVI-Interest-C-Other Interest receipt Miscellaneous".

IMPORTANT**Subject : Incurring of expenditure under Plan/Non Plan Budget.**

Will all the Financial Commissioners & Principal Secretaries/Administrative Secretaries to Govt. Haryana kindly refer to this department's U.O. No. 5/6/2005-5B&C dated 9.5.2005, 26.4.2006, 26.3.2009 and 5/7/2005-1B&C dated 9.5.2005 on the subject noted above?

2. The matter regarding incurring of expenditure under Plan and Non Plan Schemes approved in the budget and/or included in the Annual Plan has been reconsidered by the Finance Department and following procedure may be followed henceforth :-

- (i) For appropriation/expenditure under Non Plan Schemes approved in the budget – Administrative Department may sanction/incur expenditure on pro-rata basis during the course of the year without any reference to Finance Department. However, for re-appropriation from one Head of Account to another, prior approval of Finance Department is necessary. After re-appropriation is approved, Nodal Officer for the purpose in the Finance Department may make necessary changes in the on-line budget allocation.
- (ii) Appropriation/Expenditure under Plan Schemes :-
 - (a) For ongoing schemes/projects, the Administrative Department may sanction/incur an expenditure upto 25% in the first quarter, 20% in second quarter, 25% in third quarter and 30% in fourth quarter without any reference to the Finance Department. For expenditure exceeding the ceiling on cumulative basis, concurrence of Finance Department shall have to be obtained on case to case basis before incurring the expenditure. For re-appropriation from one Head of Account to another, prior approval of Finance Department is necessary. After re-appropriation is approved, Nodal Officer for the purpose in the Finance Department may make necessary changes in the on-line budget allocation.
 - (b) For new schemes/projects whether included in the Plan/Budget or not, the procedure outlined in U.O. No. 5/04/2009-V-ARO-ERAMU dated 31.7.2009 (Copy enclosed) will have to be followed before any administrative approval is issued by the Administrative Department. The administrative approval shall also mention the date and reference number of the advice issued by the Planning Department/Administrative Department containing the recommendations of the Standing Finance Committee. While issuing the administrative approval for any project having a component of civil works it shall be ensured that the existing Bank of Sanctions of civil works does not exceed twice the budget allocation for the purpose in the current financial year as per instructions issued vide this department's U.O. No. 28/38/2008-5B&C dated 18.12.2008.
 - (c) In case of EAPs, CSS and NABARD/NCRPB funded projects, existing procedure will continue.
 - (d) The proposals for creation of new posts shall be submitted to the Finance Department for approval. No approval of Planning Department is required, if no additional allocation is required in the current financial year.

3. These instructions would not modify the other conditions, if any, applicable on incurring expenditure in the relevant category.
4. These instructions may be brought to the notice of all concerned for strict compliance.

Sd/-
Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioners & Principal Secretaries/
Administrative Secretaries to Govt., Haryana.

U.O. No. 5/6/2005-5B&C

Dated: 11th June, 2010.

Endst. No. 5/6/2005-5B&C

Dated: 11.6.2010.

A copy is forwarded to the Accountant General (A&E/Audit), Haryana, Chandigarh for information.

Sd/-
Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 5/6/2005-5B&C

Dated: 11.6.2010.

A copy is forwarded to all the Heads of Departments for information and necessary action.

Sd/-
Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy is forwarded to all the Officers/Superintendents of the expenditure control branches of the Finance Department.

These instructions may be brought to the notice of all concerned for strict compliance.

Sd/-
Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Officers/Superintendents of the expenditure
control branches of the Finance Department.

U.O. No. 5/6/2005-5B&C

Dated: 11.6.2010.

Subject : Incurring of expenditure under Plan Budget.

Will all the Financial Commissioners & Principal Secretaries/Administrative Secretaries to Govt. Haryana kindly refer to this department's U.O. No. 5/6/2005-5B&C dated 9.5.2005 and 26.4.2006 on the subject noted above?

2. All the Administrative Departments were delegated the powers to sanction/incur expenditure under the approved plan schemes in a phased manner on certain conditions as mentioned in the letter referred to above. The matter has been reconsidered by the Finance Department and it has now been decided to allow all the Administrative Departments to sanction/incur expenditure under the approved plan schemes upto 25% in 1st quarter, 20% in 2nd quarter, 25% in 3rd quarter and 30% in 4th quarter without any reference on this account to FD. For expenditure exceeding ceilings on cumulative basis, however, concurrence of FD be obtained on case to case basis before incurring the expenditure. Rest of the conditions imposed vide U.O. No. 5/6/2005-5B&C dated 9.5.2005 will remain operative.

3. This instruction would not modify the other conditions, if any, applicable on incurring expenditure in the relevant category.

4. It is requested that necessary follow up motion may be taken in this regard.

Sd/-
Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioners & Principal Secretaries/
Administrative Secretaries to Govt., Haryana.

U.O. No. 5/6/2005-5B&C

Dated: 26th March, 2009

Endst. No. 5/6/2005-5B&C

Dated: 26.3.2009

A copy is forwarded to the Accountant General (A&E/Audit), Haryana, Chandigarh for information.

Sd/-
Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 5/6/2005-5B&C

Dated: 26.3.2009

A copy is forwarded to all the Heads of Department for information.

Sd/-
Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Subject : Norms of Financial prudence — adherence to the norms of authorising the sanction to apply budgetary resources regarding.

Will all the Financial Commissioners & Principal Secretaries/Administrative Secretaries to Government of Haryana kindly refer to the subject captioned above?

2. As they are aware, in terms of the instructions rules, regulations, codes, etc. the level of competence to authorise sanction of applying budgetary resources/approving proposed estimate for expenditure/appreciating and approving the technical details and estimates, etc. has been meticulously laid down and, in near past, some of them has been revised upwards as well. Such norms has been put in place as the confidence of the government that public resources would be applied judiciously and well rests only in the level so prescribed.

3. In such circumstances, any colourable attempt to break the composite estimate to make the broken up components fall within the competence of the level that otherwise would be incompetent to approve/authorise it had the estimate not been broken up amounts to misbehaviour and incompetence of unforgivable magnitude. Instances, however, are not very rare when such practices are resorted to much in routine and at times even deliberately. There is a strong case to counter such deplorable practices.

4. In this background, the Financial Commissioner & Principal Secretaries/Administrative Secretaries to Government of Haryana are requested to immediately undertake such exercise/take such measures as are necessary to eliminate the possibilities of the occurrence of such practices within all the departments/organs of government/quasi government bodies working under their respective administrative control. They are also requested to undertake special audits aimed at detecting such instances prompted in past for taking appropriate corrective/punitive measures. In all such cases, however, where they are personally convinced that in the furtherance of the cause of good and efficient governance it is imperative to enhance the competences of specific level, they may move the case for seeking consent of the Finance Department but they must cause adherence to the sanctity of limits imposed at various levels very diligently and vigilantly.

5. These instructions should be brought to the notice of all concerned for strict compliance.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioners & Principal Secretaries/
Administrative Secretaries to Govt. of Haryana.

U.O. No. 28/11/2009-5B&C

Dated : 18th February, 2009

Endst. No. 28/11/2009-5B&C

Dated : 18th February, 2009

A copy is forwarded to the following for information & necessary action at their end :-

Accountant General (A&E/Audit), Haryana.
Registrar (General), the High Court of Punjab & Haryana.
All the Divisional Commissioners in Haryana.
All the Heads of Department, Haryana.
All the Deputy Commissioners in the state.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Subject : Incurring of expenditure under plan budget.

Will all the Financial Commissioner & Principal Secretaries/Administrative Secretaries to Govt., Haryana kindly refer to this department's U.O. No. 5/6/2005-5B&C dated 09-05-2005 on the subject noted above?

2. All the Administrative departments were delegated the powers to sanction/incur expenditure under the approved plan schemes in phased manner on certain conditions as mentioned in letter referred to above. It is again reiterated that the expenditure of the year be phased out in four quarters viz, 1st Quarter 20%, 2nd Quarter 20%, 3rd Quarter 30% and 4th Quarter 30% on the conditions mentioned in said instructions dated 9-5-2005. The Administrative Secretaries may ensure that the funds reach the concerned field officers in time so that the pace of development is well maintained.

Sd/-
Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioner & Principal Secretaries/
Administrative Secretaries to Govt., Haryana.

U.O. No. 5/6/2005-5B&C

Dated 26th April, 2006

Endst. No. 5/6/2005-5B&C

Dated 26th April, 2006

A copy is forwarded to all the Heads of Departments for information and necessary action.

Sd/-
Superintendent Budget & Committee
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

INTERNAL DISTRIBUTION :

PS/FM
PS/CS
PS/FCF
PS/FC Coordination
Computer Cell, F.D.
Records, F.D. (20 copies)

IMPORTANT**Subject : Incurring of expenditure under plan Budget.**

Will all the Financial Commissioners & Principal Secretaries/Administrative Secretaries to Govt. Haryana kindly refer to the subject noted above?

2. As per existing policy and practice of the State Govt. the Finance Department has been releasing/sanctioning funds in instalment for incurring expenditure under various plan schemes. In order to improve efficiency and to ensure speedy implementation of the plan schemes by the departments, the Finance Department has now decided to allow henceforth all the Administrative Departments of the State Govt. to sanction/incur expenditure under the approved plan schemes, subject to the following conditions :-

1. Scheme is approved in the Budget Estimates of the department.
2. No new post will be created under the scheme and no vacant post would be filled up without prior approval of FD.
3. The expenditure of the year will be phased out in four quarters viz. 1st quarter 20%, 2 quarter 20%, 3 quarter 30%, 4 quarter 30%.
4. Instructions on economy measures issued by the Finance Department from time to time will be strictly adhered to.
5. The expenditure on the following heads/items will be incurred only after the clearance/approval of FD :-
 - (i) Purchases beyond the powers delegated to the AD/HOD from time to time.
 - (iii) Purchases under banned items.
 - (iv) New schemes other than sanctioned in the budget/change of schemes within the sanctioned budget.
 - (v) Central Plan Schemes/Centrally Sponsored Schemes or any scheme which to be partly/wholly funded by outside agency including Govt. of India/Financial Institutions etc.

It is requested that necessary follow up action may be taken in this regard.

Sd/-

Deputy Secretary Finance (B)
Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioners/
Administrative Secretaries to Govt., Haryana.

U.O. No. 5/6/2005-5B&C

Dated 9th May, 2005

No. 28/6/96-2B&C

From

The Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

To

All the Heads of Departments, Haryana,
All the Deputy Commissioners and
Commissioner, Rohtak, Gurgaon,
Hisar and Ambala Divisions,
Registrar, Punjab & Haryana High Court,
Registrar, Maharishi Dayanand University, Rohtak,
Kurukshetra University, Kurukshetra,
Haryana Agriculture University, Hisar &
Guru Jambheshwar University, Hisar.

Dated : 26th May, 1997**Subject : Issue of various financial sanctions.**

Sir,

I am directed to invite your attention to the Finance Department letter No. 28/6/97-2B&C dated 23-4-97 on the subject cited above and to inform you that the Accountant General, Haryana has further desired that in addition to the information already asked in the above referred letter, the DDOs under your control may also be instructed to invariably use standard form and fill in the prescribed/relevant columns of pay bills, TA bills and contingent bills etc. relating to "budget allocation", "sanction No. and date" and "description of drawal" to avoid unnecessary correspondence and piling up of objections.

Yours faithfully,

Sd/-
Superintendent Budget & Committee
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

No. 28/6/96-2B&C

Dated 26.5.97

A copy is forwarded to the Accountant General (Audit) and (A&E) with reference to D.O letter No. CC/97-98/144, dated 29.4.97 for information.

Sd/-
Superintendent Budget & Committee
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

A copy is forwarded to all Financial Commissioners and Administrative Secretaries to Govt. Haryana for immediate necessary action.

Sd/-
Superintendent Budget & Committee
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioner & Administrative Secretaries to Govt., Haryana.

