



GOVERNMENT OF HARYANA  
FINANCE DEPARTMENT

# **FINANCIAL REGULATIONS**

*COMPENDIUM OF INSTRUCTIONS*

**Volume - XIV**

**(UPTO 30-06-2011)**



**Harmohinder Singh Chattha**



D.O. No.....

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

Dated : 30<sup>th</sup> 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 1<sup>st</sup> 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-XIV in series and contains instructions relating Financial Rules and Treasury Rules, i.e. Allotment of Unique Code Nos. to Govt. employees, Pay Bills, Disbursement of Salary through Bank, Pre-audit of arrears, Rounding off transactions in Govt. Accounts, Personal Ledger Account, Permanent Advance, Condemnation & Disposal of Store items & Vehicles, Rate of Interest on Loans from Govt./NABARD to Local Bodies 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](http://www.finharyana.gov.in). and [www.haryana.gov.in](http://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. '2<sup>nd</sup> 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,  
14<sup>th</sup> 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:-

<b>1</b>	<b>Fixation of Pay</b>	<b>Volume-I</b>
<b>2</b>	<b>Haryana Civil Services Revised Pay Rules, 1998, 1987, 1980, 1969</b>	<b>Volume-II</b>
<b>3</b>	<b>Pension of Post-2006 Pensioners and Defined Contributory Pension Scheme.</b>	<b>Volume-III</b>
<b>4</b>	<b>Pension of Pre-2006 Pensioners and Dearness Relief</b>	<b>Volume-IV</b>
<b>5</b>	<b>Allowances to Govt. employees</b>	<b>Volume-V</b>
<b>6</b>	<b>Dearness Allowance to Govt. employees</b>	<b>Volume-VI</b>
<b>7</b>	<b>Misc. of CSR</b>	<b>Volume-VII</b>
<b>8</b>	<b>Haryana GPF Rules, 2006 and instructions</b>	<b>Volume-VIII</b>
<b>9</b>	<b>Amendments in CSR/PFR etc.</b>	<b>Volume-IX</b>
<b>10</b>	<b>Loans &amp; Advances to Govt. employees.</b>	<b>Volume-X</b>
<b>11</b>	<b>Economy in Expenditure.</b>	<b>Volume-XI</b>
<b>12</b>	<b>PAC/CAG Matter</b>	<b>Volume-XII</b>
<b>13</b>	<b>Budget Formulation – Receipt &amp; Expenditure</b>	<b>Volume-XIII</b>
<b>14</b>	<b>Financial Regulations</b>	<b>Volume-XIV</b>
<b>15</b>	<b>Instructions of HBPE</b>	<b>Volume-XV</b>
<b>16</b>	<b>For Judicial Officers</b>	<b>Volume-XVI</b>

- 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](http://www.finharyana.gov.in) and [www.haryana.gov.in](http://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-XIV in series and contains instructions relating Financial Rules and Treasury Rules, i.e. Allotment of Unique Code Nos. to Govt. employees, Pay Bills, Disbursement of Salary through Bank, Pre-audit of arrears, Rounding off transactions in Govt. Accounts, Personal Ledger Account, Permanent Advance, Condemnation & Disposal of Store items & Vehicles, Rate of Interest on Loans from Govt./NABARD to Local Bodies 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, PTSO, 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,  
10<sup>th</sup> July, 2011

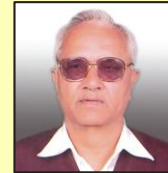
**Kusum Bansal, IRS**  
Joint Secretary to Government Haryana,  
Finance Department.

## EDITORIAL TEAM

**Smt. Kusum Bansal, IRS,**  
Joint Secretary to Government, Haryana,  
Finance Department.



**Shri Ram Saran,**  
Deputy Secretary Finance (Retd.),  
Principal, Divisional Training Centre,  
HIPA, Panchkula.



**Shri Raj Pal Nasa,**  
Private Secretary,  
Haryana Civil Secretariat,  
Chandigarh.



**Shri Ajit Saini,**  
Section Officer,  
Finance Department, Haryana.



**Shri Dinesh Kumar,**  
PCAT,  
Printing & Stationery Department,  
Haryana, Chandigarh.



**Shri Baljit Singh Saini,**  
PTSO,  
Printing & Stationery Department,  
Haryana, Chandigarh.



## INDEX

### LIST OF SUBJECTS OF VOLUME - XIV

#### Compendium of Instructions – Financial Regulations

<b>Sr. No.</b>	<b>Subject</b>	<b>Page No.</b>
1.	Allotment of unique Code Nos. to State Govt. employees.	1-14
2.	Pay Bills of State Government Employees.	15-22
3.	Pay Book of Govt. employees.	23-36
4.	Disbursement of Salary through Bank.	37-52
5.	Disbursement of salary/pension on last working day instead of 1 <sup>st</sup> of the Month.	53-56
6.	Pre-audit of arrears.	57-60
7.	Rounding off transactions in Government Accounts.	61-70
8.	Procedure regarding remittance to Treasury and withdrawal of money.	71-88
9.	Restructuring of the Accountant General Offices.	89-98
10.	Supply of copy of sanction/grant/contract for purchase etc. to AG.	99-108
11.	Ex-post facto sanction.	109-112
12.	Recovery of arrears of Revenue Receipt/Govt. dues/loans to Board/Corporations/Employees.	113-138
13.	Recovery of excess payment or responsibility for loss sustained through fraud, negligence etc.	139-150
14.	Personal Ledger Account.	151-156
15.	Permanent Advance.	157-160
16.	Condemnation & Disposal of Store items & Vehicles.	161-170
17.	Rate of Interest on Loans from Govt./NABARD to Local Bodies etc.	171-186
18.	Misc. relating to financial rules.	187-260
19.	Date-wise list of instructions of Subjects relating to this Volume.	261-276

**INDEX**  
**COMPENDIUM OF INSTRUCTIONS (VOLUME-XIV)**  
**Compendium of Instructions – Financial Regulations**

Sr. No.	Date	Number	Subject	Page No.
<b>1. Allotment of Unique Code Nos. to State Govt. employees.</b>				<b>1-14</b>
1.	15.05.1991	No. 1/9/90-WM(I)	Allotment of individual account number to the loanees of House Building Advances.	<b>1</b>
2.	09.11.1998	No. 28/36/98-6B&C	Compilation of accounts on computer by the Accountant General, Haryana, Chandigarh.	<b>3</b>
3.	17.05.2000	No. 28/26/98-6B&C	Reg. allotment of unique code Nos. to State Govt. employees.	<b>4</b>
4.	12.07.2000	No. 28/26/98-6B&C	Regarding allotment of Unique Code Nos. to State Govt. Employees.	<b>9</b>
5.	15.06.2001	No. 28/26/98-6B&C	Reg. allotment of unique Code Nos. to State Govt. Employees.	<b>10</b>
6.	14.09.2001	No. 28/26/99-6B&C	Reg. allotment of Unique Code Nos. to State Govt. Employees.	<b>12</b>
<b>2. Pay Bills of State Government Employees.</b>				<b>15-22</b>
1.	26.04.2002	No. 28/35/2000-6B&C	Computerised print outs of pay bills of State Govt. Employees.	<b>15</b>
2.	18.06.2001	No. 28/35/2000-6B&C	Computerised Enumeration of State Govt. employees.	<b>17</b>
3.	04.09.2000	No. 28/36/98-6B&C	Preparation of Pay bills and supply of other information relating to Voucher Level Computerisation by A.G Haryana.	<b>19</b>
4.	25.08.2000	No. 28/35/2K-6B&C	Computerised Enumeration of State Govt. Employees.	<b>20</b>
5.	18.08.2000	No. 28/35/2000-6B&C	Computerised Enumeration of State Govt. Employees.	<b>21</b>
<b>3. Pay Book of Govt. employees.</b>				<b>23-36</b>
1.	24.10.1986	No. 4/4(38)/86-2FR-I	Introduction of pay book for the Govt Employees.	<b>23</b>
2.	17.08.1983	No. 4/4(16)/82-2FR(I)	Admission of collateral evidence for missing credit etc.	<b>24</b>
3.	24.12.1981	No. 4/4(17)/81-2FR(I)	Introduction of 'Pay Book' for the Government Employees.	<b>26</b>
4.	14.09.1981	No. 4/4(4)/81-2FR(I)	Introduction of 'Pay Book' for the Government employees.	<b>27</b>
5.	20.07.1981	No. 4/4(17)/80-2FR(I)	Introduction of 'Pay Book' for the Government employees.	<b>28</b>



<b>Sr. No.</b>	<b>Date</b>	<b>Number</b>	<b>Subject</b>	<b>Page No.</b>
6.	<b>23.05.1980</b>	No. 4/4(1)/80-2FR(I)	Introduction of pay Book for the Government Employees.	<b>29</b>
7.	<b>19.09.1978</b>	No. 4/4(2)/78-2FR(I)	Introduction of pay Book for the Government Employees.	<b>31</b>
<b>4. Disbursement of Salary though Bank.</b>				<b>37-52</b>
1.	<b>10.12.2010</b>	No. 2/1(1)89-4FR	Disbursement of salaries to the employees switching over from cash disbursal to the bank account system.	<b>37</b>
2.	<b>21.09.2004</b>	No. 2/1(1)89-4FR	-Do-	<b>38</b>
3.	<b>25.06.2004</b>	No. 2/1(1)89-4FR	-Do-	<b>39</b>
4.	<b>17.04.2003</b>	No. 2/1(1)89-4FR	-Do-	<b>45</b>
5.	<b>05.09.2000</b>	No. 2/1(1)89-4FR	-Do-	<b>48</b>
6.	<b>12.07.1976</b>	No. 580-2FR-I-76/24770	Drawal and Disbursement of pay and allowance etc. of Gazetted Government employees by Head of Offices.	<b>49</b>
<b>5. Disbursement of salary/pension on last working day instead of 1<sup>st</sup> of the Month.</b>				<b>53-56</b>
1.	<b>21.04.2011</b>	No. 2/2/2010-4FR	Disbursement of pay and allowances/pension to the Haryana Govt. employees/Pensioners for the Calendar year 2011.	<b>53</b>
2.	<b>21.04.2010</b>	No. 2/2/2010-4FR	Disbursement of pay and allowances/pension to the Haryana Govt. employees/Pensioners for the Calendar year 2010.	<b>55</b>
3.	<b>25.02.2010</b>	No. 2/1/2/90-4FR	Disbursement of pay and allowances/Pension to the Haryana Govt. employees/Pensioners for the Financial Year 2009-2010.	<b>56</b>
<b>6. Pre-audit of arrears.</b>				<b>57-60</b>
1.	<b>25.05.1989</b>	No. 2/1/(4)-80-2FR-II	Pre-audit of arrear claims – discontinuance thereof.	<b>57</b>
2.	<b>23.02.1968</b>	No. 1351-TA(3T)-68/1932-92	Delay in taking payment from Treasuries/Sub-Treasuries of refund vouchers of lapsed deposit.	<b>60</b>
<b>7. Rounding off transactions in Government Accounts.</b>				<b>61-70</b>
1.	<b>01.12.2005</b>	No. 2/6/2005-4FR	Rounding off transaction in Government Accounts.	<b>61</b>
2.	<b>16.06.1997</b>	No. 2/2/94-3FR-II	Amendment in Punjab Treasury Rules, Volume I in Rule 4.10.	<b>65</b>

Sr. No.	Date	Number	Subject	Page No.
3.	<b>22.12.1995</b>	No. 2/2/94-3FR-II/4175	Rounding off of transactions in Government Accounts.	<b>67</b>
<b>8. Procedure regarding remittance to Treasury and withdrawal of money.</b>				<b>71-88</b>
1.	<b>18.01.2010</b>	No. 14/6/2010-5FA	Implementation of Electronic Clearing System and Cheque System in the Treasuries.	<b>71</b>
2.	<b>20.01.2006</b>	No. 28/52/2005-1B&C	Levy Banking Cash Transactions Tax (BCTT) on cash withdrawal by the Government Departments.	<b>75</b>
3.	<b>10.01.1994</b>	No. 3026-3FR-II	Withdrawal of money from banks.	<b>77</b>
4.	<b>28.04.1988</b>	No. 14/43/88-2FA	Change in Procedure for paying money in Govt. Accounts	<b>78</b>
5.	<b>05.07.1968</b>	No. 3230-1FR-68/15669	Procedure regarding the remittance to treasury and withdrawal therefrom.	<b>79</b>
6.	<b>19.03.1966</b>	No. 2195-FD-III-68/4664,	Regarding Attestation of enclosures to Sanction letter.	<b>80</b>
7.	<b>22.10.1965</b>	No. 9570-FR-55/10059	Endorsement of Administrative approval to A.G by the competent authority.	<b>81</b>
8.	<b>15.06.1960</b>	No. 1628-FR-I-60/5336	Procedure regarding the remittance to Treasury and withdrawal therefrom..	<b>83</b>
9.	<b>23.08.1956</b>	No. 2731-FR-56/753	Remittance to and withdrawal from treasury.	<b>84</b>
<b>9. Restructuring of the Accountant General Offices.</b>				<b>89-98</b>
1.	<b>12.11.1984</b>	No. 28/8/84-2B&C	Restructuring of the existing A.G. Offices in various States into Accountant General (A & E) and Accountant General (Audit) Offices.	<b>89</b>
2.	<b>01/15.06.84</b>	No. 28/8/84-2B&C	-Do-	<b>91</b>
3.	<b>15.03.1984</b>	No. 28/8/84-2B&C	-Do-	<b>94</b>
<b>10. Supply of copy of sanction/grant/contract for purchase etc. to AG.</b>				<b>99-108</b>
1.	<b>05.11.2009</b>	No. 1/87/2009-4FD-III	Supply of copy of the contracts and Agreements for the purchase of Rs. 5.00 lakh and above.	<b>99</b>
2.	<b>29.11.2005</b>	No. 37/2/2005-6B&C	Supply of Copy of the contracts and Agreements for the purchase of 5 lakh and above.	<b>100</b>
3.	<b>25.02.1991</b>	No. 28/26/87-2B&C	Supply of copies of Financial Sanctions.	<b>102</b>
4.	<b>21.12.1990</b>	No. 28/26/87-2B&C	Supply of copies of Financial Sanctions.	<b>103</b>
5.	<b>17.05.1990</b>	No. 28/26/87-2B&C	Supply of copies of Financial Sanctions.	<b>104</b>
6.	<b>10.09.1987</b>	No. 28/26/87-2B&C	Supply of copies of Financial Sanctions.	<b>105</b>

<b>Sr. No.</b>	<b>Date</b>	<b>Number</b>	<b>Subject</b>	<b>Page No.</b>
7.	<b>08.09.1987</b>	No. 28/26/87-2B&C	Supply of copies of Financial Sanctions/ information in respect of Drawing & Disbursing Officers.	<b>106</b>
8.	<b>13.02.1985</b>	No. 28/8/84-2B&C	Furnishing of copies of sanctions to Accountant General (Audit) Haryana.	<b>108</b>
<b>11. Ex-post facto sanction.</b>				<b>109-112</b>
1.	<b>18.07.1963</b>	No. 4721-B&C-63	Ex-post-facto saction.	<b>109</b>
2.	<b>05.04.1958</b>	No. 1024-B&C-58	Ex-post-facto saction.	<b>110</b>
3.	<b>02.12.1949</b>	No. 4542-B-49/3299	Ex-post-facto saction.	<b>111</b>
<b>12. Recovery of arrears of Revenue Receipt/Govt. dues/loans to Board/ Corporations/Employees.</b>				<b>113-138</b>
1.	<b>09.03.2011</b>	No. 28/43/2010-1B&C	Charging of interest on advances given to Corporations etc.	<b>113</b>
2.	<b>23.03.2009</b>	No. 28/25/2009-5B&C	Recoveries on account of the liability of `risk and cost` flowing out of the contractual commitments – construction and allied contracts.	<b>115</b>
3.	<b>09.08.1996</b>	No. 32/3/96-WM(7)	Recovery of Loans & Advances and interest/penal interest thereon.	<b>117</b>
4.	<b>21.05.1993</b>	No. 1/12/91-WM(7)	Recovery of Government Dues – Arrears of Revenue Receipts and Loans.	<b>120</b>
5.	<b>30.10.1992</b>	No. 1/12/91-WM(7)	Recovery of Government Dues – Arrears of Revenue Receipts and Loans.	<b>122</b>
6.	<b>28.11.1989</b>	No. 8009-WM(7)-89	Write off the irrecoverable amount of HBA/MA etc.	<b>128</b>
7.	<b>21.03.1979</b>	No. 1/6/78-SAFD	Guidelines for watching recoveries of Government loans with interest and dividends etc. from State Undertakings.	<b>129</b>
8.	<b>01.12.1961</b>	No. Loan-62(10)61/15625	Loans advanced/utilised by the State Government.	<b>136</b>
9.	<b>06.10.1960</b>	No. 8741-(7)FR-II-60/8550	Recoveries from subsistence allowance.	<b>138</b>
<b>13. Recovery of excess payment or responsibility for loss sustained through fraud, negligence etc.</b>				<b>139-150</b>
1.	<b>20.06.2011</b>	No. 18/5/2011-3B&C	Instructions regarding suspected embezzlement and wasteful expenditure etc.	<b>139</b>
2.	<b>25.05.2010</b>	No. 1/23/2010-2PR(FD)	Regarding recovery of excess payment/amount made to Government employee.	<b>141</b>
3.	<b>29.04.2009</b>	No. 15/32/2009-3B&C	Instructions regarding: Losses/Suspected embezzlement losses and wasteful expenditure on account of undue favour to contractors etc.	<b>145</b>

<b>Sr. No.</b>	<b>Date</b>	<b>Number</b>	<b>Subject</b>	<b>Page No.</b>
4.	<b>08.12.1978</b>	No. 2/2(5)-78-2FR-II	Defalcation and losses responsibility for losses sustained through fraud or negligence.	<b>147</b>
5.	<b>22.03.1978</b>	No. 2/2(5)-78-2FR-II	Defalcation and losses responsibility for losses sustained through fraud or negligence.	<b>148</b>
6.	<b>25.01.1961</b>	No. 13055-3FR-I-60/687	Submission of Reports of losses of Public money, etc.	<b>149</b>
7.	<b>10.02.1958</b>	No. 789-FR-I-58/3258	Maintenance of Store Accounts and writing of losses of Government money and stores.	<b>150</b>
<b>14. Personal Ledger Account.</b>				<b>151-156</b>
1.	<b>21.09.1964</b>	No. 8675-3FR-I-64/9076	Opening of Personal Ledger Accounts	<b>151</b>
2.	<b>04.10.1963</b>	No. 9085-3FR-I-63/10415	Opening of Personal Ledger Accounts.	<b>152</b>
3.	<b>16.10.1961</b>	No. 9019-3FR-I-61/11042	Opening of Personal Ledger Accounts.	<b>153</b>
4.	<b>26.08.1960</b>	No. 1609-FD-I-60/7314	Security deposits/caution money.	<b>154</b>
5.	<b>23.10.1959</b>	No. 6799-(3)FR-(I)59/13940	Personal Ledger Account.	<b>155</b>
<b>15. Permanent Advance.</b>				<b>157-160</b>
1.	<b>12.07.1965</b>	No. 5553-FR-II-65/12158	Permanent Advances.	<b>157</b>
2.	<b>14.01.1960</b>	No. 10634-3FR-I-59/424	Sanction of Permanent advances for subordinate office under rule 2.8(2) of PFR Volume-I.	<b>159</b>
<b>16. Condemnation &amp; Disposal of Store items &amp; Vehicles.</b>				<b>161-170</b>
1.	<b>21.02.2002</b>	No. 11/6/91-4FD-III/2002(317)	Amendment in Condemnation and Disposal Rules and procedure for store items and vehicles upto 31.12.2004 – Special Campaign for disposal	<b>161</b>
2.	<b>10.07.2001</b>	No. 11/6/91-4FD-III/2001	Amendment in Condemnation and Disposal Rules and procedure for store items and vehicles – Special Campaign for disposal.	<b>163</b>
3.	<b>13.02.1991</b>	No. 11/6/91-4FD-III/226	Amendment in Condemnation and Disposal Rules and procedures for store items and vehicles upto 31.12.91-Special Campaign for disposal.	<b>166</b>
4.	<b>15.04.1987</b>	No. 5/2/85-1B&C	Economy on expenditure – Disposal of condemned vehicles.	<b>169</b>
<b>17. Rate of Interest on Loans from Govt./NABARD to Local Bodies etc.</b>				<b>171-186</b>
1.	<b>21.02.2007</b>	No. 34/1(1)/91-WM(3)	Rates of interest to be charged on Loans from NABARD Investment in Transport, HVPN and Food & Supplies Deptt.etc. for the year 2006-2007.	<b>171</b>
2.	<b>20.10.2004</b>	No. 34/1(1)/91-WM(3)	Rates of interest to be charged on loans from NABARD, Transport, HVPN and Food & Supplies Deptt. etc. for the year 2004-2005.	<b>173</b>