U.O. No. 28/6/96-2B&C

Dated 26.5.97

A copy is forwarded to all the Superintendent of Finance Department for information and necessary action.

Sd/-
Superintendent Budget & Committee
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

To

All the Superintendent of Finance Department.

U.O. No. 28/6/96-2B&C

Dated 26.5.97

No. 28/6/96-2B&C

Dated 26.5.97

A copy is forwarded to Treasury Officers/Assistant Treasury Officers, Haryana for information and necessary action.

Sd/-
Superintendent Budget & Committee
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

Subject : Sanction of Expenditure by the Administrative Departments.

Will all the Financial Commissioners & Principal Secretaries/Administrative Secretaries to Government of Haryana kindly refer to the U.O. No. 5/7/2005-1B&C, dated 3.5.2006 on the subject noted above?

2. As per present policy of the Government the medical reimbursement claims in which treatment is taken from any reputed/specialized Hospitals outside the approved list of hospitals are disposed of at the level of Administrative Department without referring the same to the Finance Department subject to the following conditions :-

- (i) Due permission/approval of the appropriate authority in the Administrative Department may be obtained before incurring such expenditure.
- (ii) There is adequate budget provisions.
- (iii) The verification/recommendation of the Government in the Health Department should be obtained.

3. The matter has been reconsidered by the Finance Department and it has now been decided that the condition as laid down at Sr. No. (i) above has further been modified and it may be read as under :-

- (i) Due permission/approval of the appropriate authority in the Administrative Department may be obtained before incurring such expenditure. Administrative Department will also ensure that the treatment taken by the employee was of emergent nature and it was needed immediately. The hospital was the nearest available hospital for the treatment of Govt. official.

4. It is requested that these instruction may please be brought to the notice of all concerned for compliance.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioners & Principal Secretaries/
Administrative Secretaries to Government of Haryana.

U.O. No. 5/7/2005-1B&C

Dated : 25th September, 2006

No. 5/7/2005-1B&C

Dated : 25th September, 2006

A copy is forwarded to All Head of Departments for information and necessary action.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

***These instructions have been modified partly vide
No. 5/7/2005-1B&C, Dt. 25.09.2006.***

Subject : Sanction of Expenditure by the Administrative Departments.

Will all the Financial Commissioner & Principal Secretaries/Administrative Secretaries to Govt. Haryana kindly refer to U.O. No. 5/7/2005-1B&C dated 9-5-2005 & 20-7-2005 on the subject noted above?

2. As per present policy of the Government, the medical reimbursement claims in which treatment is taken from any reputed/specialized Hospitals outside the approved list of hospitals are sent to the Finance Department for approval/relaxation. In order to improve efficiency and speedy disposal of cases, it has been decided by the Finance Department to allow the Administrative Department to sanction the medial reimbursement bills in which treatment is taken from any reputed hospital outside the approval list at their own level without referring the same to the Finance Department subject to the following conditions :-

- (i) Due permission/approval of the appropriate authority in Administrative Department may be obtained before incurring such expenditure.
- (ii) There is adequate budget provision.
- (iii) The verification/recommendation of the Government in the Health department should be obtained.

3. It is requested that these instructions may be brought to the notice of all concerned for compliance.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioner & Principal Secretary to
Administrative Secretaries to Govt., Haryana.

U.O. No. 5/7/2005-1B&C

Dated 3rd May, 2006

No. 5/7/2005-1B&C

Dated 3rd May, 2006

A copy is forwarded to All Head of Departments for information and necessary action.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

No. 5/7/2005-1B&C

Dated 3-5-2006

A copy is forwarded to Accountant General (A&E/Audit), Haryana for information.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Subject : Sanction of expenditure by the Administrative Departments

Will all the Financial Commissioner & Principal Secretaries/Administrative Secretaries to Government Haryana, kindly refer to the Finance Department's instructions issued vide U.O. No. 5/7/2005-1B&C, dated 9.5.2005 on the subject noted above ?

2. Finance Department has already delegated powers vide instructions bearing even number dated 9-5-2005 (in Para 2), referred to above to the Administrative Departments to sanction following type of expenditure at their own level without referring the same to the Finance Department but due permission/approval of the appropriate authority in the Administrative Department may be obtained before incurring such expenditure as under :-

2. In those cases where the awards, compensation or any payment as ordered by Hon'ble Punjab & Haryana High Court & Hon'ble Supreme Court are to be implemented subject to the condition that :-
 - (i) Opinion of LR has been obtained according to which it is not a fit case for filing an appeal.
 - (ii) There is adequate provision for the same in the budget estimates of the department.
 - (iii) Due responsibility is fixed by the department for any lapse.

3. However, later on para 2 (i) of above stated instructions dated 9.5.2005 were modified vide instructions bearing even number dated 20.7.2005 as under :-

"Para 2 (i) may be substituted as "(i) Opinion of Advocate General/LR Haryana has been obtained according to which it is not a fit case for filing an appeal."

4. Now the matter for further delegating the powers had been under the consideration of the Finance Department. It has now been decided to delegate the powers further to sanction the following type of expenditure at the level of Administrative Department, for speedy disposal without referring the same to Finance Department where the awards, compensation or any payment as per decisions of District Courts/Lower Courts, Environment Court, Labour Courts, MACT, Arbitration and Tribunals are to be implemented, subject to the following conditions :-

- (i) That the order/Judgement has reached finality and there is no scope for further following the legal procedure in the matter.
- (ii) Opinion of L.R./Advocate General has been obtained according to which it is not a fit Case for filing an appeal.
- (iii) There is an adequate provision for the same in the budget estimates of the department.
- (iv) Due responsibility is fixed by the department for any lapse leading to financial implications in the matter.
- (v) The final decision in such cases would be taken at the level not less than the Administrative Secretary of the department concerned.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioner & Principal Secretaries/
Administrative Secretaries to Government, Haryana.

U.O. No. 5/7/2005-1B&C

Dated 7th February, 2006

Endst. No. 5/7/2005-1B&C

Dated 7.2.2006

A copy is forwarded to Accountant General (A&E/Audit), Haryana with 50 spare copies for information.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy is forwarded to all the Heads of Departments for information and necessary action.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

No. 5/7/2005-1B&C

Dated 7.02.2006

A copy is forwarded to the following :-

All Special/Joint Secretaries Finance.
All Under Secretaries/Superintendents in Finance Department (Expenditure
Control Branches)
PSIFM
PS/FS
In-charge Computer Cell F.D.
Record Section with 20 spare copies
for information and necessary action.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

U.O. No. 5/7/2005-1B&C

Dated 7.2.2006

IMPORTANT**Subject : Sanction of expenditure by the Administrative Departments.**

Will all the Financial Commissioner & Principal Secretaries/Administrative Secretaries to Govt. Haryana kindly refer to the subject noted above.

2. In order to improve efficiency and speedy disposal of works of the departments, it has been decided by the Finance Department to allow the Administrative Departments to sanction the following type of expenditure at their own level without referring the same to the Finance Department. However, due permission/approval of the appropriate authority in the Administrative Department may be obtained before incurring such expenditure :-

1. All replacement of vehicles subject to the following conditions :-

- (i) If the vehicles which are to be replaced have been condemned by the Condemnation Board.
- (ii) Condemned vehicle to be auctioned within two months of purchase of new vehicle. New vehicles shall be purchased through approved agency and as per rules.
- (iii) There is adequate budget provision for the same in the budget estimates of the department.
- (iv) Approval of the Hon'ble CM has been obtained by AD.
- (v) Reduction of fleet as per the policy of the Government.

2. In those cases where the awards, compensation or any payment as ordered by Hon'ble Punjab & Haryana High Court & Hon'ble Supreme Court are to be implemented subject to the condition that :-

- (i) Opinion of LR has been obtained according to which it is not a fit case for filing an appeal.
- (ii) There is adequate provision for the same in the budget estimates of the department.
- (iii) Due responsibility is fixed by the department for any lapse.

3. In case of repair of equipments, furniture, building and vehicle :-

- (i) Where the expenditure involved does not exceed Rs. 1.00 lacs.
- (ii) And there is adequate budget provision for the same in the budget estimates.

4. Approval of tours beyond ten days;

All those cases where approval of Finance Department is required beyond 10 days the same should be disposed off at the level of the concerned Minister.

5. Travel by airlines other than Indian Airlines

If it is at par/cheaper, in special circumstances, subject to the satisfaction of the Administrative Department to the entitled officer.

6. All cases of medical advance should be decided by the Administration Department at its own level subject to the following conditions :

- (i) There is adequate budget provision.
- (ii) The advance will not exceed 75% of the estimated cost of treatment.
- (iii) The verification/recommendation of the Health Department should be obtained.
- (iv) The treatment will be undertaken in the Government approved hospitals as per the list finalized by the Health Department. However, the case where relaxation in existing rules is involved such as treatment from any hospital outside the approved list, the same will be sent to the Finance Department as before.

7. Hiring of private houses where Govt. accommodation is not available

Renewal of such cases need not be referred to FD if the enhanced rent is as per Govt. instructions.

3. It is requested that these instructions may be brought to the notice of all concerned for compliance.

Sd/-

Deputy Secretary Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioner & Principal Secretaries/
Administrative Secretaries to Govt., Haryana.

U.O. No. 5/7/2005-1B&C

Dated 20th July, 2005.

These instructions have been revised vide No. 5/7/2005-1B&C, dated 20.07.2005 & dated 30.10.2007.

IMPORTANT

Subject : Sanction of expenditure by the Administrative Departments.

Will all the Financial Commissioners & Principal Secretaries/Administrative Secretaries to Govt. Haryana kindly refer to the subject noted above.

2. In order to improve efficiency and speedy disposal of works of the departments, it has been decided by the Finance Department to allow the Administrative Departments to sanction the following type of expenditure at their own level without referring the same to the Finance Department. However, due permission/approval of the appropriate authority in the Administrative Department may be obtained before incurring such expenditure :-

1. All replacement of vehicles subject to the following conditions :-

- (i) If the vehicles which are to be replaced have been condemned by the Condemnation Board.
- (ii) Condemned vehicle to be auctioned within two months of purchase of new vehicle. New vehicles shall be purchased through approved agency and as per rules.
- (iii) There is adequate budget provision for the same in the budget estimates of the department.
- (iv) Approval of the Hon'ble CM has been obtained by AD.
- (v) Reduction of fleet as per the policy of the Government.

2. In those cases where the awards, compensation or any payment as ordered by Hon'ble Punjab & Haryana High Court & Hon'ble Supreme Court are to be implemented subject to the condition that :-

- (i) Opinion of LR has been obtained according to which it is not a fit case for filing an appeal.
- (ii) There is adequate provision for the same in the budget estimates of the department.
- (iii) Due responsibility is fixed by the department for any lapse.

3. In case of repair/maintenance of equipments, furniture, building and vehicle :-

- (i) Where the expenditure involved does not exceed Rs. 1.00 lacs.
- (ii) And there is adequate budget provision for the same in the budget estimates.

4. Approval of tours beyond ten days :-

All those cases where approval of Finance Department is required beyond 10 days the same should be disposed off at the level of the concerned Minister.

5. Travel by airlines other than Indian Airlines

If it is at par/cheaper, in special circumstances, subject to the satisfaction of the Administrative Department to the entitled officer.

6. All cases of medical advance should be decided by the Administration Department at its own level subject to the following conditions :-

- (i) There is adequate budget provision.
- (ii) The advance will not exceed 75% of the estimated cost of treatment.
- (iii) The verification/recommendation of the Health Department should be obtained.
- (iv) The treatment will be undertaken in the Government approved hospitals as per the list finalized by the Health Department. However, the case where relaxation in existing rules is involved such as treatment from any hospital outside the approved list, the same will be sent to the Finance Department as before.

7. Hiring of private houses where Govt. accommodation is not available

Renewal of such cases need not be referred to FD if the enhanced rent is as per Govt. instructions.

3. It is requested that these instructions may be brought to the notice of all concerned for compliance.

Sd/-

Deputy Secretary Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioner & Principal Secretaries/
Administrative Secretaries to Govt., Haryana.

U.O. No. 5/7/2005-1B&C

Dated 9th May, 2005

No. 5/7/2005-1B&C

Dated 9th May, 2005

A copy is forwarded to all Heads of Departments for information and necessary action.

Sd/-

Deputy Secretary Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

No. 5/7/2005-1B&C

Dated 9.5.2005

A copy is forwarded to Accountant General (A&E, Audit) Haryana for information.

Sd/-

Deputy Secretary Finance (B)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Subject : Regulating the expenditure incurred/proposed to be incurred on Capital works, including fresh construction works/major repair of existing facilities by Universities/Aided Institutions depending wholly or substantially on financial assistance from the Government Haryana.

Ref. : This department U.O. No. 28/38/2008-5B&C, Dated: 18.12.2008.

Will all the Financial Commissioners Principal Secretaries/Administrative Secretaries to Government of Haryana kindly refer to the U.O.s under reference vide which the Finance Department had placed some additional conditions regulating unsaturated bank of sanctions for civil works?

2. It has come to notice that such and related compliances are not being adhered to by Universities/Aided Institutions depending wholly or substantially on financial assistance from the Government of Haryana while regulating/disciplining the expenditure incurred/ to be incurred on the civil works, as a consequence financial commitments of unlimited amounts are authorised to be pledged without any realistic and reasonable assessment of the fund now in near future to honour such commitments. As a consequence, works not so urgently required to be taken in hand are started repeatedly by floating tenders and assigning the contracts only to be temporarily abandoned to be left incomplete in execution in want of funds. At times such discontinuation lingers on for a considerable length in time exposing the system to wastage of resources.

3. Accordingly, it has now been decided to direct to subject the authorization or the Administrative Approvals by the respective Universities/Aided Institutions depending wholly or substantially on financial assistance from the Government of Haryana to the following further compliances in addition:

- (i) Henceforth the grant of Administrative Approvals in cases pertaining to the individual Universities/Aided Institutions depending wholly or substantially on financial assistance from the Government of Haryana shall be required to be so regulated that at no point in time, while authorizing such Administrative Approvals/revising such Administrative Approvals/revising such commitment as reflected by the 'bank of sanctions' (as explained briefly in the annexure Appended to these instructions) should exceed twice the approved current budgetary provisions;
- (ii) In the event of dire urgency, when and wherever a pressing need undertake some other project immediately arise, the Universities/Aided Institutions depending wholly or substantially on financial assistance from the Government of Haryana in consultation with their respective Administrative Department must undertake an in-house exercise to weed out/reduce the pitch of redundant/not so urgently required Administrative Approvals already authorized by way of withdrawing/redrawing them to such an extent so as to accommodate the said urgent needs while keeping the sanctity of the ceiling prescribed above intact;
- (iii) In most exceptional cases where the said exercise as indicated above fails in the opinion of the concerned Administrative Department to accommodate the urgently needed activity, a reference may be made to the Finance Department to extend the limit of the 'bank of sanctions' up to 2.25 times the current budgetary provisions, but every time that such a proposal is moved, it must be accompanied with a list of all unsaturated active Administrative Approvals

alongwith the justification of urgency prohibiting the Administrative Department to weed them out/reduce their pitch to fall within the prescribed ceiling. Justifications so advanced must be sufficiently self speaking indicating the backing of a serious in-house exercise and cryptic or casual remark must always be scrupulously avoided;

- (iv) In all such events where a 'relaxation of ceiling' is authorized by the Finance Department, it need to be taken as a onetime case to case basis attention and subsequent authorization of Administrative Approvals need to be so regulated that the ceiling on the 'bank of sanctions' as twice the current budgetary provisions is restored before next Administrative Approval is authorized at the level of the Administrative Department;
- (v) The Administrative Approval of all capital works costing over Rs. 200 lacs should be accorded by the respective competent authority only after getting the prior approval of the concerned Administrative Department in writing. These conditions shall also be applicable approving all such 'revised administrative approvals' where the 'cumulative revised value' proposed to be approved exceeds Rs. 200 lacs;
- (vi) It need to be noted that this 'additional restriction may give rise to strong temptation either to undervalue the works at the first place or to split the scope of works otherwise integral in nature to evade the extra compliance required in terms of sub-para (v) above. Such temptation need to be resisted most scrupulously as it would amount to financial irregularity of gravest nature;
- (vii) The concerned Administrative Departments must conduct/cause to be conducted periodic and frequent review inspections of records to ensure that the requirements of these instructions are adhered to scrupulously and in spirit and letters by the Universities/Aided Institutions depending wholly or substantially on financial assistance from the Government of Haryana.

4. It may so happen in cases of certain Universities/Aided Institutions depending wholly or substantially on financial assistance from the Government of Haryana that as on this date, 'the bank of unsaturated sanction' already stands above the ceiling so prescribed. In all such cases immediately the in-house exercise in consultation with the concerned Administrative Department be undertaken to weed out/reduce the pitch of redundant/not so urgently required Administrative Approval already authorized by way of withdrawing/redrawing them so that the active and unsaturated approvals fall within the prescribed ceiling and required compliances. Such an exercise must be undertaken immediately and completed within the next one month and the concerned Administrative Department must convey the compliance report to the Finance Department. In case, however, on such an exercise it is not possible to bring the 'bank of unsaturated sanctions' within the prescribed ceiling, a complete reference be made to the Finance Department alongwith the justifications for failure to adhere to the said ceiling and the grant of further Administrative Approvals be frozen at the existing level till such time as they fall within the discipline of the ceilings.

4. These instructions should be brought to the notice of all concerned for strict compliance.

Sd/-

Deputy Secretary Finance (Budget),
for Commissioner & Secretary to Government,
Haryana, Finance Department.

To

All the Financial Commissioner & Principal Secretaries/
Administrative Secretaries to Government of Haryana.

U.O. No. 28/38/2008-5B&C

Dated 16th April, 2009

Endst. No. 28/38/2008-5B&C

Dated 16th April, 2009

A copy if forwarded to the following for information and necessary action at their
end :-

Accountant General (A&E/Audit), Haryana.
Vice Chancellors of all Universities in Haryana.
Director, Higher Education, Secondary Education, Primary Education,
Technical Education, Director General/Health Services and Director, Medical
Education, Haryana with the request that all the Head of Aided Institutions
depending wholly or substantially on financial assistance from the Government
of Haryana may be directed to adhere to these instructions meticulously.

Sd/-

Deputy Secretary Finance (Budget),
for Commissioner & Secretary to Government,
Haryana, Finance Department.

INTERNAL CIRCULATIONS :

- (i) All the officers/Deputy Secretaries/Under Secretaries/
Superintendents of F.D.
- (ii) In charge, Computer Cell (F.D.)

Subject : Administrative Approval of Rough Cost estimates for Constructions/ Maintenance of Government Buildings by the Administrative Departments – delegations – Bank of Sanctions – additional compliances.

Ref. : This department U.O. No. 5/6/2005-5B&C, dated 9-5-2005 and U.O. No. 28/17/2006-5B&C, dated 25.4.2006.

Will all the Financial Commissioners & Principal Secretaries/Administrative Secretaries to Government of Haryana kindly refer to the U.O.s under reference vide which the Finance Department had delegated powers to the Administrative Departments to authorize Administrative Approvals under the approved Plan/Non-Plan schemes?

2. While authorizing the delegation vide the said U.O.s it was presumed that the mandatory compliance of exercising due diligence while according the Administrative Approvals shall automatically be adhered to by the concerned competent authorities. However, certain instances that has been noticed belies the said presumption as it has been noticed that at time such approvals are issued much in routine bordering reckless grant of approvals without any serious exercise of adhering to the basic budgetary discipline. As a consequence Administrative Approvals much in excess to the matching budgetary commitments stands already authorized at places.

3. Now, it has accordingly been decided to subject the authorization of the Administrative Approvals by the respective Administrative Departments to the following further compliances in addition :-

- (i) Henceforth, the grant of Administrative Approvals by the Administrative Departments shall be required to be so regulated that at no point in time, while authorizing such Administrative Approvals/revising such Administrative Approvals already approved, the cumulative commitment as reflected by the 'bank of sanctions' (as explained briefly in the annexure appended to these instructions) should exceed twice the current budgetary provisions;
- (ii) In the event of dire urgency, when and where ever a pressing need to undertake some other project immediately arise, the Administrative Department must undertake an in-house exercise to weed out/reduce the pitch of redundant/not so urgently required Administrative Approvals already authorized by way of the withdrawing/redrawing them to such an extent so as to accommodate the said urgent needs while keeping the sanctity of the ceiling prescribed about intact;
- (iii) In most exceptional cases where the said exercise as indicated above fails in the opinion of the Administrative Department to accommodate the urgently needed activity, a reference may be made to the Finance Department to extend the limit of the 'bank of sanctions' up to 2.25 times the current budgetary provisions, but every time that such a proposal is moved, it must be accompanied with a list of all unsaturated active Administrative Approvals alongwith the justification of urgency prohibiting the Administrative Department to weed them out/reduce their pitch to fall within the prescribed ceiling. Justification so advanced must be sufficiently self speaking indicating the backing of a serious in-house exercise and cryptic or casual remarks must always be scrupulously avoided;
- (iv) In all such events where a 'relaxation of ceiling' is authorized by the Finance Department, it need to be taken as a onetime case to case basic extension and

subsequent authorization of Administrative Approvals need to be so regulated that the ceiling on the 'bank of sanctions' as twice the current budgetary provisions is restored before next Administrative Approval is authorized at the level of the Administrative Department.

3. It may so happen in cases of certain Administrative Departments that as on this date, the 'bank of sanctions' already stands above the ceiling so prescribed. In all such cases immediately the in-house exercise be undertaken to weed out/reduce the pitch of redundant/no so urgently required Administrative Approvals already authorized by way of withdrawing/ redrawing them so that the active and unsaturated approvals fall within the prescribed ceiling and required compliances. Such an exercise must be undertaken immediately and completed within the next one month i.e. before 20th of January, 2009. In case, however, on such an exercise it is not possible to bring the 'bank of sanctions' within the prescribed ceiling, a complete reference be made to the Finance Department alongwith the justifications for failure to adhere to the said ceiling and the grant of further Administrative Approvals be frozen at the existing level till such time as they fall within the discipline of the ceilings.

4. These instructions should be brought to the notice of all concerned for strict compliance.

Sd/-
Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioners & Principal Secretaries/
Administrative Secretaries to Government of Haryana.

U.O. No. 28/38/2008-5B&C

Dated 18th December, 2008

Endst. No. 28/38/2008-5B&C

Dated 18th December, 2008

A copy is forwarded to the following for information and necessary action at their end :-

Accountant General (A&E/Audit), Haryana.
Registrar (General), the High Court of Punjab & Haryana.
All the Divisional Commissioners in Haryana.
All the Heads of Department, Haryana.

Sd/-
Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

ANNEXURE

[To be read with U.O. No. 28/38/2008-5B&C Dated: 18.12.2008]

BANK OF SANCTIONS

How to work out :

A. At any point in time :

- The cumulative commitment of all active Administrative Approvals : X
- The cumulative value that stands saturated in financial terms out of the said X : Y
- The cumulative backlog of unsaturated active commitment pertaining to all active Administrative Approvals in hand : $(X - Y)$
- The financial commitment of the Administrative Approval under consideration for approval : A
- Bank of Sanctions at the moment : $(X - Y)$
- Bank of Sanction on proposed approval : $(X - Y) + A$

$(X - Y)$ or, as the case may be, $[(X - Y) + A]$ should, at no point in time, exceed twice the respective Budgetary Provision.

B. Respective Budgetary Provisions :

Shall be the cumulative value of all sub components included up to the level under a head beyond which the competence to re-appropriate does not vest in the Administrative Department.

Subject : Administrative approval of Rough Cost estimates for construction/ maintenance of Government buildings by the Administrative Departments.