<b>Sr. No.</b>	<b>Date</b>	<b>Number</b>	<b>Subject</b>	<b>Page No.</b>
3.	<b>05.06.2003</b>	No. 34/1(1)91-WM(3)	Rates of Interest to be charged on loans from NABARD, Investment in Transport, HVPNL and Food & Supplies Department etc. for the year 2003-2004.	<b>174</b>
4.	<b>31.05.2002</b>	No. 34/1(1)91-WM(3)	Rates of interest to be charged on loans from NABARD for Coop. Societies, Investment in Transport, State Electricity Board and Food & Supplies Department etc. for the year 2002-2003.	<b>175</b>
5.	<b>01.08.2001</b>	No. 34/1(1)91-WM(3)	Rates of interest to be charged on loans from NABARD for Co-op. Societies, Investment in Transport, HVPNL, and Food & Supplies Department etc. for the year 2001-2002.	<b>176</b>
6.	<b>10.04.2001</b>	No. 34/1(1)91-WM(3)	Rates of Interest to be charged on loans from NABARD for Co-op. Societies, Investment in Transport State Electricity Board and Food & Supplies Department etc. for the year 2000-2001.	<b>177</b>
7.	<b>10.08.1998</b>	No. 34/1(i)/91-WM(3)	Rates of Interest to be charged on Taccavi Loans, other than Taccavi loans, Local Bodies/Co-op. Societies, investment in Transport, State Electricity Board, Food & Supplies Department etc. for the year 1998-99.	<b>178</b>
8.	<b>17.07.1997</b>	No. 34/1(i)/91-WM(3)	-Do- for the year 1997-98.	<b>179</b>
9.	<b>26.03.1997</b>	No. 34/1(i)/91-WM(3)	-Do- for the year 1996-97.	<b>180</b>
10.	<b>30.05.1995</b>	No. 34/1(i)/91-WM(3)	-Do- for the years 1994-95 and 1995-96.	<b>181</b>
11.	<b>16.01.1990</b>	No. 34/1(i)/89-WM(3)	-Do- for the year 1989-90.	<b>182</b>
12.	<b>17.03.1988</b>	No. 34/6/83-WM(3)	-Do- for the year 1987-88.	<b>183</b>
13.	<b>27.11.1987</b>	No. 34/2/82-WM(3)	Fixation of rate of interest of loans advanced under the Punjab State Aid to Industries Act, 1935 during the year 1987-88.	<b>184</b>
14.	<b>25.06.1986</b>	No. 34/6/83-WM(3)	Rates of interest to be charged on Taccavi Loans, other than Taccavi loans, investment in Transport and Food & Supplies Department and loans to HSEB during the year 1986-87.	<b>185</b>
<b>18. Misc. relating to financial rules.</b>				<b>187-260</b>
1.	<b>01.06.2011</b>	No. 28/22/2011-3B&C	Regarding information of funds operated outside Government Accounts.	<b>187</b>
2.	<b>03/23.05.11</b>	No. 2/5/2010-1Pension	Mahatma Gandhi Swavlamban Pension Scheme – 2011.	<b>189</b>
3.	<b>18.11.2010</b>	No. 12/1/2008/HBPE/FD/SA/PPP	Policy for Public Private Partnership (PPP) in Haryana.	<b>194</b>

Sr. No.	Date	Number	Subject	Page No.
4.	06.10.2010	No. 28/27/2010-6B&C	Information regarding Societies constituted under the aegis of various departments and their source of financing.	204
5.	28.09.2010	No. 2/4/2010-4FR	Symbol for Indian Rupee.	206
6.	23.07.2010	No. 2/5/2009-4FR	Regarding constitution of Committee regarding amendment in Rule 19.6 Punjab Financial Rules, Volume I (Sr. No. 54 to 59).	208
7.	06.07.2010	No. 5/7/2009-1B&C	Transfer/utilisation (otherwise than initially envisaged) of posts within the organisation – instructions regarding.	209
8.	02.07.2010	No. 28/27/2010-6B&C	Information regarding Societies constituted under the aegis of various departments and their source of financing.	211
9.	17.06.2009	No. 5/5/2009-1B&C	Regulating the claim of satisfying the debt originating out of the verdicts of court of law in matters where the workmen are engaged on daily wages, etc, without authority and subsequently terminated in a manner found lawfully unsustainable and thus creating huge financial liability – procedure to be followed in future whenever the sanction of F.D. is sought in such like case.	213
10.	21.04.2009	क. 1 / 16 / 2002-4वि0ले0	हरियाणा राज्य लाटरी विभाग के शेष सरपलस स्टाफ को अन्य विभागों में समायोजित करने बारे।	216
11.	03.12.2007	No. 34/21/2007-2B&C	Regarding submission of Agenda Items to Finance Department of various meetings well in time.	218
12.	28.06.2006	No. 2/13/06-2PR(FD)	Grant sanction as a personal measure or under relaxation clause.	219
13.	21.10.2005	No. 5/8/2005-1B&C	Guidelines for quick disposal of case.	221
14.	30.06.2005	क. 14 / 27 / 2005-4वि.ले.	हरियाणा राज्य लाटरीज़ बन्द करने तथा लाटरीज़ विभाग में तैनात अमले को अन्य विभागों में समायोजन करने बारे।	222
15.	29.04.2005	No. 14/27/2005-4FA	Notification regarding prohibition on the sale of tickets of a lottery organized by any State w.e.f. 01.05.2005.	224
16.	12.07.2004	No. 45/101/2004-WM(6)	Grant of Loans for various purposes (House building/Conveyance/Computer/ Marriages of children/Sister) by Haryana Government to its employees.	225
17.	30.05.2003	No. 5/6/2003-1B&C	Regarding various purchases in the State Government Department.	226
18.	04.01.2001	No. 189-FD(FC Cell)-2000	Constitution of State Level Empowered Committee.	227
19.	15.11.2000	No. 2/6/2000-3FR-II	Physical Verification of cash during the course of regular audit inspection by A.G. Parties.	230

<b>Sr. No.</b>	<b>Date</b>	<b>Number</b>	<b>Subject</b>	<b>Page No.</b>
20.	<b>28.03.2000</b>	No. 12(3)5FG-II-2000	Issue of 13.50 percent Government of Haryana (National Small Savings Fund) (Non transferable) Special Securities, 1999.	<b>231</b>
21.	<b>25.05.1999</b>	No. 28/37/97-5B&C	Proper procedure of routing the cases to Finance Deptt.	<b>234</b>
22.	<b>29.10.1997</b>	No. IF&CC/RO(I)/Funds/97/1175	Guidelines on investment of Deposits/Surplus Funds by State Government Departments/ Public Enterprises.	<b>235</b>
23.	<b>06.10.1997</b>	No. 28/37/97-5B&C	Proper procedure of routine the cases to F.D.	<b>238</b>
24.	<b>20.03.1995</b>	No. 52/1/94-4FICW	Disposal of Arbitration cases – Guidelines regarding thereto.	<b>239</b>
25.	<b>04.11.1991</b>	No. 39/3/91-WM(I)	Booking of Recovery of interest and Principal in Recovery schedule in respect of Loans and advances to Government Servants.	<b>241</b>
26.	<b>01.08.1989</b>	No. 38/65-WM(6)-89	Regarding grant of Advances to Government employees.	<b>242</b>
27.	<b>12.04.1989</b>	No. 17-1-86-WM(4)	Issue of certificates for tax deducted at source under various provisions of Income Tax Act Unified Form No. 16 effective from 1-4-89 regarding.	<b>243</b>
28.	<b>02.11.1987</b>	No. 2/1(3)84-2FR-II	Store and stock of Material – Submission of quarterly reports regarding.	<b>245</b>
29.	<b>28.11.1984</b>	No. 5/27/81-1B&C	Purchase through DGS&D by the Govt. Departments.	<b>246</b>
30.	<b>26.10.1981</b>	No. 6/9/81-1IF&CC	Advances to RRBs under Section 17(3B) of the RBI Act - Rate of Interest.	<b>248</b>
31.	<b>31.10.1969</b>	No. 3349-FICW-69/30726	Accounting of earnest money deposits remitted by tenderers at treasuries in another State.	<b>250</b>
32.	<b>02.08.1966</b>	No. 11415-1FR-I-65/14250	Incurring of expenditure on obsequies or transport of deceased Government employees.	<b>251</b>
33.	<b>02.07.1966</b>	No. 2043-3FR-I-66/11921	Destruction of Paid Cheques.	<b>252</b>
34.	<b>27/28.01.66</b>	No. 11050-6FR-I-65/719	Preservation of Bill Register.	<b>253</b>
35.	<b>10/17.12.65</b>	No. 9587-FD-III-65	Purchase of Stores.	<b>254</b>
36.	<b>17.08.1965</b>	No. 6041-IFIC(238)-65/14246	Arbitration award case – Preparation of explanatory memo.	<b>255</b>
37.	<b>06.05.1959</b>	No. 2811-FR-I-59/4446	Fixation of minimum limit for calling tenders for supply of articles for public service.	<b>257</b>
38.	<b>01.03.1956</b>	No. 2132-FR-56/1664	Fraudulent withdrawals of.	<b>258</b>
39.	<b>04.06.1955</b>	No. 5648-FR-55/4397	Pleading of adequate securities by cashier.	<b>259</b>
<b>19. Datewise list of instructions of Subjects relating to this Volume.</b>				<b>261-276</b>

**No. 1/9/90-WM(1)**

From

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

To

All Heads of Departments,  
Commissioners of Divisions,  
All Deputy Commissioners and  
Sub Divisional Officers (Civil) in State,  
Registrar, Punjab and Haryana High Court, Chandigarh &  
All District & Session Judges in Haryana.  
Secretary, Haryana Vidhan Sabha, Chandigarh.

**Dated, Chandigarh, the 15th May, 1991**

**Subject : Allotment of individual account number to the loanees of House Building Advances.**

Sir,

I am directed to refer to the above subject and to say that with the liberalization of policy of granting of House Building Advance to the employees of the State Government. The number of loanees have increased manifold. Consequently the Accountant General, Haryana has been facing difficulties in identification of the loanees for maintenance of their accounts, issue of N.D.C. etc. especially in the cases where the loanees happen to bear the same name. As such, the State Government in consultation with the A.G. Haryana, has decided to introduce the system of allotment of identification number to the loanees of House Building Advance.

2. For the implementation of this system, you are requested to issue instructions to all the Drawing & Disbursing Officers of your Department to send a requisition to the Accountant General (A&E) Haryana, Chandigarh for supplying identification number in individual cases by giving the following particulars :-

- (a) Full name of loanee.
- (b) Major head of account to which the salary of the loanee is debited at the time of drawal of the loan.
- (c) Treasury voucher number with amount drawn and name of treasury.
- (d) Copy of the sanction order; and
- (e) Full postal address of the Drawing & Disbursing Officer.

On receipt of the above information, the A.G. Haryana will intimate the identification number, which will continue till the full recovery/settlement of the advance and will not change due to transfer, deputation or foreign service of the employee. The identification number should be quoted in all future recovery schedules/correspondence by the D.D.O s while preparing the recovery schedule/making correspondence along with full name of loanee. In case of transfer of the loanee. The same number be indicated in the L.P.C.

3. Further, the Drawing & Disbursing Officer may obtain identification numbers in respect of old loanees of House Building Advance, whose recoveries continue after the



introduction of the proposed system, in due course from the A.G.'s office giving full details of the installments sanctioned/drawn against one loan. The recovery, however, of advance already sanctioned or interest thereon should not be stopped on the ground that identification number is awaited from the office of A.G. Haryana.

4. In cases, where the loanees have already been granted two/three or more installments like the cases of plot/house allotted by the Govt. agencies, in which amount equal to one yearly installment is sanctioned, the Drawing and Disbursing Officer shall be required to get the identification number allotted from A.G.'s office immediately and quote the same in the application form for provision of funds for another installment by the Finance Department.

5. For any further clarification on the subject, the matter may please be referred to the A.G. (A&E) Haryana direct.

6. It is once again reiterated that the above decision may please be brought to the notice of all D.D.Os of your department for compliance.

Please acknowledge receipt.

Yours faithfully,

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

A copy is forwarded to :

All Financial Commissioners to Govt. Haryana.

All Administrative Secretaries to Govt. Haryana, for information and similar necessary action.

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

To

All Financial Commissioners to Govt., Haryana.

All Administrative Secretaries to Govt., Haryana.

U.O. No. 1/9/90-WM(1)

Dated, Chandigarh, the 15<sup>th</sup> May, 1991

A copy is forwarded to the :

Accountant General (A&E) Haryana, Chandigarh with reference to his letter No. TM (T)/90-91/17-1/HRB/463, dated 17.12.90.

Accountant General (Audit), Haryana, Chandigarh for information and necessary action.

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

\*\*\*\*\*

**No. 28/36/98-6B&C**

From

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

To

All Heads of the Departments in Haryana State.

**Dated, Chandigarh, the 9th November, 1998****Subject : Compilation of accounts on computer by the Accountant General, Haryana, Chandigarh.**

Sir,

I am directed to invite your attention to Finance Department Letter No. 28/36/98-6B&C, dated 9<sup>th</sup> September, 1998 & 16<sup>th</sup> October, 1998 on the subject noted above and to say that the Accountant General (A&E) Haryana has observed that furnishing of copy of challan alongwith cash account by the treasuries to his office is possible only if the revenue or other receipts of Government is deposited in bank or treasuries through challans prepared in quadruplicate.

With a view to account for the receipt & expenditure under correct head of account and periodical assessment thereof, there is an imperative need to classify the Government transactions completely and correctly. As such, all DDOs under your control may be directed to comply with the instructions in this regard.

So far as the matter regarding allotment of code to State Government Employees is concerned, steps may be initiated to allot Unique Code numbers to employees primarily to obviate occurrence of advances etc. This could be done by the concerned Administrative Department & should be maintained during the entire service. Code numbers may also be allotted to each contractor/supplier who is engaged in major works/supplies to Govt. and also to departmental officers who are responsible for collecting money on behalf of the Government. This may be done by the concerned Engineer-in-Chief of the Department.

It is, therefore, again, requested that the action may be taken on the above mentioned points raised by the Accountant General, Haryana so that comprehensive & more reliable dates may be rendered to State Govt. for monitoring State finances & taking policy decisions.

Yours faithfully,

*Sd/-*

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

\*\*\*\*\*

**IMMEDIATE****No. 28/26/98-6B&C**

From

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

To

All Heads of Departments in Haryana State,  
Registrar, Punjab & Haryana High Court,  
All DCs & Commissioners of the Divisions.**Dated, Chandigarh, the 17th May, 2000****Subject : Reg. allotment of unique code Nos. to State Govt. employees.**

Sir,

I am directed to address you on the subject noted above and to say that the Accountant General, (A&E) Haryana has taken up the compilation of accounts on computer to render comprehensive and more reliable data to the State Govt. for monitoring State Finances. In this process there is a possibility of occurrence of missing debits/credits in the computerisation of accounts of long terms advances like General Provident Fund, House Building Advance & Motor Vehicle Advance etc. To obviate such occurrence, it has been decided in consultation with AG (A&E) Haryana to allocate unique identification code numbers to all the State Govt. employees in the following manner :-

- (i) The employee code no. shall comprise of eleven characters.
- (ii) The first two characters will be numeric indicating the year of appointment of the employee (last two digits of the calendar year)
- (iii) Next Three Characters will be alphabetical denoting the Department of the employee as determined by the Finance Department (as per list enclosed).
- (iv) Next Six Characters will be numeric and denote the numeric Sr. No. in ascending order.

**An Illustration**

Suppose an employee 'A' of the Higher Education Department entered Govt. Service on 1.1.1981 as the first appointee of the Department His code no. would be as under :-

"81-EDH-000001"

- (v) The unique Code No., once allotted, as explained above, will be permanent and will not be subject to any change during the entire period of service of the Govt. Employee concerned.
- (vi) Entry of these code nos. will also be made in the service Book of the employee concerned.

- (vii) Each department has been allotted a three-character code by the Finance Department as mentioned in the enclosed list. These are to be used by the departments without any change while allotting the proposed code numbers. In case any Department is left out in the list, it may approach the Finance Department for a unique 'alpha code'.
- (viii) The first two and last six numeric code Nos. are to be allotted by the Heads of departments. concerned keeping in view the year of entry into Govt. Service by the employee and his Serial Number in the Department of that year.

All the Heads of Departments are requested kindly to initiate action for allocating eleven characters unique code numbers to each employee of their Department on the lines explained above immediately and to supply a list thereof to the AG (A&E) Haryana and Finance Department (in B&C Branch) as well, at the earliest, preferably within a month.

Yours faithfully,

*Sd/-*  
Joint Secretary, Finance  
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.

*Sd/-*  
Joint Secretary, Finance  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

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

U.O. No. 28/36/98-6B&C

Dated 17.5.2000

No. 28/36/98-6B&C

Dated 17.5.2000

A copy is forwarded Haryana (A&E) w.r.t. his letter No. TMT/VLC/99-2000/763 dated 15.2.2K for information.

*Sd/-*  
Joint Secretary, Finance  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

<b>Sr. No.</b>	<b>Name of Departments</b>	<b>Alpha Codes</b>
1.	Advocate General	ADG
2.	Administrator General & Official Trustee and Treasure Charitable Endowment.	AGT
3.	Agriculture	AGR
4.	Animal Husbandry	ANH
5.	Archaeology & Museums	ARM
6.	Architecture	ARC
7.	Achieves	ARS
8.	Ayurveda	AYU
9.	Census operations	CEN
10.	Civil Aviation	CIA
11.	Consolidation	CON
12.	Cooperative Societies	COS
13.	Cultural Affairs	CUA
14.	Civil Sectt. Estt.	CSE
15.	Chief Electoral Officer	CEO
16.	Chief Electrical Inspector	CEI
17.	Economic & Statistical Adviser	ESA
18.	Education (Higher)	EDH
19.	Education (Secondary)	EDS
20.	Education (primary)	EDP
21.	Elections	ELE
22.	Employment	EMP
23.	Environment	ENV
24.	Electronics	ELS
25.	Employees State Insurance	ESI
26.	Fisheries	FIS
27.	Food & Supplies	FAS
28.	Forests	FRT
28A.	Family Welfare	FAW
29.	FC Office (Revenue)	FCR
31.	Health Services	DHS
32.	Haryana Institute & Pub. Admn. (HIPA)	HIP
33.	Home Guards & Civil Defence	HGC
34.	Horticulture	HOR
35.	Hospitality	HOS
36.	Haryana Public Service Commission	PSC
37.	Haryana Staff Services Selection Commission	SSC
38.	Haryana Vidhan Sabha	HVS
39.	Industries	IND

<b>Sr. No.</b>	<b>Name of Departments</b>	<b>Alpha Codes</b>
40.	Industrial Trg. & Vocational Education	ITV
41.	Institutional Finance & Credit Control	IFC
42.	Irrigation	IRR
43.	Labour	LAB
44.	Land Records	DLR
45.	Law & Legislative	LLG
46.	Local Audit	LAD
47.	Local Bodies	DLB
48.	Lotteries	LOT
49.	Medical Education (Pt. BDS, PGIMS Rohtak)	MER
50.	Dairy Development	DAD
51.	Mines & Geology	MAG
52.	Panchayats	PAN
53.	Panchayati Raj	PAR
54.	Police	POL
55.	Printing & Stationery	PAS
56.	Prisons	PRI
57.	Prohibition, Excise & Taxation	PET
58.	Prosecution	PRO
59.	Public Relations	PUR
60.	PW (B&R)	BAR
61.	PW (Pub. Health)	PUH
62.	Punjab & Haryana High Court.	PHC
63.	Rehabilitation	REH
64.	Rural Development.	RUD
65.	Raj Bhawan	RAB
66.	Science & Technology	SCT
67.	Non-Conventional Source on Energy	NCE
68.	Small Savings	SMS
69.	Social Justice & Empowerment	SJE
70.	Sports & Youth Welfare	SYW
71.	Supplies & Disposals	SAD
72.	Technical Education	TED
73.	Tourism	TOR
74.	Town & Country Plg.	TCP
75.	Transport	TRA
76.	Treasuries & Accounts	TAA
77.	Urban Estates	URE
78.	Vigilance	VIG
79.	Vigilance Bureau	VIB

<b>Sr. No.</b>	<b>Name of Departments</b>	<b>Alpha Codes</b>
80.	Welfare of SC & BCs.	WSB
81.	Wild Life Preservation	WLP
82.	Women & Child Development	WCP
83.	DC Ambala	DCA
84.	DC Karnal	DCK
85.	DC Yamuna Nagar	DCY
86.	DC Kaithal	DCL
87.	DC Kurukshetra	DCT
88.	DC Panipat	DCP
89.	DC Panchkula	DCN
90.	DC Sonipat	DCS
91.	DC Rohtak	DCR
92.	DC Jhajjar	DCJ
93.	DC Bhiwani	DCB
94.	DC Hisar	DCH
95.	DC Sirsa	DCI
96.	DC Fatehabad	DCE
97.	DC Gurgaon	DCG
98.	DC Rewari	DCW
99.	DC Mahendargarh	DCM
100.	DC Jind	DCD
101.	DC Faridabad	DCF
102.	Commr. Rohtak	CRR
103.	Commr. Ambala	CRA
104.	Commr. Hisar	CRH
105.	Commr. Gurgaon.	CRG

\*\*\*\*\*

***These instructions have become obsolete.***

**IMMEDIATE**  
**DATE BOUND**

**No. 28/26/98-6B&C**

From

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

To

All Heads of Departments in Haryana State,  
(except mentioned in the margin),  
Registrar, Punjab and Haryana High Court,  
All Commissioners of Division and D.Cs in the State.

**Dated, Chandigarh, the 12th July, 2000.**

**Subject : Regarding allotment of Unique Code Nos. to State Govt. Employees.**

Sir,

I am directed to invite your attention towards the Finance Department letter No. 28/26/98-6B&C, dated 17-5-2000 on the subject noted above and to say that vide letter under reference, it was requested that the employees code pertaining to your department according to the alpha codes issued by this department be allotted to employees preferably within a month, but no information has been received from your department so far in this regard. It is, therefore, again requested that the proposed codes may be allotted at the earliest and intimated to Accountant General (A&E), Haryana and Finance Department.

Yours faithfully,

*Sd/-*

Supdt. Budget & Committee Br.,  
for Financial Commissioner and Secretary to Govt.,  
Haryana, Finance Department.

**Margin :**

- (i) L.R.
- (ii) Milk Commissioner
- (iii) Vigilance Bureau
- (iv) Commissioner, Ambala Division.
- (v) Commissioner, Rohtak Divn., Rohtak.