Will the Financial Commissioners & Principal Secretaries/Administrative Secretaries to Govt., Haryana kindly refer to U.O. No. 5/6/2005-5B&C, dated 9-5-2005 vide which the Finance Department has delegated powers to the Administrative Departments to sanction expenditure under the approved plan schemes.

2. Of and on some Administrative Departments are sending of Rough Cost/Revised Cost estimates for constructions/repair/maintenance of Government buildings for approval to Finance Department. In order to improve further efficiency and speedy disposal of administrative approval of estimates for the construction/repair/maintenance of Government buildings of various departments, Finance Department has now decided that hence forth such approval of the estimates of buildings works of plan/non-plan expenditure would be given by Administrative Department as per delegation of power in the department at their own level without referring the same to the Finance Department. However, due permission/approval of appropriate authority may be obtained before incurring such expenditure. The following points need to be taken care of :-

- (i) The scheme/project is included in the priority list of projects to be under taken during the year.
- (ii) Expenditure is incurred within the budget line of the department.
- (iii) Ceilings fixed by the Planning Department for the year are adhered to.
- (iv) All technical/financial procedure is followed by the Executing Agency, Head of Department and the Administrative Department.
- (v) The approval of estimates would be granted by authority not below the level of Administrative Secretary of the department concerned.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioner & Principal Secretaries/
Administrative Secretaries to Government Haryana,

U.O. No. 28/17/06-5B&C

Dated 25th April, 2006

Endst. No. 28/17/06-5B&C

Dated 25th April, 2006

A copy is forwarded to the following for information and necessary action :-

Accountant General (A&E/Audit), Haryana.
All the Heads of Departments, Haryana.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

INTERNAL DISTRIBUTION :

- (i) All the Officers/Deputy Secretaries/Under Secretaries/Superintendents of the Finance Department (Expenditure Control Branches only)
- (ii) Incharge Computer Cell.

IMPORTANT

Subject : Regarding online Budget Allocation for the year 2011-12 – release of funds for Central Plan Schemes/Centrally Sponsored Schemes, EAP etc.

Will all the Financial Commissioners & Principal Secretaries/Administrative Secretaries to Govt. Haryana kindly refer to this department's U.O. No. 5/6/2005-5B&C dated 9.5.2005, 26.4.2006 and 26.3.2009 on the subject noted above?

2. The matter regarding release of funds under the Central Plan Schemes/Centrally Sponsored Schemes or any scheme which is to be funded by the outside agency including Govt. of India/Financial institutional etc. approved in the budget and/or included in the Annual Plan has been reconsidered by the Finance Department and following procedure may be followed henceforth :-

- (i) The budget allocation in respect of the Central Plan Schemes/Centrally Sponsored Schemes or any scheme which is to be funded by the outside agency including Govt. of India/Financial institutional etc. is to be made available online for the first quarter irrespective of making any reference to the Finance Department.
- (ii) The budget allocation in respect of the Central Plan Schemes/Centrally Sponsored Schemes or any scheme which is to be funded by the outside agency including Govt. of India/Financial institutional etc. for second quarter will only be released after the receipt of funds from Govt. of India/any other financial institution and it will be ensured by the departments that proper reconciliation procedure is followed by them.

3. The other instructions issued in this regard by the Finance Department from time to time will remain operative as before.

4. These instructions may be brought to the notice of all concerned for strict compliance.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioners & Principal Secretaries/
Administrative Secretaries to Govt., Haryana.

U.O. No. 5/6/2005-5B&C

Dated, Chandigarh, the 11th May, 2011.

Endst. No. 5/6/2005-5B&C

Dated, Chandigarh, the 11th May, 2011.

A copy is forwarded to the Accountant General (A&E/Audit), Haryana, Chandigarh for information.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 5/6/2005-5B&C

Dated, Chandigarh, the 11th May, 2011.

A copy is forwarded to all the Heads of Departments for information and necessary action.

Sd/-
Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy is forwarded to all the Officers/Superintendents of the expenditure control branches of the Finance Department.

These instructions may be brought to the notice of all concerned for strict compliance.

Sd/-
Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Officers/Superintendents of the expenditure
control branches of the Finance Department.

U.O. No. 5/6/2005-5B&C

Dated, Chandigarh, the 11th May, 2011.

TOP PRIORITY**No. 9/1/2011-6B&C(General)**

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All Heads of Departments in Haryana State.

Dated, Chandigarh, the 25th April, 2011**Subject : Thirty-ninth Report of the Committee on the Budget Estimates for the year 2009-10.**

Sir,

I am directed to invite your attention of the subject noted above and to say that the Committee on Estimate of the Haryana Vidhan Sabha in its Thirty-ninth Report on the Budget Estimates for the year 2009-10 has observed that the material as well as replies to the questionnaire of the Committee are not sent to them within prescribed period after the receipts of the communication from the Vidhan Sabha. The Committee has taken serious view of this lapse.

2. You are requested to ensure that in future the time limit for supplying the material on the Budget Estimates, replies to the questionnaire framed by the Committee alongwith the self-contained notes regarding schemes/projects in the departments is strictly adhered to so that the work of the committee is not held up un-necessarily for want of replies from the departments.

Yours faithfully,

*Sd/-*Superintendent Budget & Committee,
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioner & Principal Secretaries/
Administrative Secretaries to Government, Haryana for information and necessary action.

*Sd/-*Superintendent Budget & Committee,
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioner & Principal Secretaries/
Administrative Secretaries to Government Haryana.

U.O. No. 9/1/2011-6B&C(General)

Dated, Chandigarh, the 25th April, 2011

No. 9/1/2011-6B&C(General)

Dated, Chandigarh, the 25th April, 2011

A copy is forwarded to the Secretary, Haryana Vidhan Sabha with reference to his letter No. EC-42-EC/2010-11/3587, dated 16.03.2011.

Sd/-
Superintendent Budget & Committee,
for Financial Commissioner and Principal Secy. to Govt.,
Haryana, Finance Department.

A copy each is forwarded to all Branch Officers/Superintendents in Finance Department (expenditure control branches only) for information and necessary action.

Sd/-
Superintendent Budget & Committee,
for Financial Commissioner & Principal Secy. to Govt.,
Haryana Finance Department.

To

All Branch Officers/Superintendents in Finance Department
(expenditure control branches only).

U.O. No. 9/1/2011-6B&C(General)

Dated, Chandigarh, the 25th April, 2011

INTERNAL DISTRIBUTION :

PS/FM
PS/FCF
In-charge, Computer Cell.

**IMMEDIATE
DATE BOUND****Subject : Recommendation of the 13th Finance Commission on Accounting Reforms—
Funds Outside State Budget.**

Will all the Financial Commissioners & Principal Secretaries/Administrative Secretaries to Govt. Haryana kindly refer to the subject noted above?

2. It has been observed by the 13th Finance Commission/CAG that an undesirable trend is noticed that the tendency to divert public expenditure from the budget to nominate funds which are operated outside the authority of the legislature. These funds are ostensibly set up to promote sectors which should have been legitimately taken up within the budget. The total amount transferred to these funds was significant. The expenditure incurred through these irregular arrangements not only bypassed the oversight of the State Legislature but also the audit of the C&AG and hence this tendency should be discouraged.

3. They are, therefore, requested that in case certain such funds, if any, pertaining to your department which have been created, full details thereof i.e. copy of sanction of government, constitution of fund, whether the office of AG was consulted or required to be consulted before diverting such funds outside the budget be furnished to Finance Department within a week positively.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioners & Principal Secretaries/
Administrative Secretaries to Govt., Haryana.

U.O. No. 28/44/2010-1B&C

Dated : November, 2010

Endst. No. 28/44/2010-1B&C

Dated : November, 2010

A copy is forwarded to All Head of Departments in Haryana State for information and necessary action.

2. They are also requested that above mentioned information may be sent to Finance Department through their Administrative Department within a week positively.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

IMPORTANT**No. 28/18/2010-1B&C**

From

The Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

The Secretary,
Haryana Vidhan Sabha,
Chandigarh.

Dated, Chandigarh the, 11th May, 2010.**Subject : Publication of a Booklet namely 'AN INTRODUCTION TO BUDGET'.**

Sir,

I am directed to address you on the subject noted above and to say that Finance Department has prepared a book namely 'An Introduction to Budget'. As you are aware, Budget Estimates are presented to Haryana Vidhan Sabha every year. But many Legislative Members and officials could not understand it fully due to technical nature of its presentation. Efforts have been made by the Finance Department to ensure that even a person with very little knowledge of Government working would also be able to understand the concept of 'Budget'. Hence, 100 copies of the aforesaid document are being sent to you for distribution among the Hon'ble Members of the Legislative Assembly for their perusal.

2. Although due care has been taken by the Finance Department to make this booklet quite easy to understand and error free, any suggestion from any reader for the improvement of this booklet is most welcomed.

Yours faithfully,

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioners & Principal Secretaries/
Administrative Secretaries to Govt. Haryana for information and necessary action.

Sd/-

Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioners & Principal Secretaries/
Administrative Secretaries to Govt., Haryana.

U.O. No. 28/18/2010-1B&C**Dated 11.5.2010**

Endst. No. 28/18/2010-1B&C

Dated 11.5.2010

A copy is forwarded to all Heads of Departments in Haryana for information and necessary action.

Sd/-
Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 28/18/2010-1B&C

Dated 11.5.2010

A copy is forwarded to all Officers and Superintendents of the Finance Department for their information/perusal.

Sd/-
Under Secretary Finance (Budget)
for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

[To be published in Haryana Government Gazette-Extra]

FINANCE DEPARTMENT

NOTIFICATION

No. 772-FD(ERAMU)-2005

Dated, Chandigarh, the 16th September, 2005

In pursuance of Government of India, Ministry of Finance guidelines, the Governor of Haryana is pleased to constitute a "Monitoring Committee" to review the Own Fiscal Correction Path of the State Govt. and advise mid corrections as per requirement. The composition of the Monitoring Committee is as under :-

1.	Chief Secretary	Chairman
2.	Principal Secy. to Chief Minister	Member
3.	Financial Commissioner & Principal Secy., Finance Department	Member
4.	Financial Commissioner & Principal Secy., Planning Department	Member
5.	Financial Commissioner & Principal Secy., Excise & Taxation Department	Member
6.	Financial Commissioner & Principal Secy., Revenue Department	Member
7.	Financial Commissioner & Principal Secy., Transport Department	Member
8.	Special Secretary Finance (B)	Member Secretary

2. The terms of reference of the Committee are :-

- (i) To review the State's Own Fiscal Correction Path.
- (ii) To suggest measures for achieving the annual targets of revenue and fiscal deficits.
- (iii) To suggest level of user charges, grants and subsidies.
- (iv) To suggest ways & means for raising additional resources through both tax and non-tax measures.

Chandigarh, the
14.09.2005.

BHASKAR CHATTERJEE
Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 772-FD(ERAMU)-2005

Dated, Chandigarh, the 16.09.2005

A copy is forwarded for information to :-

Chief Secretary, Haryana.
Principal Secy. to Chief Minister, Haryana.
Financial Commissioner & Principal Secy. to Govt. Haryana, Finance
Department.
Financial Commissioner & Principal Secy. to Govt. Haryana, Planning
Department.

Financial Commissioner & Principal Secy. to Govt. Haryana, Excise & Taxation Department.

Financial Commissioner & Principal Secy. to Govt. Haryana, Revenue Department.

Financial Commissioner & Principal Secy. to Govt. Haryana, Transport Department.

Special Secretary Finance (B) to Govt. Haryana, Finance Department.

Sd/-

Deputy Director,

for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 772-FD(ERAMU)-2005

Dated, Chandigarh, the 16.09.2005

A copy is forwarded to the Controller, Printing & Stationery, Haryana, Chandigarh for publication of the Notification ibid in the Haryana Govt. Gazette (extra ordinary). He is requested to furnish 20 copies of Notification to the Finance Department (ERAMU).

Sd/-

Deputy Director,

for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 772-FD(ERAMU)-2005

Dated, Chandigarh, the 16.09.2005

A copy is forwarded for the information to the Accountant General (A&E), Haryana Chandigarh.

Sd/-

Deputy Director,

for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

Endst. No. 772-FD(ERAMU)-2005

Dated, Chandigarh, the 16.09.2005

A copy is forwarded for information to :-

All Administrative Secretaries to Govt., Haryana.

All Heads of the Departments in Haryana.

Commissioner, Ambala/Hisar/Rohtak/Gurgaon Divisions.

All Deputy Commissioners in Haryana.

Secretary to Governor Haryana, Chandigarh.

The Director, Public Relation Department Haryana, Chandigarh.

Sd/-

Deputy Director,

for Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

No. 1/2/92-5B&C

From

The Financial Commissioner and Secretary to Govt.,
Haryana, Finance Department.

To

All Heads of Departments in Haryana,
Commissioner Ambala, Hisar, Rohtak and Gurgaon Divisions,
Registrar, Punjab & Haryana High Court.

Dated 7th April, 1994

Subject : Criterion for the Classification for works expenditure within the Revenue & Capital Accounts.

Sir,

I am directed to invite your attention on the subject noted above and to say that according to the existing procedure the minimum expenditure on new works, satisfying the definition of capital expenditure is Rs. 20,000 in the case of individual works and Rs. 1,00,000 for works of the same character and forming part of a scheme, having a continuity of time, space and purpose. These limits, keeping in view the present day conditions are on the low side. The question of raising the financial limit for the minor works and the major works has been under consideration of the Finance Department in view the abnormal percentage, increase in the prices of the material equipment, and establishment charges being used for the execution of works, for the last many years. Now after careful consideration, it has now been decided by Govt. that these limits be enhanced from Rs. 20,000/- in the case of individual works and Rs. 1,00,000/- for the works of the same character and forming part of a scheme, having a continuity of time, space and purpose to Rs. 1,00,000/- and Rs. 5,00,000/- respectively. It is, therefore, requested that these instructions may be kept in view while framing the Budget Estimates for the year 1995-96. It has also been further decided that in the case of new works where cost individually exceeds Rs. 1 lakh or when the individual cost is below this limit but the works forming a part of a scheme having continuity of purpose, time and space and the cost of the scheme as a whole exceeds Rs. 5 lakhs, expenditure is debited to capital, while expenditure on other works is debited to Revenue.

Yours faithfully,

Sd/-

Under Secy., Finance
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

No. 1/2/92-1B&C

Dated 7.4.94

A copy is forwarded to the Accountant General, (Audit), and (A&E) Haryana for information & necessary action.

Sd/-

Under Secy., Finance
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioners and Administrative Secretaries to Govt. Haryana for information and necessary action.

Sd/-
Under Secy., Finance
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

To

All the Financial Commissioners and
Administrative Secretaries to Govt. Haryana.

U.O. No. 1/2/92-1B&C

Dated 7.4.94

A copy is forwarded to all the Branch Officers/Superintendents in the Finance Department for information & necessary action. (For FICW Branch). The necessary steps should also be taken for getting amended the relevant rules in the PWD code etc.

Sd/-
Under Secy., Finance
for Financial Commissioner & Secretary to Govt.,
Haryana, Finance Department.

To

All the Branch Officers/Superintendents in
Finance Department.

U.O. No. 1/2/92-1B&C

Dated 7.4.94

IMMEDIATE**No. 3098-1B&C-75/35887**

From

The Commissioner & Secretary to Government,
Finance Department.

To

All Heads of Departments,
Commissioners, Ambala and Hisar Divisions, and
All Deputy Commissioners in Haryana,
Registrar, Punjab and Haryana High Court and
All District and Sessions Judges in Haryana.**Dated, Chandigarh, the 15th October, 1975****Subject : Elimination of delay in the disposal of Govt. work.**

Sir,

I am directed to address you on the subject cited above and to say in the meeting of the Administrative Secretaries held with the Governor of Haryana on 15th July 1975 in the Haryana Raj Bhawan to discuss the matter relating to the streamlining the administration one of the decisions taken was:-

“(h) There is need to change the existing system of Financial Control. At present the departments have to approach the Finance Department for obtaining concurrence even in respect of the proposals/Projects included in the budget. Once grants have been earmarked for a department, the Administrative Secretary should be free to spend the money in the best interest of the department and a second reference to the Finance Department should be obviated. Finance Department should study this proposal and suggest ways of implementing it”.

2. In the context of the above decision, I am to invite your attention to the detailed instructions issued with Finance Department circular letter No. 2706-1B&C-70/16038, Dated 6th June, 1970 wherein it was pointed out that the annual budget estimates should be prepared on the assumption that once these have been cleared by the Finance Department and approved by the Legislature further reference to the Finance Department will not be necessary within the framework of the same. This can only be achieved if a detailed pre-budget scrutiny is applied by the Finance Department to the annual estimates of the expenditure proposed by the departments. In particular, inclusion of plan schemes, in the budget estimates on a provisional basis needed to be avoided because a detailed scrutiny of the schemes after the budget had been passed by the Legislature led to delay in their execution. The delay in the execution of a scheme not only affected the achievements of a contemplated target but also sometimes increased the financial burden on the State Exchequer. The importance of the pre-Budget Scrutiny was, therefore, obvious which could only be possible if budget calendar was adhered to strictly. Attention in this respect is also invited to Finance Department circular letter No. 1500-B&C-69/16859, dated the 22nd May, 1969 wherein the departments were also given detailed guidelines for the preparation of budget estimates and were also impressed upon to observe these instructions and the date schedule for submission of the various returns to Finance Department strictly. It was specifically pointed therein that in case the schemes to included in the schedule of New Expenditure (Technically New Schemes) were not sent to the Finance

Department by the prescribed dates, these would be returned to the departments and their inclusion in the budget estimates would only be possible with the approval of the Council of Ministers. It was also pointed therein that the pre-budget scrutiny of the proposals was wholly dependent on the timely submission of the proposals and as such it was suggested that the Administrative Departments may arrange discussion with Finance Department officers concerned. for the clearance of the proposals which were not referred to Finance Department in time and were expected to be delayed for one or the other reasons. The departments were impressed upon to prepare the details of such schemes giving requisite justification in terms of not only expenditure but also activities/programmes and send the same to the Finance Department Officer concerned four days before the discussion to enable him to have all necessary background and views of the branch concerned. it has, however, been noticed that the above instructions are not being followed meticulously by the departments with the result that the pre-budget scrutiny of the department's proposals cannot be made right earnestly and the schemes are to be provided provisionally in the budget estimates to rush the passing of the budget by the State Legislature in time. In case, the instructions and the date calendar for the submission of various returns to the Finance Department is followed properly by the departments, a second reference to the Finance Department in this respect can be obviated and delay in the implementation of the schemes can be avoided because when the schemes are included in to budget estimates after proper scrutiny, financial sanctions are issued and the Administrative Departments can implement them by exercising the powers given to them.

3. It has also been observed that due attention is not paid to the powers delegated to the Administrative Departments under various financial rules and unnecessary references are made to the Finance Department in respect of the matter for which they themselves are competent to accord approval. This also leads to unnecessary delay. In case of new schemes which come under the ambit of para 2.29 of Budget Manual, the note of the Legislature is, of course, necessary by making provision in the Supplementary estimates and funds demanded for this purpose cannot be re-appropriated within the grant without the vote of the Legislature. I am, therefore, to request that the instructions referred to above may be faithfully observed in future and the schedule of dates given to the departments for the submission of the various returns is strictly adhered to. In case, certain departments feel that the existing powers for contingent expenditure/delegated to them are inadequate for the smooth working of their departmental activities, Finance Department will have no objection to consider their proposals for more delegations on merits which may be furnished to them in the concerned branch.

4. The receipt of the letter may please be acknowledged.

Yours faithfully,

Sd/-

Deputy Secretary Finance (Budget),
for Commissioner & Secretary to Government,
Haryana, Finance Department.

Endst. No. 3098-1B&C-75/35888

Dated, the 15th Oct. 1975

A copy is forwarded to the Accountant General, Haryana, for information and necessary action.

Sd/-

Deputy Secretary Finance (Budget),
for Commissioner & Secretary to Government,
Haryana, Finance Department.

A copy is forwarded to Financial Commissioner and all the Administrative Secretaries to Govt. Haryana, for information.

They are requested to ensure that Heads of Departments under their Administrative control follow the instructions properly.

Sd/-
Deputy Secretary Finance (Budget),
for Commissioner & Secretary to Government,
Haryana, Finance Department.

To

The Financial Commissioner and
all Administrative Secretaries to Govt., Haryana.

U.O. No. 3098-1B&C-75/35888

Dated, the 15th Oct. 1975

A copy is forwarded to all Branch Officers/Superintendents/Deputy Superintendents in the Finance Department For information and necessary action

Sd/-
Deputy Secretary Finance (Budget),
for Commissioner & Secretary to Government,
Haryana, Finance Department.

To

All Branch Officer/Superintendents/Deputy Superintendents
in Finance Department.

U.O. No. 3098-1B&C-75/35888

Dated, the 15th Oct. 1975

**DATEWISE LIST OF INSTRUCTIONS
RELATING TO SUBJECTS OF VOLUME - XIII**

(Guidelines for preparation of Budget, Classification & Structure of Budget - Reforms, Budget On line - Procedure, Duties & Responsibilities of DDOs, HODs, Grant-in-Aid & Utilization Certificate.)

Sr. No.	Date	Number	Subject	Remarks	Page No.
1.	22.07.2011	No. 2/6/2011-1B&C	Preparation of Budget Estimates for the year 2012-13 – Instructions regarding.		1
2.	18.07.2011	No. 21/6/2010-3B&C	Instruction regarding furnishing of the utilization certificates to the Accountant General, Haryana as on 31.03.2010.		299
3.	20.06.2011	No. 18/5/2011-3B&C	Instructions regarding suspected embezzlement and wasteful expenditure etc.		181
4.	23.05.2011	No. 28/14/2011-5B&C	Instructions regarding re-appropriation/diversion of fund request and submitted of bills in Treasury in month of March.		183
5.	13.05.2011	No. 20/1/2002-6B&C	Reconciliation of expenditure and receipts figures with Accountant General Haryana upto the month of 16th May, 2011.		161
6.	11.05.2011	No. 5/6/2005-5B&C	Regarding online Budget Allocation for the year 2011-12 – release of funds for Central Plan Schemes/Centrally Sponsored Schemes, EAP etc.		335
7.	26.04.2011	No. 20/1/2002-6B&C	Reconciliation of expenditure and receipts figures with Accountant General Haryana upto the month of December, 2010.		162
8.	25.04.2011	No. 9/1/2011-6B&C (General)	Thirty-ninth Report of the Committee on the Budget Estimates for the year 2009-10.		337
9.	08.04.2011	No. 4/50/2009-IV-ERAMU(FD)	Material for Additional Statements 1, 2 and 3 for Inclusion in Finance Accounts for the year 2010-2011.		8
10.	01.04.2011	No. 28/18/2011-1B&C	Incurring of Non-Recurring/Recurring Expenditure – Clarification thereof.		75
11.	29.03.2011	No. 21/6/2010-3B&C	Instruction regarding furnishing of the utilization certificates to the Accountant General (A&E), Haryana as on 28.02.2011.		273
12.	21.03.2011	No. TA-HR(Prg)2011/5840-5940	Online Budget for financial year 2011-2012.		171
13.	21.03.2011	No. 28/14/2011-5B&C	Regarding utilization of the Budget/ Expenditure during the month of March, 2011.		185