\*\*\*\*\*



***These instructions have become obsolete.***

**Most Immediate/Date Bound**

**No. 28/26/98-6B&C**

From

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

To

All Heads of Departments in Haryana State,  
(Except shown in the list)  
Registrar, Punjab and Haryana High Court,  
All Commissioners of Divisions and  
All Deputy Commissioner in the State

**Dated, Chandigarh, the 15th June, 2001**

**Subject : Reg. allotment of unique Code Nos. to State Govt. Employees.**

Sir,

I am directed to invite you attention to the Finance Department letter No. 28/26/98-6B&C, dated 17-5-2000 and subsequent reminders of even No. dated 12<sup>th</sup> July, 2K and 7<sup>th</sup> August, 2000 on the subject noted above and to say that information regarding Allotment of Unique Code Nos. to the employees of your department as required vide letter under reference is still awaited whereas action in this regard was to be completed within a month.

The Accountant General, Haryana has again brought to the notice of Finance Department that most of departments have not allotted the desired codes to their employees so far. It is, therefore, again requested that the required unique codes as per procedure and alpha codes allotted by this department to you be allotted at the earliest but no later than 30<sup>th</sup> June, 2001 under intimation to Accountant General, (A&E), Haryana and also Finance Department (in B&C Br.).

Yours faithfully,

*Sd/-*

Supdt. Budget and 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 information and necessary action.

They are requested that the departments under their control may be directed to allot the proposed unique codes to all employees within the stipulated date.

*Sd/-*

Supdt. Budget and Committee,  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

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

U.O. No. 28/26/2000-6B&amp;C

Dated 15<sup>th</sup> June, 2001

No. 28/26/2000-6B&amp;C

Dated 15<sup>th</sup> June, 2001

A copy is forwarded to Deputy Accountant General (Accounts), Haryana w.r.t. his letter NomTM/2001-02/VLC/145, dated 25-5-2001 for information.

*Sd/-*  
Supdt. Budget and Committee,  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

Sr. No.	List of Depts. Information received
1.	Dairy Development
2.	Commissioner, Ambala
3.	Vigilance Bureau
4.	L.R.
5.	AGOT
6.	Vidhan Sabha
7.	Sports
8.	Commissioner, Rohtak
9.	Tourism
10.	Prosecution
11.	Civil Aviation
12.	Institutional Finance & Credit Control
13.	Local Audit
14.	Local Bodies
15.	Supplies & Disposals
16.	Animal Husbandry
17.	Commissioner Gurgaon
18.	Environment
19.	Archaeology
20.	Archives
21.	Mines & Geology
22.	H.P.S.C.
23.	Consolidation
24.	ESA
25.	Advocate General, Haryana
26.	Fisheries
27.	Lotteries
28.	Land Record
29.	Non Conventional Energy Source
30.	D.C. Faridabad
31.	Wild Life
32.	Urban Estate
33.	Architecture
34.	D.C. Kurukshetra
35.	Jails.

\*\*\*\*\*

**MOST IIMMEDIATE****No. 28/26/99-6B&C**

From

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

To

All Heads of Departments in Haryana State,  
(Except shown in the list)  
Registrar, Punjab and Haryana High Court, Chandigarh.  
All Commissioners of Divisions and Deputy Commissioners  
(Except in the list).**Dated, Chandigarh, the 14th September, 2001****Subject : Reg. allotment of unique Code Nos. to State Govt. Employees.**

Sir,

I am directed to invite you attention to the Finance Department letter No. 28/26/98-6B&C, dated 17-5-2000 and subsequent reminders of even no. dated 12<sup>th</sup> July, 2000, 7<sup>th</sup> August, 2000, 15<sup>th</sup> June, 2001 and 8<sup>th</sup> August, 2001 on the subject noted above and to say that information regarding Allotment of Unique Code Nos. to the employees pertaining to your department is still awaited.

It is, therefore, again requested that the required unique codes nos. pertaining to your departments employees be allotted at the earliest but not later than 20-9-2001 under intimation to Accountant General, (A&E), Haryana and also Finance Department (in Budget & Committee Branch).

Yours faithfully,

*Sd/-*Supdt. Budget and Committee,  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

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

They are requested that the departments under their control may be directed to allot the proposed unique codes to all employees by 20<sup>th</sup> of Sept., 2001.

*Sd/-*Supdt. Budget and Committee,  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

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

U.O. No. 28/26/2000-6B&amp;C

Dated 14-9-2001

No. 28/26/2000-6B&amp;C

Dated 14-9-2001

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

*Sd/-*  
Supdt. Budget and Committee,  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

### INFORMATION RECEIVED FROM THE DEPARTMENTS REG. UNIQUE CODE NOS.

Sr. No.	Name of Department
1.	Dairy Development
2.	Comm. Ambala Division
3.	Vigilance Bureau
4.	L.R.
5.	AGOT
6.	Vidhan Sabha
7.	Sports
8.	Commissioner, Rohtak Division
9.	Tourism
10.	Prosecution
11.	Civil Aviation
12.	Institutional Finance & Credit Control
13.	Local Audit
14.	Local Bodies
15.	Supplies & Disposals
16.	Animal Husbandry
17.	Commissioner Gurgaon Division
18.	Environment
19.	Archaeology
20.	Archives
21.	Mines & Geology
22.	H.P.S.C.
23.	Consolidation
24.	ESA
25.	Advocate General, Haryana
26.	Fisheries
27.	Lotteries
28.	Land Record
29.	Non Conventional Energy Source
30.	D.C. Faridabad
31.	Wild Life
32.	Urban Estate
33.	Architecture
34.	D.C. Kurukshetra
35.	Jails.

<b>Sr. No.</b>	<b>Name of Department</b>
36.	Session Judge, Sirsa
37.	Science & Technology
38.	D.C. Kaithal
39.	Welfare of SC & BC
40.	Session Judge, Jind
41.	Employment
42.	D.C. Jind
43.	Chief Electrical Inspect.

\*\*\*\*\*

***These instructions have become obsolete.***

**No. 28/35/2000-6B&C**

From

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

To

All Heads of Departments in Haryana,  
The Registrar, Punjab & Haryana High Court,  
All Commissioners of Divisions,  
All Deputy Commissioners in the State,  
All Sub Divisional Officers in Haryana.

**Dated, Chandigarh, the 26th April, 2002.**

**Subject : Computerized print outs of pay bills of State Govt. Employees.**

Sir,

I am directed to address you on the subject noted above and say that vide F.D. Haryana letter No. 28/35/2000-6B&C, dated 18<sup>th</sup> August, 2000, it was emphasized that the A.G. Haryana was going to take up updating computerised enumeration of the State Govt. employees on the basis of vouchers pertaining to pay and allowances for the salary month of October, 2000. As such, all the DDOs were to be directed to ensure presentation of computerized print outs of the pay bills for pay and allowances from the month of August, 2000 onwards to the Treasuries which may also be complete in all respect as per details given therein.

Subsequently, on report from certain departments, the condition of presentation of computerized print out of pay bills was relaxed to the extent that the pay bills of such departments/offices who are not having facility of computers be prepared manually, as hitherto, with complete requisite information.

Now it has come to the notice of the Finance Department that certain field offices are getting pay bills of their employees printed through computer from open market and costs thereof are being collected from the concerned employees. This practice must be stopped immediately. It is, therefore, again emphasized that either Heads of Departments make necessary arrangement of providing computer to their all field offices or supply computerized proforma of pay bills to their sub offices which will be filled in manually by the concerned sub-offices and presented to the concerned Treasury.

It is requested that necessary action may be taken at once, accordingly.

*Sd/-*

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

No. 28/35/2000-6B&C

Dated 26.4.2002.

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

*Sd/-*  
Deputy Secretary Finance (Budget)  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.  
Dated 26.4.2002.

No. 28/35/2000-6B&C

A copy is forwarded to the Director, Treasuries & Accounts Haryana with the request that all the Treasury Officers in the State may be instructed accordingly.

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

No. 28/35/2000-6B&C

Dated 26.4.2002.

A copy is forwarded to the Haryana Karamcharis Mahasangh 22, Santro Enclave, Delhi Road, Hisar- 01662-22622 for information.

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

\*\*\*\*\*

**No. 28/35/2000-6B&C**

From

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

To

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

**Dated, Chandigarh, the 18th June, 2001**

**Subject : Computerised enumeration of State Govt. employees.**

Sir,

I am directed to invite your attention to Finance Department letter No. 28/35/2000-6B&C, dated 18<sup>th</sup> August, 2000 on the subject noted above and to say that vide this letter it was requested that all the DDOs of your department be directed to ensure that the pay bills from the month of August, 2000 onwards are complete in all respects as per details given therein, before presentation to the treasuries. Now Accountant General (A&E), Haryana has again brought to the notice of the Finance Department that the desired details are not furnished in a large number of vouchers from the Treasuries/DDOs. To accord High priority to the time bound programme mentioned in the subject and to ensure complete accuracy thereof, it is re-iterated that :-

A. The bills prepared by the DDOs for presentation at the treasuries may be completed in all respects and classified separately under plan and non-plan containing the following details :-

- (i) Names, designations, group, pay scales, basic pay, gross pay, net pay, income tax, GPF deduction and classification of posts under technical and non technical categories alongwith absentee statement indicating the number of employees for whom pay was not drawn, their designation, group, scale of pay and basic pay, net pay, income tax and GPF deductions.
- (ii) Description of posts as well as sanctioned number of posts. Intention behind recording this information is to have a distinct idea of group-wise number of employees in each department through an abstract to be prepared indicating department-wise numbers of employees in each group as per classification of posts by the State Govt. It may also be ensured that General Provident Fund Account Number of all the employees is indicated in the pay bills. The DDOs are thus required to mention group (A, B, C & D) against each establishment; and
- (iii) Vouchers of pay and allowance pertaining to group-D officials as well as police constable should be accompanied with full details of employees from the record available with the DDOs. It would be appreciable if computerised printout for preparation of bills is used by all the departments.



B. All the accounts may be rendered by the accounts rendering units i.e. Treasuries, PWD and Forest Department to A.G. Office on due dates as any delay will disturb the time schedule for commencement of work.

It is, therefore, requested that all the DDOs of your department be directed accordingly to ensure that the bills for pay and allowances henceforth are completed in all respects as per details given above, before presentation at the treasuries and the accounts rendering units be directed to ensure timely rendition of accounts to the office of AG (A&E), Haryana.

Yours faithfully,

*Sd/-*

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

No. 28/35/2000-6B&C

Dated 18<sup>th</sup> June, 2001

A copy is forwarded to the A.G. (A&E), Haryana, Chandigarh w.r.t. her D.O. letter No. TMC (C)Comp/Enum/2000-01/138-40 dated 22.05.2001 for information.

*Sd/-*

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

Endst. No. 28/35/2000-6B&C

Dated 18<sup>th</sup> June, 2001

A copy is forwarded to the Director, T&A, Haryana with the request that all the Treasury Officers in the State may be instructed to ensure that the pay bills presented at the Treasuries/Sub-Treasuries are passed only when they are complete in all respects containing complete information detailed above.

*Sd/-*

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

\*\*\*\*\*

**No. 28/36/98-6B&C**

From

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

To

All Heads of Department in Haryana state.  
Commissioners of Ambala/Hisar/  
Rohtak and Gurgaon Divisions.  
Registrar, Punjab and Haryana High Court.  
All Deputy Commissioners in Haryana State.

**Dated, Chandigarh, the 4th September, 2000**

**Subject : Preparation of pay bills and supply of other information relating to Voucher Level Computerisation by A.G. Haryana.**

Sir,

I am directed to address you on the above subject and to say that as per Rule 4.31 of Subsidiary Treasury Rules, it is desired that each pay bill should include the description of each section of posts (names of both the substantive and officiating incumbents) alongwith sanctioned number of posts and in case of temporary posts, the number and date of the sanction thereto be indicated in the pay bills. Instructions have also been issued, from time to time, that Plus and Minus Memorandum, DDO-wise budget allocation and copies of challans, alongwith receipt schedules should be supplied to the Accountant General, Haryana by all Heads of Departments/DDOs/Treasury offices.

2. It has been pointed out by the Accountant General (A&E), Haryana that these rules and instructions are not being complied with by the Departments/Treasury Offices, which is causing hindrance in the smooth working of Voucher Level Computerization. It is, therefore, reiterated that above requirements of Rules/Instructions be strictly met with henceforth.

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

Yours faithfully,

*Sd/-*

Joint Secretary Finance, (Budget),  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

No. 28/26/98-6B&C

Dated 4-9-2000

A copy is forwarded to all Treasury officers in Haryana for information & strict compliance.

*Sd/-*

Joint Secretary Finance, (Budget),  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

\*\*\*\*\*

**No. 28/35/2K-6B&C**

From

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

To

All Heads of Departments in Haryana,  
Registrar, Punjab & Haryana High Court.  
All Commissioners of Divisions,  
All Deputy Commissioners in the State.

**Dated, Chandigarh, the 25th August, 2000.**

**Subject : Computerised Enumeration of State Govt. employees.**

Sir,

I am directed to invite your attention to Finance Department letter No. 28/35/2000-6B&C dated 18th August, 2000 on the subject noted above vide which it was requested that all the DDOs of your department be directed to ensure that the computerised printouts of pay bills from the month of August, 2000 onwards are complete in all respects as per detail given in the communication under reference before presentation to the Treasuries. Now it has come to the notice of the Govt. that a number of departments are not having computers as yet.

After careful consideration, it has been decided that for the time being the pay bills of such departments who are not having the facilities of computers be prepared manually as hitherto with complete requisite information. It is also requested that necessary arrangement for the computer facility be made available within the Department preferably within two months.

Yours faithfully,

*Sd/-*

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

No. 28/35/2000-6B&amp;C

Dated 25.8.2000

A copy is forwarded to the Director, Treasuries & Accounts for information & necessary action. He is requested that all the T.Os may be instructed accordingly.

*Sd/-*

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

No. 28/35/2000-6B&amp;C

Dated 25.8.2000.

A copy is forwarded to the Accountant General (B&E) Haryana in continuation of Endst. No. 28/35/2k-6B&C dated 18.8.2K for information.

*Sd/-*

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

\*\*\*\*\*

**(Copy of letter No. 28/35/2000-6B&C, dt. 18th August, 2000)**

**Subject : Computerised Enumeration of State Govt. Employees.**

I am directed to address you on the above subject and to say that under the directions of the CAG of India, the Accountant General, Haryana is going to take-up updating computerised enumeration of the State Govt. Employees on the basis of vouchers pertaining to pay and allowances for the salary month of Oct. 2000. To accord high priority to this time-bound programme and to ensure complete accuracy, it would be essential that :-

A. The pay bills prepared by the DDOs for presentation at the treasuries are complete in all respects and classified separately under plan and non plan containing the following details :-

- (i) Names, designation, pay scales, basic pay, gross pay, classification of posts under technical and non-technical categories alongwith absentee statement indicating the number of employees for whom pay was not drawn, their designation, scale of pay and basic pay;
- (ii) Description of posts as well as sanctioned number of posts. Intention behind recording this information is to have a distinct idea of group-wise number of employees in each Department Since as abstract would have to be prepared indicating department wise number of employees in each group as per classification of posts by the State Govt. it may also be ensured that General Provident Fund Number of all the employees is indicated in the pay bills. The DDOs are thus required to mention group (A, B, C or D) against each establishment; and
- (iii) Vouchers of pay and allowance pertaining to Group-D officials as well as Police Constables should be accompanied with full details of employees from the records available with the DDOs.

All the accounts are rendered by the accounts rendering units i.e. Treasuries, PWD and Forest Department to A.G. office in time as any delay will disturb the time schedule for commencement of the work which would start in end of September, 2000.

It is, therefore, requested that all the DDOs of your department be directed to ensure that the computerised print outs of the pay bills for pay and allowances from the month of August, 2000 onwards are complete in all respects as per details given above before presentation to the treasuries and the accounts rendering units be directed to ensure timely rendition of accounts to the office of A.G. (A&E), Haryana.

\*\*\*\*\*



**No. 4/4 (38)/86-2FR-I**

From

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

To

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

**Dated, Chandigarh, the 24th October, 1986.**

**Subject : Introduction of pay book for the Govt. Employees.**

Sir,

I am directed to invite a reference to Finance Department circular letter No. 4/4/(2)/78-2FR-I, dated 19<sup>th</sup> September, 1978, vide which pay book was introduced for the Haryana Govt. Employees with effect from 1.4.79. It has come to the notice of the Govt. that many departments of the Govt. have not maintained the same. It is again emphasized that the Pay Book introduced by the Govt. may be maintained properly with effect from 1.4.79. Printing and Stationery Department has informed the Govt. that they have 33141 separate copies in their stock. The Departments, therefore, can send their demands according to their requirements to the Printing & Stationery Department.

Yours faithfully,

*Sd/-*

(Pius Pandarwani)

Joint Secretary Finance (R),  
for Commissioner & Secretary to Government,  
Haryana, Finance Department.

No. 4/4 (38)/86-2FR-I,

Dated, Chandigarh, the 24-10-1986

A copy is forwarded to the Controller, Printing & Stationery Department, Haryana for information and necessary action with their letter No. P&SH-86/1411/ Parkashan, Dated 20.8.86.

*Sd/-*

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

Copies are forwarded to the :-

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

*Sd/-*

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

To

- (i) The Financial Commissioners, Haryana;
- (ii) All the Administrative Secretaries to Government, Haryana.

U.O. No. 4/4 (38)/86-2FR-I

Dated, Chandigarh, the 24-10-1986.

\*\*\*\*\*

**No. 4/4 (16)/82-2FR-I**

From

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

To

All Heads of Department,  
Commissioners Ambala/Hisar Divisions,  
All Deputy Commissioner and  
Sub Divisional officers (Civil) in Haryana.  
The Registrar, Punjab and Haryana High Court, Chandigarh.

**Dated, Chandigarh, the 17th August, 1983****Subject : Admission of collateral evidence for missing credits etc.**

Sir,

I am directed to invite a reference to Finance Department letter No. 4/4 (2)/78-2FR-I, dated the 19<sup>th</sup> September, 1978 wherein 'Pay-Book' system was introduced for each Government employee indicating therein all payments/deductions from month to month. The matter has been considered further in consultation with A.G., Haryana and to avoid hardship to Government servants, it has been decided to treat the entries in the said 'Pay Book' as sufficient collateral evidence for the purpose of adjustment of missing credits the Provident Fund Accounts and recoveries in respect of long term advance and interest-bearing advances provided :-

- (a) that the 'Pay-Book' is found to be in order by the Accountant General, Haryana and there is no cutting, erasures, over-writing, interpolations or other irregularities making the entries, prima-facie, doubtful.
- (b) that the entries made therein are contemporaneous and have been made from time to time in the normal course and not ex-post-facto and that all the entries are duly attested by the Drawing and Disbursing officers concerned.
- (c) that the Pay-Book is duly forwarded by the Drawing and Disbursing Officers to the Accountant General, Haryana with or without a request that the entries made therein, may be admitted by the Accountant General, Haryana as collateral evidence. Besides this, it has been decided that :-
  - (i) where the total amount of missing credit(s) of retired Government employee is less than Rs. 100/- the benefit of doubt may be given to the subscriber and the amount authorised for payment.
  - (ii) where the amount of missing credit(s) is more than Rs. 100/- but less than Rs. 500/- the subscribers may be asked to give affidavit in the proforma (copy enclosed) regarding the deductions made. The normal procedure would be to submit the affidavit to Government and settle the account on the basis of the Government orders. The Accountant General Haryana may act on the affidavits to hasten the disposal of the

cases and obtain ex-post facto approval of the Government, but instead of submitting the cases individually to the Government, a list of cases so authorised, may be sent in convenient batches every quarter or at some such interval, enclosing also the affidavits given by the subscribers, for according ex-post-facto approval.

- (iii) the missing credits in cases of residual payment covered under sub paras (i) and (ii) above should relate to the period upto march, 1978 in respect of those subscribers who have either retired or would be retiring in future.

3. These instructions may be brought to the notice of all the employees working under your control.

Yours faithfully,

*Sd/-*  
(S.L. DHANI)  
Joint Secretary Finance (R)  
for Commissioner & Secretary to Government,  
Haryana, Finance Department.

No. 4/4 (16)/82-2FR-I

Dated, Chandigarh, the 17<sup>th</sup> August, 1983

A copy is forwarded to the Accountant General, Haryana, Chandigarh, for information and necessary action with reference to his letter No. T.M. (Tech)/2-11/82-83/274, dated the 17<sup>th</sup> June, 1982

*Sd/-*  
(S.L. DHANI)  
Joint Secretary Finance (R)  
for Commissioner & Secretary to Government,  
Haryana, Finance Department.

Copies are forwarded to the :-

Financial Commissioners Haryana.  
All Administrative Secretaries to Government, Haryana  
for information and guidance.

*Sd/-*  
(Ram Parkash Kapur)  
Under Secretary Finance (R)  
for Commissioner & Secretary to Government,  
Haryana, Finance Department.

\*\*\*\*\*



**Copy of letter No. 4/4 (17)/81-2FR-I, dated the 24th December, 1981****Subject : Introduction of 'pay book' for the Government Employees.**

I am directed to invite a reference to Finance Department circular letter No. 4/4 (2)/78-2FR-I, dated 19th September, 1978 on the subject noted above and to say that it has come to the notice of the Govt. that the Drawing and Disbursing Officers in most of the Department are not maintaining the 'Pay book' properly e.g. the columns under the Head "Abstract of G.P. Fund" and "Loans and Advances" are not filled in generally. This is likely to create difficulties at the time of settlement of final payment of Provident Fund and the grant of gratuity to the employees. In order, however, to avoid complication at the time of retirement, it is emphasized that all the columns in the 'Pay Book' may kindly be filled up properly and kept upto date by the Drawing and Disbursing officers.

These instructions may kindly be brought to the notice of all Drawing and Disbursing officers working under your control for strict compliance.