Sr. No.	Date	Number	Subject	Remarks	Page No.
14.	11.03.2011	No. 28/4/2011-2B&C	Regarding re-appropriation of funds for the year 2010-11.		14
15.	08.03.2011	No. 18/7/2010-3B&C	हरियाणा सरकार के वर्ष 2009-10 के विनियोग लेखे तथा वित्त लेखे ।		235
16.	01.02.2011	No. 28/3/2011-1B&C	Issue of financial sanction – Rush of Expenditure in the last quarter of the financial year.		187
17.	31.01.2011	No. 28/6/2011-5B&C	Surrender of Budget – On line Budget method.		237
18.	19.11.2010	No. 28/62/2010-1B&C	Submission of bills in treasury in relation to object code 01 – Salary in respect of Guest Teachers.		76
19.	12.11.2010	No. 20/1/2002-6B&C	Reconciliation of expenditure and receipts figures with Accountant General Haryana upto the month of July, 2010.	Obsolete.	163
20.	.11.2010	No. 28/44/2010-1B&C	Recommendation of the 13th Finance Commission on Accounting Reforms – Funds outside State Budget.		339
21.	14.10.2010	No. 13/1/2008-WM(2)	To incur the expenditure in an unauthorized way and to deposit the money in a Private Bank or Corporation.		189
22.	12.10.2010	No. 28/62/2010-1B&C	Submission of bills in treasury in relation to object code 01 – Salary in respect of Guest Teachers.		77
23.	17.09.2010	No. 20/1/2002-6B&C	Reconciliation of expenditure and receipts figures with Accountant General Haryana upto the month of June, 2010.	Obsolete.	164
24.	31.08.2010	No. 28/62/2010-1B&C	Submission of bills in treasury in relation to object code 01, 02, 33 and 69.		78
25.	10.08.2010	No. 18/07/2010-3B&C	Instructions regarding suspected embezzlement and wasteful expenditure on account of undue favour to contractors, excess/avoidable payments and blocking of funds etc.		190
26.	29.07.2010	No. 28/22/2010-1B&C	Opening of new Object Heads – Grant for creation of Capital assets etc.		79
27.	16.07.2010	No. 2/5/2010-1B&C	Preparation of Budget Estimates for the year 2011-2012 instructions regarding.		15
28.	11.06.2010	No. 5/6/2005-5B&C	Incurring of expenditure under Plan/Non Plan Budget.		311

Sr. No.	Date	Number	Subject	Remarks	Page No.
29.	31.05.2010	No. 3/41/2009-III-ERAMU(FD)	Instructions regarding maintaining Guarantee Register and other record of Guarantee Fee and furnishing Copy of Sanction for raising loan against State Government Guarantee to AG (Accounts) and AG (Audit), Haryana.		301
30.	14.05.2010	No. 28/17/2010-1B&C	Conversation of temporary posts into permanent ones.		267
31.	11.05.2010	No. 1/12/91-WM(4)	Reconciliation of figures under the Major Head - '0049 – Interest Receipts.'		169
32.	11.05.2010	No. 28/18/2010-1B&C	Publication of a Booklet namely 'AN INTRODUCTION TO BUDGET'.		340
33.	26.04.2010	No. 20/1/2002-6B&C	Report on expenditure for the month of February, 2010.	Obsolete.	165
34.	17.03.2010	No. 14/1/2010-2B&C	Regarding availability of Budget at Finance Department's official website www.finhry.gov.in. and on Haryana's official Website www.hryyana.gov.in.		172
35.	26.02.2010	No. 28/11/2010-5B&C	Budget Monitoring System.		174
36.	04.02.2010	No. 7/1/2010-2B&C	Supplementary Estimates 2009-2010 (IInd Instalment).	Obsolete.	Not Printed
37.	02.02.2010	No. 20/1/2002-6B&C	Reconciliation of expenditure and receipts figures with Accountant General Haryana upto the month of November, 2009.	Obsolete.	166
38.	29.01.2010	क. 20 / 1 / 2010—6ब.व क.	Submission of Utilization Certificate in respect of Grant-in-Aid.		275
39.	27.01.2010	No. 3/1/2009-1B&C	Material for the Budget Speech of Finance Minister for the year 2010-2011.	Obsolete.	Not Printed
40.	10.12.2009	No. 28/56/2009-5B&C	Authorisation to meet the expenses not included in/in excess to the Budget Estimate out of the overall saving elsewhere'. Internal re appropriation instruction regarding non admissibility of inclusion of certain heads of account while working out the said overall savings elsewhere'.		26
41.	08.12.2009	No. 3/1/2009-1B&C	Material for the Budget Speech of Finance Minister for the year 2010-2011.		27
42.	08.12.2009	No. 20/1/2002-6B&C	Reconciliation of expenditure and receipts figures with Accountant General Haryana upto the month of September, 2009.	Obsolete.	Not Printed

Sr. No.	Date	Number	Subject	Remarks	Page No.
43.	18.02.2009	No. 14/1/2009-2B&C	Regarding Budget Availability at Finance Department's official website www.finhry.gov.in. & on Haryana's official website www.haryana.gov.in.		178
44.	10.11.2009	No. 14/150/09-5FA	Discrepancies pointed out by AG Haryana regarding loans and advances and sanction/bill.		192
45.	09.11.2009	No. 20/1/2002-6B&C	Reconciliation of expenditure and receipts figures with AG Haryana upto the month of August, 2009.	Obsolete.	Not Printed
46.	27.10.2009	No. 2/2/2009-1B&C	Preparation of Budget Estimates for the year 2010-2011 instructions regarding.		28
47.	05.10.2009	No. 20/1/2002-6B&C	Reconciliation of expenditure and receipts figures with AG Haryana upto the month of July, 2009.	Obsolete.	Not Printed
48.	25.08.2009	No. 20/1/2002-6B&C	Reconciliation of expenditure and receipts figures with Accountant General Haryana for the financial year upto June, 2009.	Obsolete.	Not Printed
49.	04.08.2009	No. 1/12/91-WM(4)	Reconciliation of figures under the Major Head – "0049-Interest Receipts."		170
50.	31.07.2009	No. 5/04/2009-V-ARO-ERAMU	Guidelines for Formulation, Appraisal and Approval of Government funded plan schemes/projects.		55
51.	23.07.2009	No. 20/1/2002-6B&C	Reconciliation of expenditure and receipts figures with Accountant General Haryana for the financial year upto February, 2009.	Obsolete.	Not Printed
52.	15.07.2009	No. 2/2/2009-1B&C	Preparation of Budget Estimates for the year 2010-2011 instructions regarding.		31
53.	02.07.2009	No. 28/37/2009-2B&C	Supply of list of Controlling Officers/ Drawing & Disbursing Officers as per provision of Budget Manual.	Obsolete.	Not Printed
54.	23.06.2009	No. 28/35/2009-5B&C	Implementation of Central Plan Scheme Monitoring System since 1.4.2008 – online registration into the portal directly.		62
55.	10.06.2009	No. 1/12/91-WM(4)	Reconciliation of figures under the Major Head - "0049 - Interest Receipts."	Reiterated from time to time.	Not Printed
56.	04.06.2009	No. 28/5/2009-1B&C	Weeding out the continuing redundant object head of accounts in the Budget.		80
57.	29.04.2009	No. 20/1/2002-6B&C	Reconciliation of expenditure and receipts figures with Accountant General Haryana for the financial year 2008-09.	Obsolete.	Not Printed

Sr. No.	Date	Number	Subject	Remarks	Page No.
58.	29.04.2009	No. 15/32/2009-3B&C	Instructions regarding: Losses/ Suspected embezzlement losses and wasteful expenditure on account of undue favour to contractors etc.		194
59.	22.04.2009	No. 20/18/2002-6B&C	Reconciliation of expenditure and receipts figures with Accountant General Haryana upto the month of March, 2009.	Obsolete.	Not Printed
60.	16.04.2009	No. 28/17/2006-5B&C	Re-appropriation within the heads constituting Grant No. 8 of the Budgetary allocations		42
61.	16.04.2009	No. 28/38/2008-5B&C	Regulating the expenditure incurred/ proposed to be incurred on Capital works, including fresh construction works/major repair of existing facilities by Universities/Aided Institutions depending wholly or substantially on financial assistance from the Government of Haryana		327
62.	26.03.2009	No. 5/6/2005-5B&C	Incurring of expenditure under Plan Budget.		313
63.	23.03.2009	No. 28/23/2009-5B&C	Revised Budget Estimates of current financial year (RE-08-09) – Instruction regarding prompt and timely reporting of the likelihood of allocations remaining unspent (surrenders) to the Finance Department.	Obsolete.	Not Printed
64.	23.03.2009	No. 28/24/2009-5B&C	Decisions taken/orders made under the binding provision of `removal of difficulties` during the course of execution of contracts – qualitative assessment of the decisions/orders.		196
65.	23.03.2009	No. 28/8/2009-5B&C	Drawing and disbursing the first instalment of arrears accruing to the eligible Government employees on account of the implications of the pay revision in the State of Haryana – the expenditure to be booked in the budget 08-09 regarding.	Obsolete.	Not Printed
66.	05.03.2009	No. 5/3/2009-1B&C	Regulating the allocations within the grants amongst the participating departments on the expenditure side under the budgetary allocations.	Obsolete.	Not Printed
67.	05.03.2009	No. 3/34/2009-III-ERAMU(FD)	Assumptions under which the State Guarantees are accorded facilitating raising of loans/advances by the PSUs/other agencies on the recommendation of Administrative Departments – clarification regarding.		304

Sr. No.	Date	Number	Subject	Remarks	Page No.
68.	03.03.2009	No. 5/2/2009-1B&C	Instruction of F.D issued from time to time including the instructions related to financial propriety/prudence - delays in onwards communication to all concerned.		198
69.	02.03.2009	No. 28/8/2009-5B&C & No. 28/10/2009	Impermissibility of Parking of Funds and other withdrawals to be applied for making final adjustments beyond the running Financial Year - regarding	Obsolete.	Not Printed
70.	18.02.2009	No. 28/8/2009-5B&C	Drawing and disbursing the first instalment of arrears accruing to the eligible Government employees on account of the implications of the pay revision in the State of Haryana – the expenditure to be booked in the budget 08-09 regarding.	Clarified vide dt. 23.3.09 and now Obsolete.	Not Printed
71.	18.02.2009	No. 28/4/2009-5B&C	Norms of Financial prudence – Order to allocate/distribute the amount/grant placed at the disposal through budgetary allocation by the Heads of Deptt.	Obsolete.	Not Printed
72.	18.02.2009	No. 28/11/2009-5B&C	Norms of Financial prudence – adherence to the norms of authorising the sanction to apply budgetary resources regarding		314
73.	17.02.2009	No. 28/8/2009-5B&C	Norms of Financial prudence – withdrawal of amount/grant placed at the disposal of the Heads of Department/Offices, etc. against Advance Bill regarding.		202
74.	12.02.2009	No. 18/5/2008-3B&C	हरियाणा सरकार के वर्ष 2007-08 के विनियोग लेखे तथा वित्त लेखे ।		239
75.	30.01.2009	No. 1/12/91-WM(4)	Reconciliation of figures under the Major Head –“0049-Interest Receipts.”	Reiterated from time to time.	Not Printed
76.	16.01.2009	No. 28/5/2009-1B&C	Weeding out the continuing redundant object head of accounts in the Budget		81
77.	18.02.2009	No. 28/10/2009-5B&C	Norms of Financial prudence – withdrawal of amount pertaining to budgetary allocation through cheques/ pay orders endorsed to `self or bearer` regarding.		200
78.	16.01.2009	No. 28/5/2009-1B&C	Weeding out the continuing redundant object head of accounts in the Budget.		205
79.	13.01.2009	No. 28/4/2009-5B&C	Authorizing and drawing amount on such authorization by the DDOs within the budgetary provisions of Government funds out of grants placed	Reiterated vide dt. 18.02.2009.	Not Printed