\*\*\*\*\*

**No. 4/4 (4)/81-2FR-I**

From

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

To

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

**Dated, Chandigarh, the 14th September, 1981****Subject : Introduction of 'Pay Book' for the Government Employees.**

Sir,

I am directed to invite a reference to Finance Department circular letter No. 4/4 (1)/80-2FR-I, dated 23<sup>rd</sup> May, 1980 on the subject noted above vide which it was interalia, stated that the Accountant General, Haryana, would make the final payment of the Provident Fund balance of an employee on the basis of entries of 'Pay Book' if these were found complete and duly counter-signed by the Drawing and Disbursing officer. Likewise, the Accountant General, Haryana, has also agreed to the adjustment of the missing credits in respect of Loans and Advances of an employee provided such entries of credit have been made in the 'Pay Book' duly counter-signed by the Drawing and Disbursing officer and found complete.

2. These instructions may kindly be brought to the notice of all concerned.

Yours faithfully,

Sd/-

(RAJNI RAZDAN)

Deputy Secretary Finance (R),

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

No. 4/4 (4)/81-2FR (1)

Dated, Chandigarh, the 14<sup>th</sup> September, 1981

A copy is forwarded to the Accountant General, Haryana, Chandigarh, for information and necessary action with reference to his letter No. TMI/0-1/80-81/819-20, dated 10<sup>th</sup> February, 1981

Sd/-

(RAJNI RAZDAN)

Deputy Secretary Finance (R),

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

\*\*\*\*\*

**No. 4/4 (17)/80-2FR-I**

From

The Secretary to Government, Haryana,  
Finance Department.

To

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

**Dated, Chandigarh, the 20th July, 1981**

**Subject : Introduction of 'Pay Book' for the Government Employees.**

Sir,

I am directed to invite a reference to the Finance Department letter No. 4/4 (2)/78-2FR-I, dated the 19<sup>th</sup> September, 1978 on the subject noted above vide which 'Pay Books' were introduced for Haryana Government Employees with a view to facilitate their accounts of pay, G.P.F., Loans/Advances etc. The Controller, Printing and Stationery, Haryana fixed the price of the 'Pay book' at Rs. 3.50, but on reconsideration the Finance Department decided to charge Rs. 3/- from the employees. It has now been decided that the difference of 50 paise may be subsidised by the Govt. by charging the expenditure to the contingencies of their respective heads of accounts. This facility will be available to Haryana Government employees only.

2. These instructions may kindly be brought to the notice of all concerned.

Yours faithfully,

*Sd/-*  
(RAJNI RAZDAN)  
Deputy Secretary Finance (R)  
for Secretary to Government, Haryana,  
Finance Department.

No. 4/4 (17)/80-2FR-I

Dated, Chandigarh, the 20<sup>th</sup> July, 1981

A copy is forwarded to the Accountant General Haryana, Chandigarh for information and necessary action in continuation of Finance Department letter No. 4/4 (1)/80-2FR-I, dated the 23<sup>rd</sup> May, 1981.

*Sd/-*  
(RAJNI RAZDAN)  
Deputy Secretary Finance (R)  
for Secretary to Government, Haryana,  
Finance Department.

\*\*\*\*\*

**No. 4/4(1)/80-2FR-I**

From

The 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 23rd May, 1980**

**Subject : Introduction of 'Pay Book' for the Government employees.**

Sir,

I am directed to invite a reference to Finance Department letter No. 4/4 (2)/78-2FR (I), dated 19.9.1978 on the subject noted above and to say that 'Pay Book' was introduced for the Haryana Government employees with effect from 1-4-1979 with a view to ultimate discrepancies in the Provident Fund Accounts and other deductions of loans and advances etc. of the Government employees. It has come to the notice of the Government that most of the Departments have not yet introduced the 'Pay Book' so far. This has resulted in discrepancies in the accounts of the employees. It is, therefore, again emphasized that the 'Pay Book' may be introduced immediately in letter and spirit so that the very purpose for which this was introduced is achieved.

2. So far as the offices stationed at Chandigarh are concerned the 'Pay Book' should be introduced without any further delay and latest by 1/7/80 as these 'Pay Books' are easily available from the Printing and stationery Department, Haryana Chandigarh. A report in this regard be sent to Finance Department.

3. The price of the 'Pay Book' has been fixed at Rs. 3/- and this amount is to be recovered from the employee concerned.

4. The Accountant General, Haryana has agreed for the Final payment of the provident Fund balances of an employee on the basis of 'Pay Book' if it is found complete duty counter-signed by the Drawing and Disbursing Officer.

5. The Accountant General Haryana has since informed the concerned Drawing and Disbursing Officers about the month wise missing credits of provident Fund accounts of the employees. But most of the Drawing and Disbursing Officers have not yet forwarded the requisite information to the employees concerned. You are therefore requested to direct the Drawing and Disbursing Officer working under your control to convey the said information to the employees concerned, so that missing credits are reconciled at an early date.

6. It has also been decided in consultation with the Accountant General Haryana that in case an employee or the concerned Drawing and Disbursing Officers inform the Accountant General Haryana the Treasury voucher No. and date, month and amount of the voucher of old

missing credits of Provident Fund Accounts to the Accountant General Haryana, the missing credit would be adjusted immediately in the Provident fund account of the employee. If the Accountant General Haryana asks the information from the Drawing and Disbursing Officers they should also give preference to this work and send the same to the Accountant General, Haryana at an early date. This decision should be brought to the notice of all employees well as Drawing and Disbursing Officers working under your.

7. The Accountant General Haryana will once again intimate to all the subscribers to Provident fund about the Account Numbers and the concerned Drawing and Disbursing Officers will make it sure that the Provident Fund Account Numbers of all the employees are entered in their service book.

Yours faithfully,

*Sd/-*

(L.M. Goyal)

Joint Secretary Finance (B)

for Secretary to Government, Haryana,  
Finance Department.

\*\*\*\*\*

**No. 4/4 (2)/78-2FR (I)**

From

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

To

All Heads of Departments,  
Commissioners Ambala/Hisar Divisions,  
Deputy Commissioners and  
Sub Divisional Officers (Civil) in Haryana,  
The Registrar, Punjab and Haryana High Court,  
All District & Sessions Judges in Haryana.

**Dated, Chandigarh, the 19th September, 1978.****Subject : Introduction of Pay Book for the Government Employees.**

Sir,

I am directed to invite a reference to Finance Department circular letter No. 4/4 (2)/78-2FR (I), dated 18<sup>th</sup> May, 1978 vide which Pass Book system was introduced with a view to facilitate the accounts of General Provident Fund contribution of the Government employees. The matter has been further considered and it has been decided to introduce further facilities in this behalf in respect of Pay and Allowances and other Loans/Advances drawn by the employees concerned. However, instead of maintaining separate account books in respect of Pay and allowances, General Provident Fund and other Loans/Advances etc., in modification of the letter under reference, it has now been decided to introduce composite form of Pay Book in three parts i.e. Record of Payments and Deductions, Abstract of G.P. Fund and Record of Loans/Advances. A specimen form of the new Pay Book containing necessary instructions to be followed in this behalf is enclosed.

2. These Pay Book will be sold by the Printing and Stationery Department, Haryana as priced publications through the Book Depots as well as Treasuries/Sub-Treasuries and the price will be borne by the employee concerned. The price of the Pay Book will be fixed by the Controller Printing and Stationery, Department, Haryana. The Controller, Printing and Stationery, Haryana is being requested separately to print copies of the Pay Book for the purpose. These orders will come into force with effect from 1.4.1979.

Yours faithfully,

*Sd/-*  
(N.K. GARG)  
Deputy Secretary Finance (S),  
for Commissioner & Secretary to Government,  
Haryana, Finance Department.

No. 4/4/ (2)-78-2FR (I),

Dated, Chandigarh, the 19<sup>th</sup> September, 1978

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

By order,

*Sd/-*  
(N.K. GARG)  
Deputy Secretary Finance (S),  
for Commissioner & Secretary to Government,  
Haryana, Finance Department.

Copies are forwarded to :-

The Financial Commissioner, Haryana;  
All Administrative Secretaries to Govt. Haryana,  
for information and guidance.

*Sd/-*  
(RAM PARKASH KAPUR)  
Superintendent Finance (Regulations),  
for Commissioner & Secretary to Government,  
Haryana, Finance Department.

To

The Financial Commissioner, Haryana;  
All Administrative Secretaries to Govt. Haryana,

U.O. No. 4/4/ (2)-78-2FR (I),

Dated, Chandigarh, the 19<sup>th</sup> September, 1978

Copies are forwarded to the Principal Secretary/Secretaries/Private Secretaries to the Chief Minister/Ministers/Chief Parliamentary Secretary to the Chief Minister/Ministers/Chief Parliamentary Secretary for information of the Chief Minister/Ministers/Chief Parliamentary Secretaries.

*Sd/-*  
(RAM PARKASH KAPUR)  
Superintendent Finance (Regulations),  
for Commissioner & Secretary to Government,  
Haryana, Finance Department.

To

The Principal Secretary/Secretaries/Private Secretaries to the  
Chief Minister/ Ministers/Chief Parliamentary Secretary to the  
Chief Minister/Ministers/Chief Parliamentary Secretary.

U.O. No. 4/4/ (2)-78-2FR (I),

Dated, Chandigarh, the 19<sup>th</sup> September, 1978

**Contd...**  
**Encl.**

**PAY BOOK OF**

Shri/Shrimati/Kumari \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Department \_\_\_\_\_

**PARTICULARS OF EMPLOYEE**

1.	Name	
2.	Father's Name	
3.	Home Address	
4.	Date of Birth	
5.	Date of entry into Service	
6.	Date of Admission into G.P. Fund	
7.	G.P. Fund Account No.	
8.	Name of the Nominee	
9.	Policy No.	
10.	Designation	

Post held	With effect from	Scale



**RECORD OF PAYMENTS****Deductions**

Major Head :

Year :

Month	Particulars of payment	Try. Vr. No. & Date	Pay Spl. Pay	Total allowances	Gross Claim	Income tax	L.I.C./ P.L.I. Premium	Regular Contribution of G.P.F.	Refund of G.P.F. advance/ interest
1	2	3	4	5	6	7	8	9 (a)	9 (b)

G.I.S.	House Rent	H.B. Advance	Vehicle Advance	Others	Net Payable	D.D.O.
10	11	12	13	14	15	16

**ABSTRACT OF G.P. FUND**

Year	O.B.	Total of regular contribution of 12 months	Refund of advance & interest thereon	Interest	Withdrawals		Balance	D.D.O.	Balance as per A.G.'s Statement
					Refund-able	Non-Refund-able			
1	2	3	4	5	6	7	8	9	10

**LOANS/ADVANCES**

		Sanction No. & Date	Try. Vr. No. & Date	Month on which recovery commenced	Month upto which principle recovered	Amount of Interest	Month upto which interest recovered	D.D.O.
1	2	3	4	5	6	7	8	9

---

**INSTRUCTIONS FOR MAINTAINING  
PAY BOOK**

1. Every D.D.O in an office shall maintain the Pay Book.
2. This Pay Book will be a personal record of the employee and shall remain with him. He will get it completed from the D.D.O concerned every month on the date(s) prescribed by the D.D.O
3. Pay Book will be handed over to the concerned employee duly completed at the time of his transfer so that he may present it to his new D.D.O
4. On the page "Particulars of Employee" in item No. 10 the concerned D.D.O shall make entry from time to time whenever there is change.
5. The D.D.O. shall make entry every month correctly in the part "Record of Payments & Deductions" and at the end of every financial year, he shall show the total of every column so that the total may be shown in the parts "Abstract of G.P. Fund" and "Record of Loans/Advance".
6. If no bill is encashed in a particular month, the column for the month should be left blank.
7. "Abstract of G.P. Fund" is only a subscriber's record denoting the transactions in his G.P. Fund Account. In case of any dispute regarding the balance in the account, the balance as per the ledgers in the Accountant General's Office will be accepted.
8. All Loans and advances including G.P. Fund advance should also be shown in the part "Record of Payments and Deductions"
9. Entry into the part "Abstract of G.P. fund" will be made once a year or at the time of transfer of employee from one D.D.O. to another.
10. The D.D.O. should on receipt of the annual statement of Account from the Accountant General for a particular year, fill in column 10 of the part "Abstract of G.P. Fund" and work out the closing balance for the year. If any discrepancy is noticed in the figures furnished in the statement of Account supplied by Accountant General and those into Pay Book, the subscriber should immediately take up the matter through proper channel with the Accountant General who will verify the account and pursue action for tracing out and adjusting the missing credits in the account.
11. Entry into first four columns of the part "Record of Loans/Advances" will be made by the D.D.O. in the month in which the Loan/Advance is drawn and the remaining columns will be filled in at the proper time or at the time of transfer of employee from one D.D.O. to another.
12. Amount if any, remitted by challans should also be indicated in the appropriate columns. The challan number and date of remittance etc., should also be indicated against such a remittance.

\*\*\*\*\*



**No. 2/1(1)89-4FR**

From

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

To

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

**Dated, Chandigarh, the 10th December, 2010.**

**Subject : Disbursement of Salaries to the employees switching over from cash disbursal to the bank account system.**

Sir/Madam,

I am directed to refer to the instructions issued vide letter No. 2/1(1)89-4FR, dated 17<sup>th</sup> April, 2003 on the subject noted above and to say that the matter has been considered further. The State Government has decided that wherever electronic payment system (EPS) has already been made operational in a treasury or sub treasury or wherever EPS is made operational in future, the employees will be free to have their salary account in any branch of scheduled bank which is RTGS/NEFT enabled and restrictions of having salary account with treasury banks will no longer be therefore such employees.

Yours faithfully,

*Sd/-*

(K. S. Dahiya)

Under Secretary Finance,

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

Endst. No. 2/1(1)89-4F

Dated, Chandigarh, the 10<sup>th</sup> December, 2010.

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

*Sd/-*

Under Secretary Finance,

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

Endst. No. 2/1(1)89-4FR

Dated, Chandigarh, the 10<sup>th</sup> December, 2010.

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

*Sd/-*

Under Secretary Finance,

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

\*\*\*\*\*

***These instructions have been modified partly vide  
No. 2/1 (1)89-4FR, Dated 10.12.2010.***

**GOVERNMENT OF HARYANA  
FINANCE DEPARTMENT**

**No. 2/1(1)89-4FR**

To

All the Heads of Departments,  
Commissioners of Divisions,  
All Deputy Commissioners and  
All Sub Divisional Officers (Civil) in Haryana,  
The Registrar, Punjab & Haryana High Court, Chandigarh.

**Dated, Chandigarh, the 21st September, 2004**

**Subject : Disbursement of salaries to the employees — Switching over from cash disbursal to the bank account system.**

Sir/Madam,

I am directed to refer to the Finance Department's instructions bearing same number dated 25<sup>th</sup> June, 2004 on the subject cited above and to say that the matter regarding disbursement of salaries to the blind/orthopedically handicapped employees has been considered in the light of the difficulties which they might face in getting salary through banks. It has, therefore, been decided that all those Haryana Government blind/handicapped employees of all categories who are getting conveyance allowance be given an option either to get the pay in cash from their department or through the banking channels as notified vide letter referred to above. These instructions may please be brought to the notice of all concerned.

Yours faithfully,

Sd/-

(Vijay Singh Yadav)

Deputy Secretary Finance,

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

Endst. No. 2/1 (1)89-4FR

Dated, Chandigarh, the 21<sup>st</sup> September, 2004

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

The Accountant General (A&E and Audit) Haryana, Chandigarh with 10 spare copies.

The Director, Institutional Finance & Credit Control Department, Haryana Chandigarh with 10 spare copies.

The Member Secretary, Haryana Bureau of Public Enterprises, Chandigarh.

The Director, Treasuries & Accounts, Haryana with 200 spare copies.

All the Treasury Officers/Assistant Treasury Officers of Haryana in Haryana, Chandigarh and Delhi.

Sd/-

(Surinder Mohan)

Superintendent FR Branch,

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

\*\*\*\*\*

***These instructions have been modified partly vide  
No. 2/1(1)89-4FR, Dated 21.09.2004 & 10.12.2010.***

**GOVERNMENT OF HARYANA  
FINANCE DEPARTMENT**

**No. 2/1 (1)89-4FR**

To

All the Heads of Departments,  
Commissioners of Divisions,  
All Deputy Commissioners  
Sub Divisional Officers (Civil) in Haryana,  
The Registrar, Punjab & Haryana High Court, Chandigarh.

**Dated, Chandigarh, the 25th June, 2004**

**Subject : Disbursement of salaries to the employees — Switching over from cash disbursement to the bank account system.**

Sir/Madam,

I am directed to refer to the Finance Department's instructions issued vide letter of Even No. dated the 17<sup>th</sup> April, 2003 on the subject noted above. Some departments have sought clarifications about the grant of permission to open salary accounts of their employees in a private bank i.e. ICICI bank. Clarifications too have been sought as to in which particular bank salary accounts be opened. The matter has been considered and decided as under :-

- (i) The salary account of all Haryana Government employees from Group 'A' to Group 'D' in all the districts of Haryana including in Haryana Government offices located in Chandigarh/Delhi be opened/continued only in the treasury bank/treasury bank branch of the area concerned. This should be implemented as early as possible but the salary for the month of November, 2004 be disbursed through treasury bank/treasury bank branch of the area concerned. No salary account be opened/continued in any of the private banks such as ICICI/HDFC bank etc. Similarly no salary account be opened/continued even in nationalized bank other than the treasury bank/treasury bank branch of the area concerned. However, if any department/D.D.O is already having salary account either in any private bank, or in any nationalized bank but not in a treasury bank/treasury bank branch of the area concerned then the same may be closed. A salary account can be opened continued in treasury bank/any other branch of the treasury bank of the area concerned.
- (ii) At present the Haryana Government treasury business is being conducted in 9 nationalized banks. These 9 nationalized banks are most leading banks having numerous bank branches in Haryana and Chandigarh. The departments/ D.D.O's can open the salary accounts of their employees in any one of treasury bank/treasury bank branch of the area concerned which is Convenient to them. However, in exceptional case if any department/D.D.O feel the necessity of opening another account (second account only) in any other treasury bank/treasury bank branch of the area concerned, they can do so. The opening of third/fourth salary accounts is not permitted. However, in rare cases, giving the full justification in writing even the third/fourth salary

account can be opened by one D.D.O. with the prior approval of the Director, Institutional Finance and Credit Control Department at his sole discretion in respect of Haryana Government offices located in Chandigarh/Delhi. Similar permission, in rare case, can be granted by the ADC-cum-Joint Director, Institutional Finance and Credit Control Department concerned of the district within the district at his sole discretion in respect of Haryana Government offices located in Haryana.

(iii) A treasury bank is the Particular bank branch of the one of the 9 Nationalized Banks/Reserve Bank of India (for Delhi) which has been authorized to do Haryana Government treasury business in that particular area. A treasury bank branch is any other branch of the same treasury bank of the Area concerned in that particular area. For example the State Bank of India, Sector 17 branch, Chandigarh is an authorized treasury bank branch to do the Haryana Government treasury business in Chandigarh but salary account can also be opened in any other branch of the State bank of India in Chandigarh only which may be convenient to the department/D.D.O concerned.

2. A list of treasury banks of the area concerned is enclosed.
3. All other conditions mentioned in Finance Department's letter referred to above will be applicable.
4. Please acknowledge the receipt of this letter.

Yours faithfully,

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

Endst. No. 2/1 (1)89-4FR

Dated, Chandigarh, the 25<sup>th</sup> June, 2004

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

The Accountant General (A&E and Audit), Haryana, Chandigarh.  
The Director, Institutional Finance & Credit Control Department, Haryana, Chandigarh.  
The Member Secretary, Haryana Bureau of Public Enterprises, Chandigarh.  
The Director, Treasuries & Accounts, Haryana with 200 spare copies with the request to send a copy each to all the Regional/Zonal Officers of the Haryana Government Treasury Banks in Haryana/Chandigarh and Delhi and also to all the Treasury Officers/Assistant Treasury Officers.  
All the Treasury Officers/Assistant Treasury Officers of Haryana in Haryana/ Chandigarh/Delhi.

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

A copy is forwarded to :-

All the Financial Commissioner & Principal Secretaries to Govt., Haryana,  
All the Administrative Secretaries to Government, Haryana  
for information and necessary action.

*Sd/-*

Deputy Secretary Finance,  
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. 2/1 (1)89-4FR

Dated, Chandigarh, the 25<sup>th</sup> June, 2004

A copy is forwarded to the Principal Secretary/Deputy Principal Secretary I & III/  
OSD/Senior Secretaries/Secretaries/Private Secretaries to Chief Minister/Ministers/State  
Ministers/Chief Parliamentary Secretary for the information of the Chief Minister/State Ministers/  
Chief Parliamentary Secretary, Haryana.

*Sd/-*

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

To

The Principal Secretary/Deputy Principal Secretary I & III OSD/  
Senior Secretaries/Secretaries/Private Secretaries to the Chief Minister/  
Ministers/State Ministers/Chief Parliamentary Secretary, Haryana.

U.O. No. 2/1 (1)89-4FR

Dated, Chandigarh, the 25<sup>th</sup> June, 2004

**Contd..**

**Encl.**



### List of Treasury Banks

#### State Bank of India

S. No.	Treasury	Sub-Treasury	Bank	ISDN Facility	Dial-up Facility
1.	<b>Ambala</b>		SBI Ambala City	ISDN	--
2.		Ambala Cantt.	SBI Ambala Cantt.	ISDN	--
3.		Naraingarh	SBI Naraingarh	--	Dial-up
4.	<b>Bhiwani</b>		SBI Bhiwani	--	Dial-Up
5.		Siwani	SBI Siwani	--	Dial-Up
6.	<b>Chandigarh</b>		SBI Chandigarh	--	Dial-Up
7.	<b>Faridabad</b>		SBI Faridabad	ISDN	--
8.		Ballabgarh	SBI Ballabgarh	--	Dial-Up
9.		Palwal	SBI Palwal	--	Dial-Up
10.	<b>Fatehabad</b>		SBI Fatehabad	--	Dial-Up
11.		Tohana	SBI Tohana	--	Dial-Up
12.		Jakhal	SBI Jakhal	--	Dial-Up
13.		Bhattu Kalan	SBI Bhattu Kalan	--	Dial-Up
14.	<b>Gurgaon</b>		SBI Gurgaon	ISDN	--
15.		Nuh	SBI Nuh	--	Dial-Up
16.		Ferojpur Jhirka	SBI Ferojpur Jhirka	--	Dial-Up
17.		Bahadurgarh	SBI Bahadurgarh	--	Dial-Up
18.		Matanhail	SBI Matanhail	--	Dial-Up
19.	<b>Kurukshetra</b>		SBI Kurukshetra	ISDN	--
20.		Shahbad	SBI Shahbad	--	Dial-Up
21.		Ladwa	SBI Ladwa	--	Dial-Up
22.	<b>Karnal</b>		SBI Karnal	ISDN	--
23.		Neelokheri	SBI Neelokheri	--	Dial-Up
24.		Indri	SBI Indri	--	Dial-Up
25.		Taraori	SBI Taraori	--	Dial-Up
26.	<b>Kaithal</b>		SBI Kaithal	ISDN	--
27.		Pundri	SBI Pundri	--	Dial-Up
28.	<b>Panipat</b>		SBI Panipat	ISDN	--
29.		Bapoli	SBI Bapoli		Dial-Up
30.	<b>Hisar</b>		SBI Hisar	ISDN	--
31.		Hansi	SBI Hansi	--	Dial-Up
32.		Uklana	SBI Uklana	--	Dial-Up
33.	<b>Jagadhari</b>		SBI Jagadhari	ISDN	--
34.	<b>Rewari</b>		SBI Rewari	ISDN	--
35.		Bawal	SBI Bawal	--	Dial-Up
36.	<b>Rohtak</b>		SBI Rohtak	ISDN	--
37.	<b>Sirsa</b>		SBI Sirsa	--	Dial-Up
38.		Rania	SBI Rania	--	Dial-Up
39.		Dabawali	SBI Dabawali	--	Dial-Up
40.		Ellanabad	SBI Ellanabad	--	Dial-Up
41.		Kallanwali	SBI Kallanwali	--	Dial-Up
42.	<b>Sonepat</b>		SBI Sonepat	--	Dial-Up
43.		Kharkhoda	SBI Kharkhoda	--	Dial-Up

**State Bank of Patiala**

S. No.	Treasury	Sub-Treasury	Bank	ISDN facility	Dial-Up facility
1.		Barara	SBOP Barara	--	Dial-Up
2.		Ch. Dadri	SBOP Ch. Dadri	--	Dial-Up
3.	Narnaul		SBOP Narnaul	ISDN	--
4.		Mahindergarh	SBOP Mahindergarh	--	Dial-Up
5.	Panchkula		SBOP Panchkula	--	Dial-Up
6.		Kalka	SBOP Kalka	--	Dial-Up
7.		Raipur Rani	SBOP Raipur Rani	--	Dial-Up
8.		Samalakha	SBOP Samalakha	--	Dial-Up
9.		Hodal	SBOP Hodal	--	Dial-Up
10.		Hathin	SBOP Hathin	--	Dial-Up
11.	Gurgaon		SBOP Gurgaon	ISDN	--
12.	Jhajjar		SBOP Jhajjar	--	Dial-Up
13.		Beri	SBOP Beri	--	Dial-Up
14.	Jind		SBOP Jind	ISDN	--
15.		Narwana	SBOP Narwana	--	Dial-Up
16.		Saffidon	SBOP Saffidon	--	Dial-Up
17.		Julana	SBOP Julana	--	Dial-Up
18.		Pehowa	SBOP Pehowa	--	Dial-Up
19.		Gharaunda	SBOP Gharaunda	--	Dial-Up
20.		Guhla	SBOP Guhla	--	Dial-Up
21.		Kalayat	SBOP Kalayat	--	Dial-Up
22.		Dhand	SBOP Dhand	--	Dial-Up
23.		Adampur	SBOP Adampur	--	Dial-Up
24.		Narnaund	SBOP Narnaund	--	Dial-Up
25.		Yamunanagar	SBOP Yamunanagar	--	Dial-Up
26.		Chachrauli	SBOP Chachrauli	--	Dial-Up
27.		Meham	SBOP Meham	--	Dial-Up
28.		Sampla	SBOP Sampla	--	Dial-Up
29.		Gohana	SBOP Gohana	--	Dial-Up

**Punjab National Bank**

S. No.	Treasury	Sub-Treasury	Bank	ISDN facility	Dial-Up facility
1.		Loharu	PNB Loharu	--	Dail-Up
2.		Bhadra	PNB Bhadra	--	Dail-Up
3.		Ateli	PNB Ateli	--	Dail-Up
4.		Nangal Chaudhary	PNB Nangal Chaudhary	--	Dail-Up
5.		Morni	PNB Morni	--	Dail-Up
6.		Ratia	PNB Ratia	--	Dail-Up
7.		Bhuna	PNB Bhuna	--	Dail-Up
8.		Uchana	PNB Uchana	--	Dail-Up
9.		Ismailabad	PNB Ismailabad	--	Dail-Up
10.		Siwan	PNB Siwan	--	Dail-Up
11.		Barwala (HSR)	PNB Barwala (HSR)	--	Dail-Up

S. No.	Treasury	Sub-Treasury	Bank	ISDN facility	Dial-Up facility
12.		Bilaspur	PNB Bilaspur	--	Dail-Up
13.		Ganaur	PNB Ganaur	--	Dail-Up

**Central Bank of India**

S. No.	Treasury	Sub-Treasury	Bank	ISDN facility	Dial-Up facility
1.		Barwala	CBI Barwala	--	Dail-Up
2.		Matlauda	CBI Matlauda	--	Dail-Up
3.		Pilu-Khera	CBI Pilu-Khera	--	Dail-Up
4.		Assandh	CBI Assandh	--	Dail-Up
5.		Kosli	CBI Kosli	--	Dail-Up

**Syndicate Bank of India**

S. No.	Treasury	Sub-Treasury	Bank	ISDN facility	Dial-Up facility
1.		Sohna	Syndicate Bank of India Sohna	--	Dail-Up
2.		Punhana	Syndicate Bank of India Punhana	--	Dail-Up
3.		Tauru	Syndicate Bank of India Tauru	--	Dail-Up
4.		Farukh Nagar	Syndicate Bank of India Farukh Nagar	--	Dail-Up
5.		Radaur	Syndicate Bank of Radaur	--	Dail-Up
6.		Pataudi	Syndicate Bank of India Pataudi	--	Dail-Up

**Oriental Bank of Commerce**

S.No.	Treasury	Sub-Treasury	Bank	ISDN facility	Dial-Up facility
1.		Israna	OBC Israna	--	Dail-Up
2.		Nissing	OBC Nissing	--	Dail-Up

**Reserve Bank of India**

S.No.	Treasury	Sub-Treasury	Bank	ISDN facility	Dial-Up facility
1.	Delhi		RBI Delhi	ISDN	--

**Allahabad Bank**

S.No.	Treasury	Sub-Treasury	Bank	ISDN facility	Dial-Up facility
1.		Sadhaura	Allahabad Bank Sadhaura	--	Dail-Up

**Uco Bank**

S.No.	Treasury	Sub-Treasury	Bank	ISDN facility	Dial-Up facility
1.		Kalanaur	UCO Bank Kalanaur	--	Dail-Up

\*\*\*\*\*

***These instructions have been Revised vide  
No. 2/1(1)89-4FR, Dated 26.6.2004 & 10.12.2010.***

**GOVERNMENT OF HARYANA  
FINANCE DEPARTMENT**

**No. 2/1(1)89-4FR**

To

All the Heads of Departments,  
Commissioners of Divisions,  
Deputy Commissioners  
S.D.Os. (Civil) in Haryana,  
The Registrar, Punjab & Haryana High Court, Chandigarh.

**Dated, Chandigarh, the 17th April, 2003.**

**Subject : Disbursement of salaries to the employees — Switching over from cash disbursement to the bank account system.**

Sir/Madam,

I am directed to refer to the Finance Department's instructions issued vide letter No. 2/1(1)89-3FR-II dated the 5<sup>th</sup> September, 2000 on the subject cited above and to say that the matter has been considered further and in supersession of instructions mentioned above the State Government have now decided that the salary of all the Government employees from Group 'A' to 'D' will be disbursed through Treasury Banks. However, this will be taken up in a phased manner. In the first phase the following district/employees will be covered :-

- (i) The salary of Officers/Officials from Group 'A' to 'D' at district headquarters will be disbursed through Treasury Bank namely State Bank of India in four districts i.e. Ambala, Hisar, Rohtak and Panipat where State Bank of India is a Treasury Bank and has multiple branches in these districts. In the remaining districts the salary to only Group 'A' and 'B' Officers at district headquarters will also be disbursed through Treasury Bank at district headquarters.
- (ii) Departments concerned can also include some more categories of employees for the disbursement of salary through Bank, if found feasible and desirable.
- (iii) The present system of disbursement of salaries to the employees in respect of Haryana Government Offices located at Chandigarh, Panchkula and Delhi will continue as per the Finance Department instructions contained in the letter mentioned above.
- (iv) This arrangement will be effective from 1st June, 2003 meaning thereby that the salary for the month of June, 2003 will be payable in month of July, 2003 as per these instructions.
- (iv) The instructions in respect of remaining categories of employees i.e. Group 'C' and 'D' employees of all districts (Except Ambala, Hisar, Rohtak, and Panipat) will be considered later on.

## **2. Procedure for disbursement of salary through Banks**

The following procedures should be adopted for disbursement of salary through banks :-

- (i) All the concerned Officers/Officials should be directed to open their individual saving bank accounts in the concerned treasury branch of the bank.
- (ii) To make the task of salary disbursement smooth, it will be the responsibility of the Head of the concerned Department/Office to ensure that all the concerned employees have opened their saving bank accounts in the allocated treasury bank branch and convey their account numbers to their Drawing and Disbursing Officers.
- (iii) The pay bill(s) of the staff be sent to the treasury bank well in advance and at least three working days before the pay day every month.
- (iv) The pay bill drawn in favour of the department duly passed by the Treasury Officer concerned should reach the salary disbursing branch of the bank at least three working days before the pay day. In order to avoid any eventuality of delay in the disbursement of salary on the pay day, the Treasury Officers will personally ensure that all the salary bills submitted to them are passed well in time and mark these bills "payable to the allocated bank branch at least three days before the pay day but not to be disbursed before the pay day."
- (v) The Drawing and Disbursing Officer of the Government Department will not open any current account for the purpose of disbursement of salary to its employees but instead will submit the pay bills duly passed by the Treasury Officer concerned to the allocated Treasury bank branch. Account Number of each employee along with the name of the bank and its branch should be clearly mentioned against their names. Suitable arrangements may also be made to supply the verified list of employees and their account numbers along with salary amounts on a floppy as well to the Treasury bank branch.
- (vi) Before crediting the salary amounts to the accounts of the employees the Treasury Bank will properly tally the names and account numbers with the list of saving bank accounts opened by the employees in that particular bank.
- (vii) The salary should be permitted to be withdrawn from the pay day.

## **3. Appointment of Nodal Officer and his duties**

All the Additional Deputy Commissioner-cum-Joint Directors, Institutional Finance & Credit Control, Haryana, will be the District Nodal Officers at district level. The senior most Chief Manager of the Treasury Bank at district headquarter will be the Nodal Officer (from banker side) for this purpose Their duties are as under :-

- (i) District Nodal Officers will arrange to supply a list of Government Departments with details of employees to the concerned Treasury Bank. Nodal Officer will allocate different Government Departments to its branches after consulting the Treasury Officer concerned depending upon the location of the Government Department/Office/Branch of the bank and the volume of the work involved. He will apprise the District Nodal Officer accordingly. However, in case of the

---

difference of opinion regarding allocation of Departments/Offices to a particular bank branch, the decision of the District Nodal Officer will be treated as final.

- (ii) The District Nodal Officer on receipt of above information from the Treasury Bank Branch will issue necessary instructions to the concerned Government Department/Office to direct their employees to open their Saving Bank Accounts with that particular branch of the Treasury Bank before 10<sup>th</sup> of June, 2003 positively. The employees after opening of their accounts will submit their account numbers to the Drawing and Disbursing Officer concerned.

#### **4. Procedural Clarifications & Guidance**

In case of any difficulty in the implementation of this policy necessary procedural clarifications and guidance can be obtained from the Director, Institutional Finance and Credit Control, Haryana, Chandigarh or the Additional Deputy Commissioner of the District concerned who is also Joint Director, Institutional Finance and Credit Control.

Yours faithfully,

*Sd/-*

(Ram Saran)

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

\*\*\*\*\*

***These instructions have been Revised vide  
No. 2/1(1)89-4FR, Dated 17.4.2003.***

**GOVERNMENT OF HARYANA  
FINANCE DEPARTMENT**

**No. 2/1(1)89-3FR-II**

**Dated 5th September, 2000**

To

All the Financial Commissioners & Administrative Secretaries to Government of Haryana,  
All Administrative Secretaries to Government of Haryana  
All Heads of Departments,  
All the Managing Directors/CEOs of Boards/Corporations, Registrar, Punjab and Haryana High Court, Chandigarh,  
All the Divisional Commissioners,  
Deputy Commissioners, and SDO (Civil) in Haryana.

**Subject : Disbursement of salaries to the Employees — switching over from cash disbursal to the Bank Account System.**

Sir,

It has been observed that the salaries of a large number of employees continue to be paid in cash notwithstanding the development of efficient banking systems in the modern context. Large amounts of cash are carried by the officials to their offices and all cash transactions keep taking place on the pay day in this process. This practice involves a lot of risks associated with large cash handling.

Keeping in view any such risks, the Government has decided that the salaries of employees should be disbursed through bank transfers in their respective accounts. Accordingly, all concerned are requested to issue necessary instruction to the DDOs under their control to switch over to the system of disbursement of salaries through bank transactions rather than by cash.

Yours faithfully,

*Sd/-*

Supdt. FR-II

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

Endst. No. 2/1 (1)89-3FR-II,

Chandigarh, Dated, the 5<sup>th</sup> September, 2000

A copy along with a spare copy is forwarded to the Accountant General, Haryana for information & necessary action.

*Sd/-*

Supdt. FR-II

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

\*\*\*\*\*

**TOP PRIORITY****Date Bound****No. 580-2FR-I-76/24770**

From

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

To

All Heads of Departments  
Commissioners of Divisions,  
All Deputy Commissioner &  
Sub Division Office (Civil) in Haryana State,  
The Registrar, Punjab and Haryana High Court and  
All district and Session Judges in Haryana State.**Dated, Chandigarh, the 12th July, 1976****Subject : Drawal and Disbursement of pay and allowances etc. of Gazetted Government employees by Heads of Offices.**

Sir,

I am directed to invite attention on the subject cited above and to say that the question of simplification of the existing system of regulation and drawal of pay and allowances of the Gazetted Officers under which personal claims are drawn by the officers themselves at the rates intimated by the Accountant General has been under the consideration of the State Government. It has now been decided, that in relaxation of the provisions of rule 22 of the Punjab Treasury Rules, the following arrangement should be followed in this behalf :-

- (i) The present arrangement of drawal of personal entitlements by Gazetted Officers on the basis of authorization from the Accountant General will be discontinued from 1<sup>st</sup> September, 1976 i.e. for pay for the month of August, 1976 to be drawn in September, 1976. Instead, the determination of entitlements of Gazetted Officers will be done by the Departmental authorities as indicated in paragraph 5 infra;
- (ii) Simultaneously, the system of individual officers drawing their own bills will be done away with and instead, their pay, leave salary and other allowances will be drawn on establishment bills (Form S.T.R. 23) by the Drawing and Disbursing Officers concerned; and
- (iii) The service records including leave accounts of Gazetted Officers will be transferred by the Accountant General to the Department authorities.

2. The above decision will apply to all Gazetted Officer of the Haryana Government under the payment control of the Accountant General Haryana including officers belonging to All India Service.

3. Pay and Allowances of the Gazetted Officers due from 1<sup>st</sup> September, 1976 (i.e. Pay and Allowances for the month of August, 1976 onwards) and any arrear claims not paid by 31<sup>st</sup> August, 1976 will be drawn by the Drawing and Disbursing Officers of their respective offices on establishment bills (STR-23). All other payments to Gazetted Officers (e.g. Traveling Allowance, Medical Re-imbursements) will be drawn by the respective Drawing and Disbursing Officers in the forms prescribed for non-Gazetted staff and disbursed. The claims of Gazetted



Officers will not, however, be drawn alongwith these of non-Gazetted Government servants but separate bills will be prepared for drawal of their claims. In order to distinguish the bill in respect of claims of "Gazetted Officers Bill" will be written prominently at the top of the front page of such bills in red ink. All certificates which are required to be given in a bill in support of a claim will be given by the Heads of the offices. Thus for regular monthly pay and allowances of all Gazetted Officers, the Drawing and Disbursing Officers will prepare a consolidated bill in respect of each sub-head and present it at the treasury. At present two separate bills are prepared for permanent and temporary non-Gazetted establishment. However, in the case of Gazetted Officers a single bill may be prepared in two parts (permanent and temporary) for each category of the posts. While in the case of permanent posts the sanctioned strength need only be indicated at the top of each category, in the case of temporary posts, the number and date of sanction letter and the period for which post has been sanctioned will also be indicated alongwith the number of posts.

4. This new system will, however, not be applicable to the drawal of pay and or allowances of Governor, Ministers, Speakers Deputy Speakers, Members of Legislative Assembly, Officers appointed and under the seal of the President and Non-officials appointed in Committees etc, set up by Government, in whose case the existing procedure for the drawal and disbursement of pay and or allowances will continue to apply.

5. With effect from 1<sup>st</sup> September, 1976, determination of pay and allowances of Gazetted Officers belonging to State services will be done by the head of the offices in the same manner as for non-gazetted staff working under them. In the case of pay and allowances of the head of office himself, such determination will however, be done by the next higher authority or the head of the department, as the case may be. In the case of Officers belonging to All India Services and Heads of Department not belonging to such services, the disbursement of pay and allowances will be done by the respective Administrative Departments administering those cadres/officers

6. For enabling the heads of offices (Drawing and Disbursing Officers to start drawing funds for disbursement of claims of Gazetted Officers, the Treasury Officers/Assistant Treasury Officers will issue last pay certificates of Gazetted Officers immediately after making the payment of their monthly pay and allowances for the month of July, 1976 under the existing procedure to the Accountant General, Haryana who would transmit the same duly countersigned to the heads of offices (Drawing and Disbursing) of the various departments by the 20<sup>th</sup> August, 1976. In order to ensure that the last pay certificates reach the concerned drawing and disbursing officers in time, the heads of departments will supply a list of Gazetted Officers in their department indicating against each Officer, designation and complete address of his drawing and disbursing officer to the Accountant General Haryana by the 7<sup>th</sup> August, 1976 without fail.

If in any case, the last pay certificate of an officer duly countersigned by the Accountant General is not received in time by the head of office (drawing and disbursing Officer), he may draw the salary of such an officer at the rates indicates in last pay certificate sent by the Treasury Officer direct to him. Such payment will be treated as provisional till the receipt of countersigned last pay certificates from the Audit Office. On receipt of such last pay certificates and services record, provision payments will be readjusted. Any overpayments found to have been made will be recovered and amounts short paid will be drawn and disbursed by the head of office (Drawing and Disbursing Officer) concerned.

The charge reports of gazetted officers in respect of the period from 1<sup>st</sup> September, 1976 onward will not be sent to the Treasury Officers. However, there will be no change in the existing procedure of communicating to Audit Office orders or notifications regarding

appointment, transfer, promotion etc. of gazetted officers. At present the service record including leave account of gazetted officers are being maintained by the Accountant General.

Since the Accountant General will, with the introduction of this scheme, be no longer required to authorize payments to the or to certify the leave at their credit, the said records duly completed will be transferred by the Accountant General to the respective Heads of Departments by 15<sup>th</sup> September, 1976 and the Head of Department will transmit the aforesaid record to the respective heads of offices (Drawing and Disbursing Officer) who will therefore be responsible for their proper maintenance, for the correctness of the rates, of pay and allowances drawn by them and for effecting necessary deductions from their bills. For the purpose of proper taking over of the charge, 2 copies of the list showing the record taken over by a head of department will be prepared by the Audit Office. One copy will be retained by the Audit Office as an acknowledgement and the second copy will be handed over to the head of the department for careful preservation in his record, who will also take proper acknowledgement from the Drawing and disbursing concerned to whom the record is passed on by him. Each head of departments should depute a responsible employee dealing with establishment/ administrative matters to take over records properly from the audit office on the date to be decided by him in consultation with the Accountant General's Office. Such an employee should be made responsible for transmitting record to the proper Drawing and Disbursing Officer, whose acknowledgements should be properly preserved.

7. The Drawing and Disbursing Officers (Head of Offices) will also maintain such other records like records like register of bills etc. separately for the Gazetted Officers in the same forms in which these are maintained by them for the non-gazetted establishment.

8. The Treasury officer will check the details in the first bill of Gazetted Officers so presented under the new procedure with reference to such registers as he has been maintaining in regard to Gazetted Officers under his payment control for the period upto July, 1976. Subsequent bills will be subjected to the same checks in the case of other establishment bills.

9. The Drawing and Disbursing Officer shall arrange to obtain stamped acquittance as from the gazetted officers concerned and preserve them in record as is done by him in the case of non-gazetted establishment.

10. These instructions may be brought to the notice of all the Drawing and Disbursing Officers under your control for information and necessary action.

Yours faithfully,

Sd/-

(PIUS PANDARWANI)

Dy. Secy. Finance Regulations,  
for Commissioner & Secretary to Government,  
Haryana, Finance Department.