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			at the disposal of the Head of Offices – callous irregularities noticed at places amounting to complete lack of serious supervision – sensitizing the authorities concerned regarding the same.		
80.	18.12.2008	No. 28/38/2008-5B&C	Administrative Approval of Rough cost estimates for Construction/Maintenance of Govt. Buildings by the Administrative Departments – delegations – Bank of Sanctions – additional compliances.		330
81.	15.07.2008	No. 2/5/2008-1B&C	Preparation of Budget Estimates for the year 2009-2010 – Instructions regarding.	Annexures not printed	44
82.	21.05.2008	No. 1/12/91-WM(4)	Reconciliation of figures under the Major Head - '0049 - Interest Receipts.'	Reiterated from time to time.	Not Printed
83.	02.05.2008	No. 20/1/2002-6B&C	Reconciliation of expenditure and receipts figures with Accountant General Haryana upto the month of February, 2008.	Obsolete.	Not Printed
84.	30.01.2008	No. 7/2/2008-2B&C	Supplementary Estimates 2007-08 (2nd instalment).	Obsolete	Not printed
85.	10.01.2008	No. 28/2/2008-1B&C	Recording of Recoveries of Overpayments under Minor Head '911 – Deduct Recoveries of Overpayments.'	Obsolete.	Not Printed
86.	17.05.2007	No. 5/1/2007-1B&C	Creation of supernumerary posts and adjustment of staff appointed against such posts – Clarification thereof.		268
87.	25.09.2006	No. 5/7/2005-1B&C	Sanction of Expenditure by the Administrative Departments.		319
88.	15.09.2006	No. 20/1/2002/6B&C	Reconciliation of departmental figures of expenditure & receipts and expenditure with those of Accountant General, Haryana for the month of May, 2006.	Obsolete.	Not Printed
89.	10.07.2006	No. 2/5/2006-1B&C	Preparation of Budget Estimates for the year 2007-08 Instructions regarding.	Obsolete.	Not Printed
90.	14.06.2006	No. 15/04/2006-3B&C	Excess over voted Grants/Charged Appropriations during the year 2002-03 and 2003-04.		241
91.	05.06.2006	No. 193-FD(ERAMU)-2006	Committed Liability in respect of 10th Plan (2002-2007) Schemes completed by the end of 2006-2007.		65
92.	12.05.2006	No. 20/1/2002/6B&C	Reconciliation of department figures of expenditure & receipts with those of Accountant General, Haryana at the end of February, 2006.	Obsolete.	Not Printed

Sr. No.	Date	Number	Subject	Remarks	Page No.
93.	03.05.2006	No. 5/7/2005-1B&C	Sanction of Expenditure by the Administrative Departments.	Modified partly vide dt. 25.09.06.	320
94.	26.04.2006	No. 5/6/2005-5B&C	Incurring of Expenditure under plan budget.		315
95.	25.04.2006	No. 1/12/91-WM(4)	Reconciliation of figures under the major Head – 0049-Interest Receipts.	Reiterated from time to time.	Not Printed
96.	25.04.2006	No. 28/17/06-5B&C	Administrative approval of Rough Cost estimates for construction/maintenance of Government buildings by the Administrative Departments.		333
97.	27.03.2006	No. 14/1/2006-2B&C	Regarding Budget Availability at Haryana's Official Web site www.haryana.gov.in.	Reiterated from time to time.	Not Printed
98.	22.03.2006	No. 1/12/91-WM(7)	Reconciliation of figures under the major Head – 0049-Interest Receipts".	Reiterated from time to time.	Not Printed
99.	07.03.2006	No. 20/1/2002/6B&C	Reconciliation of departmental figures of expenditure & receipts with those of Accountant General, Haryana at the end of January, 2006.	Obsolete.	Not Printed
100.	07.03.2006	No. 1/12/91-WM(7)	Reconciliation of figures under the Major Head – 0049-Interest Receipts.	Reiterated from time to time.	Not Printed
101.	22.02.2006	No. 20/1/2002-6B&C	Reconciliation of department figures of expenditure & receipts with those of Accountant General, Haryana at the end of December, 2005.	Obsolete.	Not Printed
102.	07.02.2006	No. 5/7/2005-1B&C	Sanction of Expenditure by the Administrative Departments.		321
103.	28.10.2005	No. 20/1/2002-6B&C	Reconciliation of departmental figures of expenditure & receipts with those of Accountant General, Haryana at the end of August, 2005.	Obsolete.	Not Printed
104.	22.09.2005	No. 20/1/2002-6B&C	Reconciliation of departmental figures of expenditure & receipts with those of AG, Haryana at the end of July, 2005.	Obsolete.	Not Printed
105.	16.09.2005	No. 772-FD(ERAMU)-2005	Constituting of Monitoring Committee to review the Own Fiscal Correction Path of the State Govt.		342
106.	02.09.2005	No. 18/6/2003-3B&C	Instruction regarding furnishing of the utilization certificates to the Accountant General, Haryana.		276
107.	20.07.2005	No. 5/7/2005-1B&C	Sanction of Expenditure by the Administrative Departments.		323

Sr. No.	Date	Number	Subject	Remarks	Page No.
108.	17.06.2005	No. 14/2/2005-2B&C	Regarding Budget Availability at Haryana's Official Web site www.haryana.nic.in.	Reiterated from time to time.	Not Printed
109.	09.05.2005	No. 5/6/2005-5B&C	Incurring of Expenditure under Plan Budget.	Revised vide dated 20.07.2005 & 30.10.07.	316
110.	09.05.2005	No. 5/7/2005-1B&C	Sanction of expenditure by the Administrative Department.	Revised vide dt. 20.07.05.	325
111.	28.04.2005	No. 20/1/2002-6B&C	Reconciliation of departmental figures of expenditure & receipts with those of Accountant General, Haryana at the end of February, 2004.	Obsolete.	Not Printed
112.	15.03.2005	No. 20/1/2002-6B&C	Reconciliation of departmental figures of expenditure & receipts with those of Accountant General, Haryana at the end of January, 2004.	Obsolete.	Not Printed
113.	11.03.2005	No. 28/01/2005-2B&C	Regarding Grantwise Consolidated Statement of all the Reappropriation orders issued during 2004-05.	Obsolete.	Not Printed
114.	10.03.2005	No. 1/12/91-WM(1)	Reconciliation of figures under the Major Head-"0049-Interest Receipts" at the end of December, 2004.	Reiterated from time to time.	Not Printed
115.	23.11.2004	No. 21/02/2004-3B&C	Excess / unnecessary / inadequate supplementary provisions.		48
116.	29.03.2004	No. 1/12/91-WM(7)	Reconciliation of figures under the Major Head -"0049-Interest Receipts."	Reiterated from time to time.	Not Printed
117.	02.01.2003	No. 7/1/2002-4B&C	Supplementary Estimates 2002-2003 (2nd instalment).	Obsolete	Not printed
118.	24.12.2002	No. 1/12/91-WM(7)	Reconciliation of figures under the Major Head - '0049-Inteest Receipts.'	Reiterated from time to time.	Not Printed
119.	24.12.2002	No. 18/6/2001-3B&C	Excess and Surrender.		244
120.	25.09.2002	No. 20/1/2001-6B&C	Reconciliation of departmental figures of expenditure/receipts with those of Accountant General's office.		151
121.	25.09.2002	No. 15/5/2001-3B&C	Financial irregularities - avoidance thereof.		207
122.	05.08.2002	No. 2/5/2002-1B&C	Preparation of Budget Estimates, 2003-2004 - Instructions regarding.	Obsolete	50
123.	03.07.2002	No. 20/1/2002-6B&C	Reconciliation of departmental figures of Expenditure and receipts with those of Accountant General Office for the year 2002-03.	Obsolete.	Not Printed

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124.	01.04.2002	No. 1/12/91-WM(7)	Reconciliation of figures under the Major Head – '0049 Interest receipt.'	Reiterated from time to time.	Not Printed
125.	24.01.2002	No. 4/1/ARO-IV-FD(Res. Cell)-2001	Levy of Guarantee Fee on all loans raised against State Govt. guarantee by the State Public Sector Undertakings.		306
126.	11.12.2001	No. 1/12/91-WM(7)	Reconciliation of figures under the Major Head – '0049 Interest receipt.'	Reiterated from time to time.	Not Printed
127.	08.10.2001	No. 28/45/2001-5B&C	Generation of DDO/CCO wise statements of expenditure.	Obsolete.	Not Printed
128.	24.09.2001	No. 20/1/2000-6B&C	Reconciliation of departmental figures of exp. & receipts with those of A. G. Haryana for the year 2001-02.	Obsolete.	Not Printed
129.	30.07.2001	No. 15/48/99-3B&C	Excess Over Voted Grants/Charged Appropriations.		246
130.	17.01.2001	No. 28/48/99-5B&C	Opening of new Sub Heads and Detailed Head of Account.		83
131.	21.08.2000	No. 28/6/97-2B&C	Furnishing of DDO-wise budget allocation.	Obsolete.	Not Printed
132.	17.08.2000	No. 2/4/2000-1B&C	Preparation of Budget Estimates, 2001-2002 Instructions regarding.	Obsolete	Not printed
133.	26.04.2000	No. 28/48/99-5B&C	Opening of new Sub Heads and Detailed Head of Account.	Reiterated vide dt. 17.01.2001.	87
134.	24.02.2000	No. 28/6/97-2B&C	Furnishing of DDO-wise budget allocation.	Obsolete.	Not Printed
135.	25.06.1999	No. 20/1/96-6B&C	Reconciliation of departmental figures with those of Accountant General, Haryana office 1998-99.	Obsolete.	Not Printed
136.	12.05.1999	No. 28/23/98-3B&C	Warning slips issued by the Accountant General, Haryana regarding expenditure without budget provision.	Obsolete.	Not Printed
137.	07.05.1999	No. 20/1/96-6B&C	Reconciliation of departmental figures with those of Accountant General, Haryana for the year 1998-99.	Obsolete.	Not Printed
138.	30.03.1999	No. 20/1/96-6B&C	Reconciliation of departmental figures with those of Accountant General, Haryana for the year 1998-99.	Obsolete.	Not Printed
139.	17.06.1998	No. 1/12/91-WM(7)	Reconciliation of figures under the Major Head, "0049 – Interest Receipts".	Reiterated from time to time.	Not Printed
140.	01.05.1998	No. 28/24/97-3B&C	Warning slips issued by the Accountant General, Haryana regarding un-authorised/irregular expenditure –	Obsolete.	Not Printed

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			Forwarding of Proceedings of Meetings held on 21.4.1998 at 11.30 A.M. and 3.00 P.M.		
141.	29.04.1998	No. 20/1/96-6B&C	Reconciliation of departmental figures of expenditure & Receipts with those of Accountant General's Office.		154
142.	24.12.1997	No. 28/24/97-3B&C	Warning slips issued by the Accountant General, Haryana regarding expenditure without budget provision.	Obsolete.	Not Printed
143.	15.12.1997	No. 28/24/97-3B&C	Warning slips issued by the Accountant General, Haryana regarding expenditure without budget provision – Forwarding of Proceedings of Meetings held on 4.11.97 and 7.11.97.	Revised vide dt. 25.09.2002.	Not Printed
144.	22.10.1997	No. 21/2/96-3B&C	Non-submission of utilisation Certificate by Voluntary Organisations.		277
145.	06.06.1997	No. 1/12/91-WM(7)	Reconciliation of figures under the major head "0049 – Interest Receipts."	Reiterated from time to time.	Not Printed
146.	26.05.1997	No. 28/6/96-2B&C	Issue of various financial sanctions.		317
147.	16.08.1996	No. 1/1/96-1B&C	<u>Preparation of Budget Estimates 1997-98 – Instructions regarding.</u>	Obsolete	Not printed
148.	07.04.1994	No. 1/2/92-5B&C	Criterion for the classification for works expenditure within the Revenue & Capital accounts.		344
149.	01.07.1993	No. 15/1/93-3B&C	Excess over voted grants/charged appropriations.		250
150.	19.05.1993	No. 28/10/93-6B&C	Grant-in-Aid sanctioned by State Government to Institutions/Private Bodies – Proper Utilisation thereof		285
151.	26.05.1992	No. 1/13/91-WM(1)	Misclassification of figures under various loan heads of accounts maintained by the departments and adverse balances thereof.	Obsolete.	Not Printed
152.	02.12.1991	No. 28/61/85-1B&C (BR)	Exhibition of expenditure under Plan Budget Estimates 1992-93.		54
153.	31.10.1991	No. 28/34/84-1B&C	Financial stock taking of large engineering projects and major development Schemes (Civil Departments).	Obsolete.	Not Printed
154.	25.10.1991	No. 20/1/91-2B&C	Reconciliation of department figures with these appearing in the books of Accountant General, Haryana for the year 1991-92.	Obsolete.	Not Printed
155.	25.07.1991	No. 1/3/91-1B&C	Preparation of Budget Estimates 1992-93 Instructions regarding.	Obsolete.	Not Printed