Dated, Chandigarh, the 12<sup>th</sup> July, 1976

No. 580-2FR-II-76/24770-A

A copy is forwarded to the Accountant General Haryana Chandigarh, for information and immediate necessary action.

He is requested to kindly ensure that the last pay certificates received from the

Treasury Officers/Assistant Treasury Officers are transmitted to the heads of offices concerned so as to reach them by the 20<sup>th</sup> August, 1976 so that there may not be any delay in drawing/disbursing salary of the gazetted officers for the month of August, 1976, onwards under the new system. It is further requested that all the service records of the gazetted officers covered by these orders duly completed should be transferred to the heads of departments concerned by the 15<sup>th</sup> September, 1976, so that there is no dislocation in the continuity of records and verification of titles of pay etc.

By order,  
*Sd/-*  
(PIUS PANDARWANI)  
Dy. Secy. Finance Regulations,  
for Commissioner & Secretary to Government,  
Haryana, Finance Department.

No. 580-2FR-II-76/24771

Dated, Chandigarh, the 12<sup>th</sup> July, 1976

A copy is forwarded to all Treasury Officers/Assistant Treasury Officers in Haryana, for information and immediate necessary action.

They are requested to issue the last pay certificates of the officers to the Accountant General Haryana immediately after making the payment of salary for the month of July, 1976 concerned by the audit office well in time and there is no delay in the drawal of salary of the officers for the month of August, 1976 under the new system.

A copy of the last pay certificates of every officer may also be furnished to his head of office (Drawing and Disbursing Officer). If in any case the last pay certificate of an officer duly countersigned by the Accountant General is not received in time by the head of office (Drawing and Disbursing Officer) concerned, he may be allowed to draw provisionally the salary of such an officer at the rates indicated in such copy of the last pay certificate.

*Sd/-*  
(PIUS PABDARWANI)  
Dy. Secy. Finance Regulations,  
for Commissioner & Secretary to Government,  
Haryana, Finance Department.

\*\*\*\*\*

**GOVERNMENT OF HARYANA  
DEPARTMENT OF FINANCE****No. 2/2/2010-4FR**

From

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

To

All Heads of Departments in Haryana,  
The Registrar, Punjab & Haryana High Court &  
All District & Sessions Judges in Haryana State,  
All Commissioners of Divisions,  
Deputy Commissioners &  
Sub Divisional Officers (Civil) in Haryana.**Dated, Chandigarh, the 21st April, 2011****Subject : Disbursement of pay & Allowances/Pension to the Haryana Govt. employees/  
pensioners for the Calendar year 2011.**

Sir/Madam,

I am directed to say that in view of the Gazetted holidays falling on the 1<sup>st</sup> May, 1<sup>st</sup> October, 1<sup>st</sup> November, 2011 & 1<sup>st</sup> January, 2012 on account of Saturday and Sunday respectively, the Governor of Haryana is pleased to decided in the light of provisions contained in Rule 5.1(1)(e)(1) of Punjab Financial Rules, Volume-I, that the pay and allowances/pension/family pension for the month of April, September, October and December, 2011 for all Gazetted/non-Gazetted Haryana Govt. employees and pensioners may be drawn and disbursed on the 29<sup>th</sup> April, 30<sup>th</sup> September, 31<sup>st</sup> October and 30<sup>th</sup> December, 2011 respectively.

Yours faithfully,

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

No. 2/2/2010-4FR

Dated, Chandigarh, the 21<sup>st</sup> April, 2011

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

1. The Accountant General (A&E & Audit), Haryana, Chandigarh.
2. All the Treasury Officers/Assistant Treasury Officers in Haryana.

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

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

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

2. All the Administrative Secretaries to Government, Haryana.

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

To

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

U.O. No. 2/2/2010-4FR

Dated, Chandigarh, the 21<sup>st</sup> April, 2011

A copy is forwarded to the Principal Secretary/Additional Principal Secretary I & II/ OSD-I & II/Senior Secretaries/Secretaries/Private Secretaries to Chief Minister/Ministers/State Ministers/Chief Parliamentary Secretary/Parliamentary Secretaries, Haryana for information of Chief Minister/Ministers/State Ministers/Chief Parliamentary Secy./Parliamentary Secretaries, Haryana.

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

To

The Principal Secretary/Additional Principal Secretary I & II/ OSD-I & II/Senior Secretaries/Secretaries/Private Secretaries to Chief Minister/Ministers/State Ministers/Chief Parliamentary Secy./ Parliamentary Secretaries, Haryana for information of Chief Minister/ Ministers/State Ministers/Chief Parliamentary Secretary/Parliamentary Secretaries, Haryana.

U.O. No. 2/2/2010-4FR

Dated, Chandigarh, the 21<sup>st</sup> April, 2011.

\*\*\*\*\*

**No. 2/2/2010-4FR**

From

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

To

All the Heads of Departments,  
Commissioners of Divisions and  
All the Deputy Commissioners &  
Sub Divisional Officers (Civil) in Haryana,  
The Registrar, Punjab & Haryana High Court, Chandigarh.

**Dated, Chandigarh, the 21st April, 2010**

**Subject : Disbursement of pay and allowances/pension to the Haryana Govt. employees/  
pensioners for the Calendar year 2010.**

Sir,

I am directed to say that in view of the Gazetted holidays falling on the 1<sup>st</sup> May, 31<sup>st</sup> July, 1<sup>st</sup> August, 30<sup>th</sup> & 31<sup>st</sup> October, 1<sup>st</sup> November, 2010, 1<sup>st</sup> January, 2011 and 2<sup>nd</sup> January, 2011 and 2<sup>nd</sup> January, 2011, on account of Saturday, Sunday and Haryana Day, respectively, the Governor of Haryana is pleased to decide in the light of provisions contained in rule 5.1(1) (e)(1) of the Punjab Financial Rules. Volume I, that the pay and allowances/pension/family pension for the month of April, July and October, and December, 2010 for all Gazetted/non-Gazetted Haryana govt. employees and pensioners may be drawn and disbursed on the 30<sup>th</sup> April, 30<sup>th</sup> July and 29<sup>th</sup> October and 31<sup>st</sup> December, 2010 respectively.

Yours faithfully,

*Sd/-*

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

Endst. No. 2/2/2010-4FR

Dated, Chandigarh the 21<sup>st</sup> April, 2010

*Sd/-*

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

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

The Accountant General (A&E and Audit) Haryana, Chandigarh  
All the Treasury Officers/Assistant Treasury Officers in Haryana.

*Sd/-*

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

\*\*\*\*\*

**No. 2/1/2/90-4FR**

From

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

To

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

**Dated, Chandigarh, the 25th February, 2010**

**Subject : Disbursement of pay and allowances/pension to the Haryana Govt. Employees/  
pensioners for the financial year 2009-2010**

Sir,

I am directed to say that in view of the Gazetted holiday falling on the 27<sup>th</sup> & 28<sup>th</sup> February, and 1<sup>st</sup> March, 2010 on account of Saturday, Sunday and Holi, respectively, the Governor of Haryana is pleased to decide in the light of Provisions contained in rule 5.1 (1) (e) (1) of the Punjab Financial Rules, Volume-1, that the pay and allowances/pension/family pension for the month of February for all Gazetted/non-Gazetted Haryana Govt. employees and pensioners may be drawn and disbursed on the 26<sup>th</sup> February, 2010.

Yours faithfully,

*Sd/-*

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

Endst. No. 2/1/2/90-4FR

Dated, Chandigarh, the 25<sup>th</sup> February, 2010

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

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

*Sd/-*

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

\*\*\*\*\*

**No. 2/1(4)-80-2FR-II**

From

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

To

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

**Dated, Chandigarh, the 25th May, 1989**

**Subject : Pre-audit of arrear claims — discontinuance thereof.**

Sir,

I am directed to invite a reference to the subject noted above and to say that the question of pre-audit by the Accountant General of delayed claims against the Govt. as provided in Rule 2.25 of Punjab Financial Rules Volume I was being examined for quite some time past.

2. It has now been decided that a claim against the Government not preferred within a period of one year from the date of its becoming due shall be presented only with an authority of the Head of Department when the claim is a charge upon the establishment of a subordinate office under him and that of the Department of the Govt. when it is a charge upon the establishment of a Head of Department under that department :-

Provided that the aforesaid provisions shall not apply to :-

- (i) The payments of claims pertaining to pensions;
- (ii) The payment made by Forest Disbursing Officer which are governed under special rules; and
- (iii) any petty claim up to the monetary limit of five hundred rupees which are over one year old but not more than three years old.

**Note :-** The claims of Govt. against Railways for overcharges & claims of Railways against Govt. departments for undercharges will be recognised and admitted if the claims are preferred within six months :-

- (i) In the case of cash payments, from the date of payment;
- (ii) In the case of warrants or credit notes, from the date of presentation of bill by the Railway Administration; and
- (iii) In the case of goods or animals booked for carriage by railways, as laid down in section 78-B of the Indian Railways Act, 1980.

**EXPLANATION :** The terms, "overcharges" and "under-charges" used in the above note mean overcharges and under charges of Railway freight and fare only and they after shortages and excesses in the items included in a bill which has already, been rendered. However, the omission of an amount in a bill is not an under-charge nor is the erroneous inclusion of an item an over charge.



3. The claim of all Govt. employees to the arrears of pay or allowances including the claims relating to :-

- (i) Travelling allowance;
- (ii) Increments;
- (iii) Under payments; and
- (iv) Fees or allowances of Public Prosecutors.

which have been allowed to remain in abeyance for a period exceeding one year but not exceeding three years and shall be sanctioned after detailed scrutiny by the Head of Department when the claim relates to a Govt. employee standing on the establishment of a subordinate office under him and by a Department of Govt. when the claim relates to a Govt. employee standing on the establishment of a Head of Department under the Department.

4. All claims under Para (2) and (3) which are more than three years old shall be referred to the competent authority for investigation.

5. In the case of claims which are more than one month old, the preferring officer shall state in the bill the reasons for the delay.

6. Notwithstanding anything contained in Para 3 the right of a Govt. employee to travelling allowance including daily allowance, is forfeited or deemed to have been relinquished if the claim for it is not preferred within one year from the date on which it becomes due.

7. All claims against Government which are barred by time under the provisions of section 3 read with the Schedule to the Limitation Act, 1963 (Central Act No. 36 of 1963) should ordinarily be refused. The time barred claims can however, be admitted with the prior approval of the competent authority.

8. The reasons for not submitting the claim when it became due should be intimated to the authority competent to authorise the investigation of belated claims.

#### EXPLANATION :

- (1) The mere entering a claim, for leave salary in an establishment bill and withholding it for subsequent payment is not claiming it within the meaning of rule 2.25 (a).
- (2) The one year's limit referred to in para (2) and (6) of this rule should be reckoned in the case of travelling allowance bills from the date of receipt of the order sanctioning the promotion of the officiating pay is due for a past completed month or months, otherwise from the following pay day, in the case of leave salary from the date of the order granting the leave and in other cases from the date on which a claim became due to the date of his presentation at the treasury. In any case, however, in which an allowance has been claimed but in consequence of some objection taken payment has been delayed, the Treasury Officer will not refuse to pay such bill if, when the objection is satisfied claim happen to have become more than one year old.
- (3) The time limits prescribed in para (2) and (3) should be calculated from the date on which the charge becomes payable. In the case of sanction accorded with retrospective effect, the charge does not become payable before it is sanctioned. The time limit should therefore be calculated from the date of sanction and not from the date from which the sanction takes effect.

8. Necessary amendments to the relevant existing rules in the Punjab Financial Rules Vol. I as applicable to Haryana Govt. employees will be issued in due course.

Yours faithfully,

*Sd/-*

(J.P. NARANG)

Joint Secretary Finance,

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

No. 2/1(4)-80-3FR-II

Dated, Chandigarh, the 25-5-89

Accountant General (A&E) & Audit, Haryana, Chandigarh signed in ink, with 50 spare copies for information and necessary action.

The Finance Secretary, Chandigarh Administration, Chandigarh.

All Treasury Officers/Assistant Treasury Officers in Haryana.

The Director, Treasury & Accounts, Haryana with 30 copies for information of A.Os/A.A.Os etc.

*Sd/-*

(J.P. NARANG)

Joint Secretary Finance,

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

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

*Sd/-*

(J.P. NARANG)

Joint Secretary Finance,

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

To

All the Financial Commissioners, Haryana.

All Administrative Secretaries to Govt. Haryana.

U.O. No. 2/1(4)-80-3FR-II

Dated, Chandigarh the 25-5-89

A copy is forwarded to the Principal Secretary/Secretaries/Private Secretaries to the Chief Minister/Dy. Chief Ministers/Ministers/Ministers of State/Chief Parliamentary Secy. for information of the Chief Minister/Ministers/Ministers of State/Chief Parliamentary Secretary.

*Sd/-*

(SHAMSHER SHUKLA)

Under Secretary to Govt. Haryana

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

To

The Principal Secretary/Secretaries/Private Secretaries to the  
Chief Minister/Dy. Chief Ministers/Ministers/Ministers of State/  
Chief Parliamentary Secretary.

U.O. No. 2/1(4)-80-3FR-II

Dated, Chandigarh the 25-5-89.

\*\*\*\*\*

**No. 1351-TA(3T)-68/1932-92**

From

The Deputy Secretary to Government,  
Haryana, Finance Department.

To

All Heads of Departments in Haryana State,  
The Commissioner, Ambala Division, Ambala Cantt.,  
The Registrar, High Court, Punjab and Haryana, Chandigarh.

**Dated, the 23rd February, 1968.****Subject : Delay in taking payment from Treasuries/Sub-Treasuries of refund Vouchers of lapsed deposit.**

Sir,

I am directed to invite a reference to the subject cited above and say that Accountant General, Punjab, Haryana and Himachal Pradesh has brought to the notice of this Department that various Courts and offices dealing with Treasuries/Sub Treasuries in the matter of Revenue/Civil Court deposits get refund vouchers in respect of lapsed Deposits (in form A&T No. 6) pre-audited by the Audit Office but fail to make arrangements to receive payment thereof from Treasuries/Sub Treasuries concerned although one copy of pre-audit slip is duly sent to them by the Audit Office for the purpose. I am therefore to request that all Courts and Offices under your control may please be directed to arrange to get payment in respect of such vouchers promptly in future. In the absence of necessary action by the Courts/Offices concerned such Vouchers remain uncashed in Treasuries/Sub Treasuries for such an inordinately long time that even their validity expires and these have to be returned by Treasury Officers to the Audit Office for revalidation thereby resulting in unnecessary and avoidable work in Treasuries and the Audit Office and unwarranted inconvenience to claimants.

Yours faithfully,

Sd/-

(J.R. DHINGRA)

Deputy Secretary to Government,  
Haryana, Finance Department.

Endst. No.351-TA (3T)-68/1993.

Dated, Chandigarh, the 23rd February, 68.

A copy is forwarded to the Accountant General, Punjab, Haryana and Himachal Pradesh, Simla for information with reference to his letter No. Dep(HR)/12/HSR/2808-09, dated the 14th February, 1968.

Sd/-

(J.R. DHINGRA)

Deputy Secretary to Government,  
Haryana, Finance Department.

\*\*\*\*\*

**No. 2/6/2005-4FR**

From

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

To

All Heads of Department,  
Commissions of Divisions,  
All Deputy Commissioners and  
Sub Divisional Officers (Civil) in Haryana,  
The Registrar, Punjab & Haryana High Court, Chandigarh.

**Dated, Chandigarh, the 1st December, 2005.****Subject : Rounding off transaction in Government Accounts.**

Sir,

I am directed to invite your kind attention to Haryana Government, Finance Department letter No. 2/2/94-3FR-II/4175, dated 22.12.1995 and Notification No. 2/2/94-3FR-II, dated 16.6.1997 (copies enclosed) on the subject noted above and to say that it has been brought to the notice of the Finance Department by the Accountant General (A&E) Haryana, Chandigarh that in spite of the directions issued by the State Government vide letter/Notification mentioned above, the treasuries and other departments are still submitting the accounts in fractions i.e. ending with paisas.

2. Finance Department takes serious view of this tendency and consequently request you to ensure that the above instructions/notifications are followed meticulously to avoid unnecessary correspondence and delay.

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

Yours faithfully,

*Sd/-*

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

Endst. No. 2/6/2005-4FR

Dated 1.12.2005.

A copy is forwarded to the :-

The Accountant General (A&E) Haryana, Chandigarh, with reference their letter No. TM (T)ROA/2005-06/798, dated 9/13-9-2005 for information.

All Treasury Officers/Assistant Treasury Officers of Haryana in Haryana/ Chandigarh/Delhi.

Director, Treasuries & Accounts, Haryana with 30 spare copies for information of A.Os. etc.

*Sd/-*

(Surinder Mohan)  
Superintendent FR,  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

A copy is forwarded to the Financial Commissioners & Principal Secretary/  
Administrative Secretaries to Government Haryana for information and necessary action.

*Sd/-*  
(Surinder Mohan)  
Superintendent FR,  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

The Financial Commissioner & Principal Secretaries/  
Administrative Secretary to Government, Haryana.

U.O. No. 2/6/2005-4FR

Dated 1.12.2005.

A copy is forwarded to the Principal Secretary/Additional Principal Secretary I & II/  
OSD-I & II/Senior Secretaries/Secretaries/Private Secretaries to the Chief Ministers/Deputy  
Chief Minister/Ministers for the information of Chief Minister/Deputy Chief Minister/Ministers,  
Haryana.

*Sd/-*  
(Surinder Mohan)  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

The Principal Secretary/Additional Principal Secretary I & II/  
OSD-I & II/Senior Secretaries/Secretaries/Private Secretaries to  
Chief Ministers/Deputy Chief Minister/Ministers, Haryana.

U.O. No. 2/6/2005-4FR

Dated 1.12.2005.

**Contd...**

**Encl.**

**ANNEXURE 'A'**

**Petty Cash Book**

Receipts

Payments

Amount Received	Date	Sub Voucher No. Cheque No.	Particulars	Amount paid	Conveyance	Postage & Stamps	Misc.	Remarks
500	1.4.86	Vr. No. 1	Permanent Cash Imprest					
	2.4.86	Vr. No. 2	Conveyance	15.20	15.20			
	2.4.86	Vr. No. 3	Purchase of Stationery	25.80			25.80	
	2.4.86	Vr. No. 4	Conveyance	20.70	20.70			
			Total	61.70	35.90		25.80	
			Cash in hand	438.30				
			C/O					
500			Total at the end of the day	500.00				
438.30			Balance b/d (Cash in hand)					
61.00	10.4.86	Bill No. 10	Recoupment of permanent Cash imprest					
			Cash in hand c/o	499.30				
499.30			Total at the end of the day	499.30				0.70 un-recouped amount
	15.4.86	Vr.No. 20	Conveyance	16.25	16.25			
	15.4.86	Vr.No. 25	Local purchase of Gum bottles	18.05			18.05	
			Total	34.30	16.25		18.05	
*35.00	15.4.86	Bill No. 26	Recoupment of permanent cash imprest					* Includes Rs. 0.70 on account of Bill No. 10 recouped vide Bill No. 26
			Cash in hand	500.00				
534.30			Total at the end of the day	534.30				



**HARYANA GOVERNMENT**  
**FINANCE DEPARTMENT**  
**REGULATION**  
**NOTIFICATION**

**The 16th June, 1997**

**No. 2/2/94-3FR-II.**— In exercise of the powers conferred by clause (2) of Article 283 of the Constitution of India and all other powers enabling him in this behalf, the Governor of Haryana hereby makes the following rules further to amend the Punjab Treasury Rules, Volume I, in its application to the State of Haryana, namely:-

1. These rules may be called the Punjab Treasury Volume-I (Haryana First Amendment) Rules, 1997.
2. In the Punjab Treasury Rules Volume-I (hereinafter referred to as the said rules) in Chapter 4, in Section I in clause 'A' for sub-clause (viii), the following sub-clause shall be substituted namely:-

“(viii) Calculation of transactions to the nearest rupee”

3. In the said rules for rule 4.10, the following sub-rule shall be substituted namely:-

**“4.10.** All Government transactions involving fraction of a rupee shall be brought into account by rounding off to the nearest rupee (fraction of 50 paise and above to be rounded off to the next rupee and the fraction of less than 50 paise to be ignored).

1. Payment to and recoveries from Government employees and pensioners, each individual item in pay and allowances, pension or TA bill being rounded off to the nearest rupee, in the manner laid down in this rule provided that:-
  - (a) in the case of emoluments fixed by Statute amount involving fractions of a rupee less than 50 paise shall also be rounded off to the next rupees;
  - (b) In the case of deduction on account of service other than Provident Fund and Personal Life Insurance Premia, the difference, if any, between the total recoveries made from a Government employee during the first eleven months of a year in accordance with the provisions of this rule and the amount recoverable in respect of year as a whole under the Rules applicable to the Funds etc. shall be adjusted in the last month of the year by additional or short recovery, as the case may be, even if the same is not in the nearest whole rupees;
  - (c) in the case of traveling allowance bills the rounding shall be done only at the last stage and not in respect of each item e.g. railway fare, mileage and daily allowance, comprising the claim of an individual;
  - (d) petty cash payments for local purchases are met out of permanent cash imprest available with the head of office and recoupment bill duly supported by sub-vouchers (where necessary) is required to be preferred periodically to the Treasury Officer/Assistant Treasury Officers concerned for replenishment of the imprest. As far as possible suppliers should be persuaded to cooperate in rounding off the amount payable to them on each occasion to the nearest rupees. In exceptional cases where payment of paise cannot be avoided, the total of the sub-vouchers sought to be recouped would include paise



also. Nevertheless, the recoupment bill shall be submitted to the Treasury Officer/Assistant Treasury Officer concerned for the whole rupee portion only. However for the purpose of balancing the transactions in the main book as well as in the petty cash book, the Drawing Disbursing Officer will (a) indicate the actual received in recoupment of the permanent advance; (b) record therein the unrecouped paise as an item of "rounding off of transaction"; (c) carry it over to be claimed through the subsequent recoupment bill by giving particulars of the bill in which this amount was short received;

- (e) in the case of receipts arising out of sale of waste papers or old newspapers, periodicals, condemned furniture etc. the amount to be realized should be rounded off to the next rupee and not include paise in the sum total of transactions with any party for which a single receipt is given so that the receipts are credited into Government accounts in whole rupees only ;
2. Transactions between one Government and another or between two Departments of the same Government, unless it is not possible to eliminate from the original transactions, fraction of a rupee is not an exact whole rupee;
3. Amount converted into Indian Currency from Sterling or other foreign currencies;
4. Payment for claims in respect of contingent and other charges when claimants have no objection provided that the rounding off of the fraction of a rupee to the nearest rupee shall be done only in respect of the net amount payable on a bill and not in respect of the individual items of claims or adjustments in the bill;
5. Reserve Bank remittances, other than of sums representing dues fixed by or under any law or under any contractual obligation of the Government;
6. Deposits in favour of Government and revenues recovered, other than those which are fixed by or under any law or are specially exempted by the Government from the operation of this rule;
7. Cheques of fractional payment issued prior to 1st January, 1996 but presented for encashment after 1st January, 1996, fresh cheques required to be issued in lieu of the lost time barred cheques for the amount of original cheques and the same may be presented to the bank for encashment as such;
8. adjustment/clearance of fractional transactions accounted for under 'PAO Suspense' and other debt deposit and remittance etc. hands in the accounts of the earlier years may be effected on actual basis without rounding off.
9. the transactions of previous years reported "put through" by the R.B.I are only responding one and may be adjusted in accounts on actual basis;
10. rectification of erroneous transactions of the earlier year may be carried out on actual basis.
11. This notification will come into force with effect from 1st January, 1996.

A. N. MATHUR,  
Financial Commissioner & Secretary to Government,  
Haryana, Finance Department.

\*\*\*\*\*

**No. 2/2/94-3FR-II/4175**

From

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

To

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

**Dated, Chandigarh, the 22nd December, 1995.**

**Subject : Rounding off of transactions in Government Accounts.**

Sir,

I am directed to invite your kind attention on the subject noted above. The question of simplification of accounting procedure and management of payments and receipts arising out of Government transactions has been considered by the Government. Accordingly, it has been decided that all Government transactions involving fractions of a rupee shall be brought into accounts by rounding off to the nearest rupee (fraction of 50 paise and above to be rounded off to the next higher rupee and the fraction of less than 50 paise to be ignored).

2. Having regard to scope, magnitude and variety of Government transactions, it has been decided as under :-

- (i) Petty cash payments for local purchase are met out of permanent cash imprest available with the Head of Office and recoupment bill duly supported by sub-vouchers (where necessary) is required to be preferred periodically to the Treasury Officer/Assistant Treasury Officer concerned for replenishment of the imprest. As far as possible suppliers should be persuaded to cooperate in rounding off the amount payable to them on each occasion to the nearest rupee. In exceptional cases where payment of paise cannot be avoided, the total of the sub vouchers sought to be recouped would include paise also. Nevertheless, the recoupment bill shall be submitted to the Treasury Officer/Assistant Treasury Officer concerned for the whole rupee portion only. However for the purpose of balancing the transactions in the main book as well as in the petty cash book, the DDO will (a) indicate the actual amount received in recoupment of the permanent advance; (b) record therein the Un-recouped paise as an item of "rounding of transactions", and (c) carry it over to be claimed through the subsequent recoupment bill by giving particular of the bill in which this amount was short received. Illustrative examples are given in Annexure A&B for guidance.
- (ii) In the case of receipts arising out of sale of waste papers or old newspapers, periodicals, condemned furniture etc, the amounts to be realised should be rounded off to the next rupee and not include paise in the sum total transactions with any party for which a single receipt is given so that the receipts are credited into Government accounts in whole rupees only.

3. Personal claims of Govt. servants and pensioners by way of HRA/DA/TA etc. and all Inner column deductions from salary bill on account of PLI/License fee/Taxes etc. including transactions shall be rounded off in whole rupees. In case of travelling allowance bills the rounding shall be done only at the last stage and not in receipt of each item e.g. Railway fare, Mileage and Daily Allowance, comprising the claim of an individual. Interest on loans and advance to an employee which is computed as a percentage of base amount and its recovery is affected in installments shall be made in whole rupee.
4. Payment of account of pension/Relief on pension, DCRG/Commuted value of pension shall be rounded off to the next rupee.
5. Money order commissions/telegram charges Electricity/Water charges bills and telephone bills may be bills may be paid after rounding off the fractional amount in the bills to the nearest whole rupees.
6. These instruction will come into force with effect from 1<sup>st</sup> January, 1996.
7. It is also clarified that that the necessary amendment in rule 4.10 of STR Volume-I is being carried out accordingly.
8. The contents of these instructions may kindly be brought to the notice of all concerned under your control, for information and necessary action.
9. Receipt of this letter may be acknowledged.

Yours faithfully,

*Sd/-*

(V.S. KUNDU)

Joint Secretary Finance,

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

**Encls.**

**ANNEXURE 'A'**

**Petty Cash Book**

Receipts

Payments

Amount Received	Date	Sub Voucher No. Cheque No.	Particulars	Amount paid	Conveyance	Postage & Stamps	Misc.	Remarks
500	1.4.86	Vr. No. 1	Permanent Cash Imprest					
	2.4.86	Vr. No. 2	Conveyance	15.20	15.20			
	2.4.86	Vr. No. 3	Purchase of Stationery	25.80			25.80	
	2.4.86	Vr. No. 4	Conveyance	20.70	20.70			
			Total	61.70	35.90		25.80	
			Cash in hand	438.30				
			C/O					
500			Total at the end of the day	500.00				
438.30			Balance b/d (Cash in hand)					
61.00	10.4.86	Bill No. 10	Recoupment of permanent Cash imprest					
			Cash in hand c/o	499.30				
499.30			Total at the end of the day	499.30				0.70 unrecovered amount
	15.4.86	Vr.No. 20	Conveyance	16.25	16.25			
	15.4.86	Vr.No. 25	Local purchase of Gum bottles	18.05			18.05	
			Total	34.30	16.25		18.05	
*35.00	15.4.86	Bill No. 26	Recoupment of permanent cash imprest					* Includes Rs. 0.70 on account of Bill No. 10 recouped vide Bill No.26
			Cash in hand	500.00				
534.30			Total at the end of the day	534.30				



**No. 14/6/2010-5FA**

From

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

To

All the Heads of Departments,  
Commissioners Ambala, Hisar, Rohtak & Gurgaon Divisions,  
All Deputy Commissioners and  
Sub Divisional Officers (Civil) in Haryana.

**Dated, Chandigarh, the 18th January, 2010****Subject : Implementation of Electronic Clearing System and Cheque System in the Treasuries.**

For improving the efficiency of treasury operations and moving towards e-governance, the State Government is planning to introduce the concept of electronic transfer of funds through ECS/RTGS/NEFT in all treasuries/sub-treasuries in relation to payments made by various DDOs. Cheque system is also being planned to be introduced simultaneously. This will require creation of a data base. This aspect needs to be conveyed to all DDOs so that the new system gets implemented without any glitches. A brief of same is as follows :-

1. The system is proposed to be implemented w.e.f. 01.03.2010.
2. A data base of bank account details of all persons, to whom payment is likely to be made in near future, is required to be created. This information needs to be gathered by all DDOs from all such persons, e.g. various contractors, vendors, suppliers etc. to whom payments are made. The information should be provided to concerned TO/ATO by DDOs in proforma A (as enclosed) by 31.1.2010.
3. Similar information in proforma B (as enclosed) should be sent by DDOs in relation to all employees of the State Government by 15.2.2010.
4. On the basis of information so provided, the TO/ATO will get it entered on his system and generate a transaction code for each such person/employee. Such details of the person and employee alongwith transaction code would be available by 8.2.2010 and 22.2.2010 respectively and the same should accordingly be got collected by DDOs from TOs/ATOs.
5. While submitting the bills of these persons, the transaction code should invariably be mentioned in bracket alongwith the name of person/employee except in case of salary bills where the bills will continue to be submitted in the same manner as is being done now.
6. The bill will be presented by the DDOs in Treasury Officer in same manner as is being done now.

Necessary directions to all DDOs may be issued and they may be advised to adhere to the time frame mentioned for sending the information.

Yours faithfully,

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

A copy each is forwarded to all the Financial Commissioner & Principal Secretary and Commissioners & Secretaries to Govt. Haryana for information & necessary action.

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

To

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

U.O. No. 14/6/2010-5FA

Dated 18-1-2010

**Contd...**

**Encl.**

**PROFORMA – ‘A’****Information to be provided by 15-01-2010.**

Sr. No.	Name of the person to whom payment is to be made.	Bank Name	Bank Branch Address	Bank Account No. *1	MICR Code *2	IFSC Code of Bank branch *3	PAN of the person *4	DDO Code
1	2	3	4	5	6	7	8	9

- \*1 Bank account number as printed on cheque or bank statement or bank pass book. A photocopy of same should be taken by DDO from the person.
- \*2 MICR code is 9 digit code available on the cheque. So a crossed blank cheque should be taken by DDO from the person to verify the same.
- \*3 IFSC code can be ascertained by person from his bank branch. Information is also available on RBI site [www.rbi.org.in](http://www.rbi.org.in).
- \*4 PAN as provided by income Tax Department is compulsory if payment of Rs. 10,000 or more is to be made to the person. DDO should get a photocopy of PAN card for verification

Name of DDO :.....

Signature of DDO :.....

Date :.....

**PROFORMA – ‘B’****Information to be provided by 31-01-2010.**

Sr. No.	Name of Employee to whom payment is to be made.	Bank Name	Bank Branch Address	Bank Account No. *1	MICR Code *2	IFSC Code of Bank branch *3	PAN of the person *4	GPF Account No. in case employed before 1.1.06/ PRAN in case employed after 31.12.05.	DDO Code
1	2	3	4	5	6	7	8	9	10

- \*1 Bank account number as printed on cheque or bank statement or bank pass book. A photocopy of same should be taken by DDO from the person.
- \*2 MICR code is 9 digit code available on the cheque. So a crossed blank cheque should be taken by DDO from the person to verify the same.



- \*3 IFSC code can be ascertained by person from his bank branch. Information is also available on RBI site [www.rbi.org.in](http://www.rbi.org.in).
- \*4 PAN as provided by income Tax Department is compulsory if payment of Rs. 10000 or more is to be made to the person. DDO should get a photocopy of PAN card for verification.

Name of DDO :.....

Signature of DDO :.....

Date :.....

\*\*\*\*\*

**MOST IMMEDIATE  
DATE BOUND**

From

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

To

The Director, Treasury &amp; Accounts, Haryana.

**Memo No. 28/52/2005-1B&C****Dated, Chandigarh the 20th January, 2006****Subject : Levy of Banking Cash Transactions Tax (BCTT) on cash withdrawal by the Government Departments.**

Reference subject noted above.

The Government of India has introduced levy of a new Tax @ 0.1% on banking transactions, called BCTT, with effect from 1.6.2005, under which :-

- (i) Withdrawal of cash exceeding a specified limit on any single day from an account other than Savings Bank Account from any scheduled bank, and
- (ii) Receipt of cash exceeding a specified limit from any scheduled bank on any single day on encashment of one or more term deposits whether on maturity or otherwise, are taxable.

2. The B.C.T.T. is also payable by offices/establishment of Central/State Government. Accordingly, all the offices/establishment under Haryana Govt. are liable to pay the B.C.T.T. on the amount of cash withdrawal, if the amount exceeds Rs. One lakh in a single day from a single account. The Controller General of Accounts, G.O.I. (CGA) has clarified that the deduction of the B.C.T.T. from cheque amount itself is not in order. The C.G.A. has further advised that in order to recover the B.C.T.T. from Govt. Departments, agency banks should directly debit the tax to Govt. Accounts through payment scroll instead of deducting the tax from cheque amount.

3. After consultation with Accountant General, Haryana, the State Government has decided that Treasury and Accounts Department would make budget provisions for debiting the BCTT in the Revised Estimates 2005-06 through Supplementary Estimates for 3 months and for the next financial year 2006-2007 after obtaining approval of the Accountant General, Haryana in the following manner :-

Major Head	2054-Treasuries & Accounts Admn.
Sub Major Head	51-NA
Minor Head	502-Expenditure Awaiting Transfer (EAT)
Sub Head	99-Banking cash transaction Tax (BCTT)
Detailed Head	51-NA
Object Head	89-Misc.

The Grant Controlling authority will be the Finance Department and Monitoring of expenditure viz-a-viz Budget provision will be done/made by Director Treasuries & Accounts department as non-plan (voted) expenditure. The Treasury Officers will prepare daily a payment voucher equal to the amount shown in the Bank scroll for debit in this account and will assign a separate voucher No. This will be included in the list of payment and schedule of payment of the concerned Treasury under the above head of account. The DDO will be the agency Bank.

4. This will be a temporary arrangement till the final decision is taken by CGA/C&AG of Indian in this regard.

5. It is requested that further action as envisaged above may please be taken urgently and all the Treasury Officers be advised to adopt the above procedure for accounting the BCTT payments received from the bank through payment scrolls by issuing detailed instructions in this regard.

6. The system/procedure adopted by the Treasury Officers at present for booking the BCTT expenditure under Head "8658-Suspense" may be stopped henceforth.

*Sd/-*

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

No. 28/52/2005-1B&C,

Dated 20.1.2006

A copy is forwarded to Accountant General (A&E/Audit), Haryana w.r.t. his letter no. TM (T)/(BCTT)/2005-06/1030-31 dated 19.12.2005 for information.

*Sd/-*

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

No. 28/52/2005-1B&C,

Dated 20.1.2006

A copy is forwarded to All Heads of Department in Haryana State for information.

*Sd/-*

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

A copy is forwarded to Special Secretary Finance (DK)/Under Secretary, Finance (ISM)/Superintendent, F.G. II with the request that action to get the proposed budget structure approved from A.G. Haryana and to make budget provision in consultation with Director, T&A may be taken urgently and to incorporate in the R.E. 2005-2006/BE/2006-07 accordingly.

*Sd/-*

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

To

Special Secretary Finance (DK)  
Under Secretary, Finance (ISM)  
Superintendent, F.G. II.

U.O. No. 28/52/2005-1B&C,

Dated 20.1.2006

\*\*\*\*\*

**No. 3026-3FR-II**

From

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

To

All Heads of Departments, Commissioner of Divisions,  
All the Deputy Commissioners &  
Sub Divisional Officers (Civil) in the Haryana.  
The Registrar, Punjab & Haryana High Court, Chandigarh.

**Dated, Chandigarh, the 10th January, 1994.**

**Subject : Withdrawal of money from banks.**

Sir,

I am directed to refer on the subject noted above and to say that some instances have come to the notice of the Govt. that Govt. officials have been robbed of cash while returning from bank after withdrawal of money for monthly disbursal of salaries etc. of their respective offices. In order that such incidents are prevented in future, you are requested to take the following security measures whenever large amounts of cash are to be transported/withdrawn.

- (i) Vehicles should be used for bringing cash from banks etc.
- (ii) Persons detailed to bring cash should be at least two in number.
- (iii) Steps should be initiated to reduce handing of large sums of cash by making payment/receipts through bank drafts/cheques or treasury challans.
- (iv) Govt. Commercial establishments, in which handling of a large amounts of cash is a routine matter should employ ex-servicemen for security as is being done by the banks.

Kindly acknowledge the receipt.

Yours faithfully,

*Sd/-*

(S.B. Bhatia)

Under Secretary Finance

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

A copy is forwarded to :

All the Financial Commissioners Haryana &  
All Administrative Secretaries to Govt., Haryana, for information.

*Sd/-*

(S.B. Bhatia)

Under Secretary Finance

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

To

All the Financial Commissioner, Haryana.  
All Administrative Secretaries to Govt., Haryana.

U.O. No. 3026-3FR-II/93

Dated, Chandigarh, the 10<sup>th</sup> January, 1994.

\*\*\*\*\*

**(Copy of F D. Hr. No. 14/43/88-2 FA dt. 28th April, 1988)**

**Subject : Change in the procedure for paying money on Govt. account.**

I am directed to invite your attention to Rule 2.7 of STR. Vol. I, wherein the procedure for paying money on Govt. account in Treasury has been laid down and to state that the matter regarding change of procedure for paying petty amounts not exceeding Rs. 50/- on Govt. account into Treasury had been under consideration of the State Govt. for some time past.

2. After careful consideration in the matter it has been decided that in future all individual amounts not exceeding Rs. 50/- on Govt. account should be accepted direct by the Head of the Office concerned instead of depositing the same into treasury. The Head of the office shall issue a receipt to the depositors in form STR 3 in token of having received the amount. The amount so collected by the Head of the office during a day will be deposited into treasury under proper Head of Account by him on the same day or the next working day after having it entered in the office cash book.

3. It has also been decided that where no departmental arrangement to receive such amount exists, the amount in question can be deposited into Govt. Treasury as per existing Rules.

\*\*\*\*\*

**No. 3230-1FR-68/15669**

From

The Commissioner for Planning & Finance and Secretary to Government, Haryana, Planning & Finance Department.

To

All Heads of Departments,  
Commissioners Ambala Divisions, Ambala,  
Deputy Commissioners and  
Sub Divisional Officers (Civil) in Haryana,  
The Registrar, Punjab and Haryana High Court &  
All District and Sessions Judges in Haryana.

**Dated, Chandigarh, the 5th July, 1968.**

**Subject : Procedure regarding the remittance to treasury and withdrawal therefrom.**

Sir,

I am directed to Finance Department circular letter No. 2731-FR-56/753, dated the 23<sup>rd</sup> August, 1956, (copy enclosed) on the subject noted above and to state that the detailed procedure laid down therein for monthly reconciliation of departmental figures of receipt/ expenditure with those of the treasury is not being observed by most of the Heads of Departments as a result of which discrepancies in accounts are not promptly reconciled and frauds, if any, are not detected in time. I am, therefore, to request that compliance of these instructions may kindly be ensured by your office as well as offices under your control.

Yours faithfully,

*Sd/-*

Deputy Secretary Finance (Regulation)  
for Commissioner for Planning & Finance and Secy. to Govt.,  
Haryana, Planning & Finance Department.

No. 3230-1FR-68/15670

Dated, Chandigarh, the 5th July, 1968.

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

By order,

*Sd/-*

Deputy Secretary Finance (Regulation)  
for Commissioner for Planning & Finance and Secy. to Govt.,  
Haryana, Planning & Finance Department.

Copies are forwarded to Financial Commissioners, Haryana, and All Administrative Secretaries to Govt. Haryana, for information.

*Sd/-*

Deputy Secretary Finance (Regulation)  
for Commissioner for Planning & Finance and Secy. to Govt.,  
Haryana, Planning & Finance Department.

To

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

U.O. No. 3230-1FR-68/15670

Dated, Chandigarh, the 5th July, 1968.

\*\*\*\*\*

**Attestation of enclosures to sanction letter.**— It has been observed that enclosures containing details of expenditure given in the sanctions sent to the Audit office are generally unattested and thus the sanctions cannot be acted upon and either these sanctions have to be returned to the sanctioning authority or the matter has to be referred to the departments for sending attested copies of enclosures. This results in delay in issue of authorities either to the T.Os. or other audit officers etc. Suitable instructions may please be issued to all departmental offices to see that the sanctions are sent to audit office complete in all respects and the enclosures attached to the sanctions are invariably attested by a gazetted officer.

(A. G's. Punjab, endorsement No. Misc. II/Sanctions (CH)., Vol.IV/5856/57, dated 8th March, 1956, forwarded to all Heads of Departments with **No. 2195-FD-III-68/4664, dated 19th March, 1966**).

\*\*\*\*\*

**Administrative Approval.**— In Punjab Government letter No. 2083-FR-52/2849, dated the 17th April, 1952, it was laid down that orders conveying administrative approval should not be endorsed to the Accountant-General, Punjab, in future, and that the 'financial sanction' should be communicated to him under the signature of the authority competent to convey such sanctions. The Accountant-General, Punjab pointed out that, in accordance with the provisions of note below rule 18.7 of the Punjab Financial Rules, Volume I, technical sanction to a work can be accepted in audit if it exceeds the amount of the administrative approval by a sum not exceeding 5 per cent. Apparently, Audit cannot exercise the requisite check with regard to the amount for which a work has been technically sanctioned, unless the amount for which it has already been administratively approved, is also known. The matter has been under consideration of Government and it has been decided that the instructions contained in Punjab Government letter referred to above will not, in future, apply so far as the expenditure on works is concerned. In other words, in cases relating to works the orders conveying 'administrative approval' shall be endorsed to the Accountant-General, Punjab, under the signature of the competent authority, and no separate financial sanction will be accorded.

To avoid the risk of any irregular expenditure being incurred, such 'administrative approval' should, however, be accorded only after necessary provision has been made for a work in the Budget Estimates of the particular year.