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156.	26.06.1990	No. 28/18/80-5B&C	Information regarding grant-in-aid/Loan paid to various autonomous bodies/ Authorities.	Obsolete	Not printed
157.	04.05.1990	No. 15/2/90-3B&C	Excess over voted grants/charged appropriations.		253
158.	29.09.1988	क्र. 56 / 19 / 86- 6वि:विक:11 / 88	चिकित्सा प्रतिपूति के खर्चे की सूचना देने बारे।	Obsolete.	Not Printed
159.	23.08.1988	No. 15/2/88-3B&C	Excess over voted grants/charged appropriations.		256
160.	12.04.1988	No. 28/1/88-2B&C	Reconciliation of departmental figures of expenditures with those appearing in the books of Accountant General Haryana.	Revised vide dt. 25.09.2002.	Not Printed
161.	22.02.1988	No. 20/1/88-2B&C	Compilation of accounts of March (preliminary) 1988 and presentation thereof to State Legislature – Time Schedule – Reconciliation of accounts thereof.		158
162.	09.02.1988	No. 28/1/87-2B&C	Reconciliation of departmental figures of expenditure with those appearing in the books of Accountant General, Haryana.	Obsolete.	Not Printed
163.	26.11.1987	No. 7/1/87-4B&C	Supplementary Estimates 1987-88 (First Instalment).	Obsolete.	Not Printed
164.	25.03.1987	No. 15/39/86-3B&C	Excess over voted grants/charged Appropriations.		258
165.	23.01.1987	No. 27/1/86-1B&C(BR)	Reforms in the Structure of Budget and Accounts – Steps for improving the speed & accuracy of compilation of Accounts.		89
166.	12.01.1987	No. 20/2/85-2B&C	Reconciliation of departmental figures of expenditure with those appearing in the books of Accountant General, Haryana.	Reiterated vide dt. 12.04.1988.	Not Printed
167.	08.09.1986	No. 27/1/86-1B&C	Revision of the structure of classification of transactions in Govt. Accounts from 1st April, 1987.		91
168.	01.09.1986	No. 27/1/86-1B&C	Revision of the structure of classification of transactions in Govt. Accounts from 1st April, 1987.		96
169.	28.07.1986	No. 28(2)-86-WM(6)	Guarantees given by the Governments of Haryana.		308
170.	25.07.1986	No. 28/18/86-1B&C	Reforms in the structure of Budget & Accounts – opening of new standard object of expenditure – 'Leave Travel Concessions.'		133

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171.	29.10.1985	No. 28/60/84-1B&C	Control over Expenditure - monitoring – reconciliation of expenditure/accounts.	Obsolete.	Not Printed
172.	27.09.1985	No. 8/1/85-5B&C	Regularisation of excess over voted grants for the year, 1981-82.		260
173.	11.09.1985	No. 28/60/84-1B&C	Control over Expenditure - monitoring – reconciliation of expenditure/accounts.		210
174.	10.06.1985	क्र. 2 / 2(2)–85– 2एफ.आर. II	Grants-in-aid and utilisation certificate in respect thereof.		287
175.	19.09.1984	क्र. 2 / 2(2)–84– 2एफ.आर. II	Grants-in-aid and utilisation certificate in respect thereof.	Reiterated vide dt. 10.06.1985.	Not Printed
176.	25.07.1984	No. 1/5/84-1B&C	Preparation of Budget Estimates 1984-85 – Information regarding B.M.Form-10.	Obsolete.	Not Printed
177.	27.06.1984	No. 2/2(4)84-2FR-II	Drawal of funds in advance of requirements.		212
178.	06.04.1984	क्र. 2 / 2 / (2)–84 / 2एफ.आर. II	Grant-in-aid and utilization certificate in respect thereof.	Reiterated vide dt. 19.04.1984.	Not Printed
179.	21.09.1983	No. 28/30/82-5B&C	Financial indiscipline Excess expenditure over the sanctioned budget grant.		262
180.	05.07.1983	No. 1/2/83-1B&C/83	Preparation of Budget Estimates for the year 1984-85 – Instructions regarding.	Obsolete.	Not Printed
181.	25.05.1983	क्र. 3 / 2(1)–82– 2एफ आर– II	संचित निधि (Consolidated Fund) में राज्य सरकार द्वारा वसूल की गई या प्राप्त की गई सरकारी राशियों या राजस्वों की अदायगी तथा सरकारी लेखे में अन्य सरकारी राशियों की अदायगी।		214
182.	11.01.1983	No. 1/9/82-1B&C	Communication & Distribution of Grants.	Obsolete.	Not Printed
183.	13.08.1982	No. 1/3/82-1B&C	Preparation of Budget Estimates for the year 1983-84 instructions regarding.	Obsolete.	Not Printed
184.	12.07.1982	No. 1/3/82-1B&C	Preparation of Budget Estimates for the year 1983-84 Instructions regarding.	Obsolete.	Not Printed
185.	30.09.1981	No. 1/6/81-WM(I)	Maintenance of accounts of Cycle advance given by the Govt. of Haryana to its employees.		215
186.	02.07.1981	No. 1/2/81-1B&C	Preparation of Budget.	Obsolete.	Not Printed
187.	22.05.1981	क्र. 2 / 2(3)–79– 2एफ.आर. II	Grants-in-aid and utilization certificate in respect thereof.		289
188.	22.07.1980	No. 1/2/80-1B&C	Preparation of Budget Estimates for the year 1981-82 Instruction regarding.	Obsolete.	Not Printed

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189.	25.01.1980	No. 15/45/79-3B&C	Excess over voted grants/charged appropriations.		263
190.	27.07.1977	No. 3218-1B&C-77/21722	Preparation of Budget Estimates for the year 1978-79 – Instructions regarding	Obsolete.	Not Printed
191.	09.05.1977	क. 36(2)–यो (ह)–77 / 13809	वार्षिक योजना 1977–78.	Obsolete.	Not Printed
192.	25.03.1976	No. 1422-2B&C-76/10388	Inter-Departmental adjustments – Recommendation in regard to – in the Second Report of the Team on reforms in the structure of Budget and Accounts.		135
193.	29.01.1976	No. 481-1B&C-76/3178	Delay in issue of financial sanctions – Rush of expenditure in March.	Obsolete.	Not Printed
194.	15.10.1975	No. 3098-1B&C-75/35887	Elimination of delay in the disposal of Govt. work.		346
195.	11.07.1975	No. 2782-1B&C-75/22622	Preparation of Budget Estimates for the year 1976-77 - Instructions regarding.	Obsolete.	Not Printed
196.	24.03.1975	No. 1271-2B&C-75/10169	Reforms in the structure of Budget & Accounts Revision of paras 14.5, 14.2 & 14.10 of the Punjab Budget Manual.	Obsolete, Annexure not printed.	Not printed
197.	20.11.1974	No. 5711-2B&C-74/39716	Reforms in the structure of Budget and Accounts – Revision of Appendix 'D' of Punjab Budget Manual - Corrigendum.		145
198.	14.05.1974	No. 451-1B&C-74/16667	Budget Allotments for the year 1974-75.	Obsolete.	Not Printed
199.	22.10.1973	No. 288-B&C(2RC)-73/41682	Reforms in the structure of Budget and accounts.		146
200.	24.05.1973	No. 1852-1B&C-73/20560	Reforms in the structure of Budget & Accounts.	Revised vide dt. 01.09.1986	Not Printed
201.	19.05.1971	No. 2176-1B&C-71/13072	Preparation of Budget Estimates – Standing instructions for.	Obsolete.	Not Printed
202.	29.04.1971	No. 11249-TA(7T-GENL)-HR-71/5947	Incomplete Schedules of recoveries.		217
203.	15.10.1970	No. 3427-B&C-70/28199	Guidelines for the preparation of Budget Estimates.	Obsolete.	Not Printed
204.	15.09.1970	No. 13263-TA(3T-4MV)-HR-70/7728	Recovery Schedules.	Reiterated vide dt. 29.04.1971.	Not Printed
205.	06.06.1970	No. 2706-1B&C-70/16038	Preparation of Budget Estimates for the year 1971-72 - Guidelines about.	Obsolete.	Not Printed
206.	28.07.1969	No. 2485-B&C-69/21111	Security deposits made by the Govt. Departments and Offices.		309

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207.	22.05.1969	No. 1500-B&C-69/16859	(i) Guidelines for preparation of Budget Estimates (ii) Schedule of returns for the preparation of Budget Estimates for the financial year 1970-71.	Obsolete.	Not Printed
208.	07.03.1969	No. 1634-TA-HR(7T)-69/3165-81	Expeditious disposal of bills etc. during the closing month of Financial year 1968-69.	Obsolete.	Not Printed
209.	25.01.1969	No. 7295-1FR-69/1925	Issue of non-payment certificate in cases of cheques alleged to have been lost by the Bank – Consideration of.	Also inserted in rules.	220
210.	07.06.1968	No. 4793-TA(7T)-68/5487-92	Errors and omissions of Drawing and Disbursing Officers in presentation of bills at Treasuries.		224
211.	26.03.1968	No. 10295-1FR-68/5670	Custody of cheque-books – Intimation to Treasury in the event of their loss-Instructions regarding.		231
212.	26.03.1968	No. 2140-TA(7T)-68/3278-3340	Delay in submission of bills to the treasury by the drawing & disbursing officers.	Obsolete.	Not Printed
213.	04.03.1968	No. 1634-TA-HR(4T)-68/2351-2432	Expeditious disposal of bills etc. during the closing month of the financial year 1967-68.	Obsolete.	Not Printed
214.	29/30.08.66	No. 1519-B&C-66/15836	Criterion for the classification of works expenditure within the revenue and capital accounts.		147
215.	16.02.1966	No. 29-3FR-I-66/2509	Grant-in-aid and release thereof.		291
216.	03.06.1965	No. 1846-B&C-65/9004	Criterion for the classification of works expenditure within the revenue and capital accounts.		148
217.	20/21.05.65	No. 3606-B&C-65/7775	Regarding creation of post.		270
218.	19.02.1964	No. 1297-3FR-I-64/166	Audit of Grants-in-aid, release thereof.		292
219.	10.01.1964	No. 12817-3FR-I-63/369	Delay in the issue of financial sanctions – Rush of expenditure in the month of March.	Obsolete.	Not Printed
220.	21.06.1963	No. 4046-6FR-I-63/6548	Cash deposits to cover outstanding dues.		149
221.	26.09.1962	No. 5886-3FR-I-62/10110	Delay in issue of financial sanctions – Rush of expenditure in the month of March.	Obsolete.	Not Printed
222.	12.10.1961	No. 9491(A)-3FR-I-61/10997	Continuance of payments objected to by audit.		233
223.	13.05.1961	No. 3138-3FR-I-61/7018-A	Grants-in-Aid - Release thereof.		293

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224.	07.12.1960	No. 10509-FR-II-60/ 10780	Transfer of a permanent Government employees substantively to a lower post on account of inefficiency, misbehaviour etc.		271
225.	19.05.1959	No. 4046-FR-I-59/4824	Drawal of Bills relating to stocks from the treasury.		234
226.	03.07.1958	No. 5426-FR-I-58/ 10569	Grants-in-aid.		296
227.	05.06.1958	No. 4810-FR-I-58/8985	Avoidance of double payments.	Obsolete.	Not Printed
228.	27.11.1956	No. 12139-FR-56/7162	Encashment of contingent and T.A. Bills of Temporary Departments during the month of March.	Obsolete.	Not Printed

Note : Instructions Not Printed in Compendium are available on website of Finance Department www.finharyana.gov.in.