**(No. 9570-FR-55/10059, dated the 22nd October, 1965).**

\*\*\*\*\*



**Procedure regarding the remittance to Treasury and withdrawal therefrom.—** The question of adopting a suitable procedure regarding the reconciliation of departmental figures of remittances to the Treasury and withdrawals therefrom has been engaging the attention of Government for some time past. The main defect in the present procedure contained in rule 2.2 of the Punjab Finance Rules, Volume I, is that it does not provide for the system of monthly reconciliation of departmental figures with the Treasury figures. The absence of the system of monthly reconciliation is likely to result in certain discrepancies remaining unreconciled for an indefinite period and frauds remaining undetected. In order to obviate these defects it has been decided as under :-

**Remittances to the Treasury.—**

- (a) A Remittances Book should be maintained in Form S.T.R. 6 as laid down in sub-paragraph 3 below rule 2.8 of the Subsidiary Treasury Rules. (Specimen appended).
- (b) Rule 2.2 (v) of the Punjab Financial Rules, Volume I, further lays down that the Head of the Office is required to compare the Treasury Officer's or Bank's Receipts on the Challan or his Pass-Book with the entry in the Cash Book before attesting it and satisfy himself that the amount has actually been credited into the Treasury or the Bank. With a view to facilitating this comparison the challans duly receipted by Treasury should either be pasted in the Remittance Book against the relevant entries or filed in separate files every month, in case their number is very large.
- (c) At the end of every month the Head of Office should prepare a consolidated receipt in the prescribed form, as per specimen appended and forward the same to the Treasury Officer for signatures so as to reach the latter by the 2nd of the following month.
- (d) Immediately on receipt of the consolidated receipt, it would be the duty of the Treasury Officer to compare the entries made therein with those of the Register of Receipts in Form T. A-2 maintained by him in respect of that particular office under Article 35 of the Account Code, Volume II. The Treasury Officer will then send back by the 5th, the Consolidated Receipt to the Head of the Office concerned after affixing his signatures thereon in token of acceptance or pointing out the discrepancies, if any.
- (e) The Consolidated Receipt when received back from the treasury should be filed under the orders of the Head Office after the discrepancies, if any, have been reconciled.

**Withdrawal from the Treasury.—**

It has been noticed that the present procedure regarding the withdrawals from the Treasury as outlined in rule 12.3 (3) of the Punjab Budget Manual (4th Edition), is defective in the following respect :-

- (i) It does not prescribe the maintenance of a Register by a Head of Office, for record and reference, at any particular time, of the number and the amount of the bills sent to the Treasury for encashment.
- (ii) The absence of such a register renders it difficult to watch the receipt book of such bills from the Treasury.
- (iii) It cannot also be ascertained at any particular time whether the amounts received from the Treasury have actually been disbursed or not.

In order to improve upon the present procedure it has been decided as follows :—

- (a) A Bill Register in the form as per specimen appended should be maintained by all Heads of Offices who are authorised to draw money from the Treasury on bills signed by them. The register should be reviewed monthly by the gazetted officer-in-charge of the Cash Branch, if any, or by the Head of office himself. This register will enable the Head of the Office to keep a complete watch over the bills from the time they are sent to the Treasury for encashment to the time the amounts received from the Treasury are finally disbursed.
- (b) At the end of the month, a certificate in the following form should be prepared by the Head of the Office and sent to the Treasury Officer for his signatures so as to reach the latter by the 2nd of the following month.

"I hereby certify that the total withdrawal from the Treasury, on bills drawn by Shri \_\_\_\_\_ Officer-in-charge during 197 \_\_\_\_\_ amount to Rs. \_\_\_\_\_ (in words) Rupees \_\_\_\_\_".

Dated :

Treasury Officer

**Note.—** *It has been brought to the notice of Government that it had not been possible for the Treasury Officers to verify the certificates independently in the absence of details of draws by the Drawing Officers and that the procedure detailed in the above mentioned letter is not being complied by most of the Departments. In order to enable the Treasury Officers to issue the certificate it has been decided that the details of the bills drawn by the Drawing Officers during a month should be furnished by them along with the certificate to the Treasury Officer. The said clause may be considered to have been modified to this extent.*

It is further emphasized that the procedure laid down in the reference quoted above should be followed strictly as there are possibilities of certain withdrawals not finding place in the Cash-book if such a certificate is not obtained by Drawing Officers.

**(No. 1628-FRI-60/5336, dated 15th June, 1960).**

\*\*\*\*\*

***These instructions have been reiterated vide  
No. 1628-FRI-60/5336, Dated 15.6.1960.***

Copy of letter **No. 2731-FR-56/753, Dated, Chandigarh, the 23rd August, 1956** from Shri N.N. Kashyap, I.C.S., Secretary to Govt., Punjab Finance Department, to all Heads of Departments and the High Court, Commissioners of Divisions, District and Sessions Judges and Deputy Commissioners in the Punjab.

**Subject : Procedure regarding the remittance to Treasury and withdrawal therefrom.**

I am directed to state that the question of a depicting a suitable procedure regarding the reconciliation of departmental figures of remittances to the Treasury and withdrawals therefrom has been engaging the attention of the Government for some time past. The main defect in the present procedure contained in rule 2.2 of the Punjab Financial Rules Volume I, is that it does not provide for the system of monthly reconciled action of departmental figures with the Treasury figures. The absence of the system of monthly reconciliation is likely to result in certain discrepancies remaining unrecognized for an indefinite period and frauds remaining undetected. In order to obviate these defects the Governor of the Punjab has been pleased to decide as under :

**REMITTANCES TO THE TREASURY.—**

- (a) A remittance Book should be maintained in Form S.T.R. 6 as laid down in Sub-paragraph 3 below rule 2.8 of the Subsidiary Treasury Rules. (Specimen enclosed).
- (b) Rule 2.2 (v) of the Punjab Financial Rules, Volume, I, further lays down that the Head of Office is required to compare the Treasury Officer's or Bank's Receipts on the Challan or his pass Book with the entry in the Cash Book before attesting it, and satisfy himself that the amount has actually been credited in to the Treasury or the Bank. With a view to facilitating this comparison, the challans, duly received by the Treasury should either be pasted in the Remittance Book against the relevant entries or filed in separate files every month, in case their numbers is very large.
- (c) At the end of every month the Heads of office should prepare a Consolidated Receipt in the prescribed form, as per specimen enclosed and forward the same to the Treasury Officer for signatures so as to reach the latter by the 2nd of the following months.
- (d) Immediately on receipt of the Consolidated Receipt, it would be the duty of the Treasury officer to compare the entries made therein with those of the Register of Receipts in form T.A. 2 maintained by him in respect of that particular office under Article 35 of the Account Code, Volume II. The Treasury Officer will then send back by the 6th, the Consolidated Receipt to the Head of the office concerned after a fixing his signatures thereon in token of acceptance or pointing out the discrepancies if any.
- (e) The Consolidated Receipt when received back from the Treasury should be filed under the orders of the Head of Office after the discrepancies, if any, have been reconciled.

**WITHDRAWAL FROM THE TREASURY. —**

It has been noticed that the present procedure regarding the withdrawals from the Treasury as outlined in rule 12.3 (3) of the Punjab Budget Manual (4<sup>th</sup> Edition), is defective in the following respects :

- (i) It does not prescribe the maintenance of a Register by a Head of Office, for record and reference, at any particular time, of the number and the amount of the bills sent to the Treasury for encashment.
- (ii) The absence of such a register renders it difficult to watch the receipt back of such bills from the Treasury.
- (iii) It cannot also be ascertained at any particular time whether the amounts received from the Treasury have actually been disbursed or not.

In order to improve upon the present procedure it has been decided as follows :-

- (a) A Bill Register in the form as per specimen enclosed should be maintained by all Heads of Offices who are authors to draw money from the Treasury on bills signed by them. The register should be viewed monthly by the gazette officer in charge of the Cash Branch, if any, or by the Heads of officer himself. This register will enable the Head of the Office to keep a complete watch over the bills from the time they are sent to the Treasury for encashment to the time the amounts received from the Treasury are finally disbursed.
- (b) At the end of the month, a certificate in the following form should be prepared by the Head of the Office and sent to the Treasury Officer for his signatures so as to reach the latter by the 2nd of the following month :-

I hereby certify that the total withdrawals from the Treasury on bills by Shri \_\_\_\_\_  
 \_\_\_\_\_ Officer in charge \_\_\_\_\_ during \_\_\_\_\_  
 196 amount to Rs. \_\_\_\_\_ (in words) \_\_\_\_\_.

Dated :

Treasury Officer

- (c) Immediately on receipt of the certificate referred to above, it will be the duty of the Treasury Officer to compare the entries made therein with those of the Register of Expenditure in Form T.A-3 maintained by him in respect of that particular office under Article 35 of the Account Code, Volume II. The Treasury Officer will then send back the certificate to the Head of Office concerned duly signed pointing out the discrepancies, if any, so as to reach the latter by the 5<sup>th</sup> of the month.
- (d) The certificate on receipt from the Treasury will be filed under the orders of the Head of the office after the discrepancies pointed out therein have been reconciled.

Steps are being taken separately to make necessary amendments to the rule but in the meantime the orders contained in this letter should be observed.

No. 2731-FR-56/754,

Dated, Chandigarh, the 23<sup>rd</sup> August, 1956.

A copy is forwarded to the Accountant General, Punjab, Simla, for information with reference to his U.O. No. HAD/II-105/499, dated the 21<sup>st</sup> December, 1956.

By order,

WALAITI RAM  
Superintendent Finance Special,  
*for Secretary to Government, Punjab,*  
Finance Department.

Copies are forwarded to all Administrative Secretaries to Govt. Punjab, for information.

WALAITI RAM  
Superintendent Finance Special,  
*for Secretary to Government, Punjab,*  
Finance Department.

To

All Administrative Secretaries to Government, Punjab.

U.O. No. 2731-FR-56,

Dated, Chandigarh, the 23<sup>rd</sup> August, 1956.

Copies are forwarded to the Secretary to the Chief Minister, Private Secretaries to the Ministers and Personnel Assistant to the Deputy Ministers and Chief Parliamentary Secretary, for the information of the Chief Minister, Deputy Ministers and Chief Parliamentary Secretary.

WALAITI RAM  
Superintendent Finance Special,  
*for Secretary to Government, Punjab,*  
Finance Department.

To

The Private Secretaries to the Chief Minister, Ministers,  
Deputy Ministers and Chief Parliamentary Secretary.

U.O. No. 2731-FR-56,

Dated, Chandigarh, the 23<sup>rd</sup> August, 1956.

**Contd...**

**Encl.**

**Treasury remittance book**

Office of the \_\_\_\_\_

Date of Remittance	Amount in words Rupees Annas	Amount in figure Annas Rupees	Signature of the Treasure or other person designated to attach second signature for sums under Rs. 500/- received by transfer in accounts.	Signature of Treasury Account.	Signature of No. & date Remarks the Treasury of the Officer for Treasury sums not less Challan than Rs. 500/-

---

### Consolidated Treasury Receipt

\_\_\_\_\_ TREASURY

Received from the officer-in-Charge \_\_\_\_\_

\_\_\_\_\_ the sums of rupees\* \_\_\_\_\_

for credit to Government account during \_\_\_\_\_ 196

Rupees\*\*

Dated the

Treasury Officer

---

\* In words

\*\* In figures

1. Bill No. and date
2. Particulars of the bill
3. Pay of Establishment
4. Compensatory Allowance
5. House rent and other Allowances
6. Travelling Allowance
7. Gross amount
8. Deductions
9. Net Amount
10. Dated initials of the gazetted officer signing the bill
11. Date of presentation at the Treasury
12. Amount assessed by the Treasury
13. Date of signing acknowledgement with initials of the officer signing the bill.
14. Date of receipt from the treasury
15. Date of entry in the cash-book.
16. Initials of Gazetted Officer in charge of the cash
17. Month of encashment
18. 2<sup>nd</sup> Month
19. 3<sup>rd</sup> Month

Reference to bill No. and date in which balance has been short drawn.

Remarks.

\*\*\*\*\*

***These instructions have been Cancelled vide  
No. 28/8/84-2B&C, Dated 13.02.1985.***

**No. 28/8/84-2B&C**

From

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

To

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

**Dated, Chandigarh, the 12th November, 1984**

**Subject : Restructuring of the existing Accountant General Officers in various States in to Accountant General (Accounts & Entitlement) and Accountant General (Audit) Offices.**

Sir,

I am directed to invite your attention to Finance Department letter of even number dated 15-3-84 and 8.5.84 and 15-6-84 on the subject noted above vide which it was requested that all such sanctions which have financial bearings and which concern the Audit or the Accounting functions or both the functions should be sent to respective or both the offices. It has now been brought to the notice of the F.D. by the A.G. (Accounts and Entitlement) Haryana that the sanctions relating to re-imburement of medical claims, Journey beyond adhere of jurisdiction payment of honorarium, clearance of efficiency bar, charge Reports of gazetted officers, posting and transfer orders, appointment orders of new incumbents, orders of pay fixation which are purely meant for A.G. (Audit) are being sent to his office.

This clearly tends to show that the earlier instructions are not being adhered to properly. This being so, it is emphasized once again that it may please be ensured that in future sanctions pertaining to matters mentioned above may kindly be rendered to A.G. (Audit) Haryana only and not to A.G. (Accounts and Entitlement) Haryana. You are also requested to bring these instructions to the notice of all the officers/officials working under you control for strict compliance.

Yours faithfully,

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

No. 28/8/84-2B&C

Dated, Chandigarh, the 12-11-1984



A copy is forwarded to the Accountant General (Accounts & Entitlement) Haryana, Chandigarh for information with reference letter No. TM (T)-16 (I)/84-85/1180-89, dated 27.8.84.

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

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

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

To

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

U.O. No. 28/8/84-2B&C

Dated, Chandigarh, the 12-11-1984.

\*\*\*\*\*

***These instructions have been Revised partly vide  
No. 28/8/84-2B&C, Dated 31.3.1986.***

**No. 28/8/84-2B&C**

From

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

To

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

**Dated, Chandigarh, the 1st/15th June, 1984**

***Subject : Restructuring of the existing Accountant General Offices in various States in to Accountant General (Accounts & Entitlement) and Accountant General (Audit) Offices.***

Sir,

I am directed to invite your attention to Finance Department letter of even number dated 15.3.84 and 8.5.84 on the subject noted above and to enclose a copy of letter No. TM (T)-16 (1)/84-85/688-4, dated 30.4.84. with its enclosures received from the Accountant General (Accounts and Entitlements) Haryana wherein the sanctions which are to be sent to the Accountant General (Accounts and Entitlements) and Accountant General (Audit) have been indicated. These lists are not exhaustive. As far as possible all such sanctions which have financial bearings and which concerns whether the Audit or the Accounting functions or both the functions may be sent to respective or both offices.

I am again to request you that the instructions regarding bifurcation of Accountant General Office, Haryana may kindly be followed strictly to enable the Accountant General Haryana to work properly and smoothly.

Yours faithfully,

*Sd/-*

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

No. 28/8/84-2B&C

Dated, Chandigarh, the 1/15-6-1984

A copy is forwarded to the (i) Accountant General (Accounts & Entitlement) Haryana, Sector-17, Chandigarh (ii) Accountant General (Audit), Haryana, Sector-17, Chandigarh for information with reference letter No. TM (T)-16 (1)/84-85/688-A, dated 30-4-84.

*Sd/-*

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

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

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

To

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

U.O. No. 28/8/84-2B&C

Dated, Chandigarh, the 1/15-6-1984.

Copy of letter **No. TM (T)-16 (1)/84-85/688-A, dated 30.4.84** from Dy. A.G. (Accounts) O/o A.G. Haryana, Chandigarh to the Commissioner & Secy. to Govt. Haryana, Finance Department, Chandigarh.

**Subject : Restructuring of the existing Accountant General Offices in various States in to Accountant General Accounts & Entitlements) and Accountant General (Audit) Offices.**

I am to invite a reference to this office letter No. TM(T)-16(1)/83-84/851, dated 6.2.1984, on the subject cited above requesting you therein to issue suitable instructions to all Secretaries to Government and Heads of Departments to send copies of sanctions required to be communicated to the Offices of the Accountant General (A&E) and Accountant General (Audit).

2. As earlier intimated the Office of the Accountant General (Audit) which has started functioning from 1<sup>st</sup> March, 1984 is exclusively entrusted with the responsibilities of audit of transactions relating to Government of Haryana. The Office of the Accountant General (A&E) is concerned with the Compilation and maintenance of accounts, pension, provident fund and other entitlement functions.

3. In view of the fact that both these offices are concerned with the sanctions issued by Government and Government departments in respect of matters falling under their respective functional spheres, an indication has been given in the Statements enclosed about the nature of sanctions which need to be communicated to the different offices. Statement-I shows the sanctions which are to be sent to the Accountant General (A&E), Statement-II relates to sanctions pertaining to Accountant General (Audit).

4. The list given in the enclosed statements cannot be exhaustive. It is, however, requested that as far as possible all such sanctions which have financial bearing and which concerns either the Audit or the Accounting functions or both the functions may be sent to respective or both the offices with a view to facilitate the responsibilities entrusted to the two offices.

5. This issues with the approval of the Accountant General.

**Statement-I**

Particulars relating to the sanctions which are required to be sent to the Accountant General (Accounts & Entitlements), Haryana, Chandigarh.

1. All sanctions pertaining to Provident Fund Accounts.
2. All sanction pertaining to Payment of pensions and Family Pensions.
3. Budget Estimates/Communications Supplementary grants and Re-appropriation orders.
4. Sanctions regarding General assistance to State Government.
5. Financial Sanctions pertaining to contingency fund.
6. Sanctions pertaining to loans and advances to Government Servants.
7. Sanctions pertaining to loans and advances to local bodies.
8. All amendments to State Rules relating to Accounting procedure.
9. Sanction to the investigation of time-barred claims of pay and allowances, TA, Medical etc.
10. Sanctions pertaining to journey beyond Jurisdiction of officers whose pay slips are issued by A.G. (A&E).
11. Sanctions pertaining to refund of lapsed deposits and refund bills of revenue side.
12. All sanctions relating to the claims requiring Pre-audit by this office.
13. Sanctions relating to declaration of Drawing & Disbursing officers including cheque drawing authorities of P.W. Departments.

**Statement-II**

Particulars are relating to the sanctions which are required to be sent to the Accountant General (Audit) Haryana, Chandigarh.

1. Sanctions relating to creation/extension of posts/appointments.
2. Sanctions relating to promotions, reversions, and grant of leave etc. of Senior Officers only (Heads of Departments, Secretaries and other important appointments).
3. Sanctions regarding creation of posts and continuation thereof.
4. Amendments and orders relating to all State Rules, Codes and Manuals, pensions/provident fund, service rules, advances etc.
5. All sanctions regarding administrative, technical and financial approval of schemes, projects and works.
6. All orders end sanctions of a general nature having a bearing on service matters and rules and procedures.
7. Sanctions of periodical and special charges such as renting of buildings etc., unusual charges and expenses.
8. All orders regarding provision of funds, re-appropriation, releases for contingency fund and sections classifiable to contingency fund.
9. Orders involving waivers, writing off of losses, losses per se on whatever account.

\*\*\*\*\*

**No. 28/8/84-2B&C**

From

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

To

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

**Dated, Chandigarh, the 15th March, 1984.**

**Subject :** Restructuring of the existing Accountant General Offices in various States in to Accountant General (Accounts and Entitlement) and Accountant General (Audit) Offices.

Sir,

I am directed to invite your attention to the subject noted above and to say that consequent upon the bifurcation of the office of Accountant General, Haryana in to two separate offices one dealing with Accounts and Entitlement and other with Audit, the audit of the following will be conducted by the office of the Accountant General (Audit) Haryana, Sector 17, Chandigarh :-

- (i) Departments and Government Undertakings of Haryana Government.
- (ii) Transactions relating to Government of India including income tax and Central Excise etc., in the territorial Jurisdiction of Haryana State.
- (iii) Autonomous and grants-in-aid-institutions and bodies in the State of Haryana.

2. The rest of the work will be done by the Accountant General (Accounts and Entitlement) Haryana, Sector 17, Chandigarh. A copy of C.A.G. of India letter No. 59-TA1/199-83 dated 21.1.84 is enclosed for information. It is, therefore, requested that in future all correspondence may please be addressed to the concerned Accountant General. Besides this, copies of all the sanctions and orders issued on or after 1.3.1984 in respect of matters relating to rules, service conditions, financial and treasury regulations, allotment of budget reappropriation etc., revision of pay scales of the staff, creation of posts and abolition of posts etc., which are required to be communicated to the Accountant General in terms of provisions contained in chapter-XVIII of the Financial Rules, Vol. I, the Budget manual and the Treasury/Sub-Treasury Rules, may please be sent to both offices at the address given below :—

- (i) Accountant General, (Accounts and Entitlement) Haryana, Sector 17, Chandigarh.
- (ii) Accountant General (Audit), Haryana, Sector-17, Chandigarh.

I am to request that the above instructions may kindly be strictly followed in future. You are also requested to bring the above instructions to the notice of all the officers/officials working under your control for strict compliance.

Yours faithfully,

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

No. 28/8/84-2 B&C

Dated, Chandigarh, the 15<sup>th</sup> March, 1984.

A copy is forwarded to the (i) Accountant General (Accounts and Entitlement) Haryana, Sector 17, Chandigarh. (ii) Accountant General (Audit) Haryana, Sector 17, Chandigarh, for information.

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

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

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

To

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

U.O. No. 28/8/84-2 B&C

Dated, Chandigarh, the 15<sup>th</sup> March, 1984.

**Contd...**

**Encl.**

Circular No. 3-T.I./1984.

**No. 59-TA1/199-83****OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA.  
NEW DELHI-110002.****DATED 21st January, 1984.**

To

The Secretary to the Government of India,  
Ministry of Finance,  
(Department of Economic Affairs in Budget Division),  
New Delhi.

The Chief Secretaries of all States.

**Subject : Restructuring of the existing Accountant General Offices in various States in to Accountant General Offices in various States in to Accountant General (Accounts) and Accountant General (Audit) Offices.**

Sir,

The Phenomenal growth of plan expenditure and proliferation in the activities of the Government have given rise to the need for re-orientation of the offices of the State Accountants General for more effective discharge of the audit and Accounts functions. This matter has been under consideration of the C.A.G. for some time past and after consulting the Government of India it has been decided that the existing Accountant's General Offices in various States would be bifurcated in to two separate Offices to look after the accounting and audit needs of the states Government. It is expected that this will result in improvement in the quality of audit and provide the State Governments with better equipped accounting end entitlement organizations.

The broad outline of the new set up will be as follows :-

- (a) Accountants General Offices will from 1.3.84 be bifurcated in to two distinct Offices with separate cadres. The Accountant General (Accounts and Entitlement) will deal with accounts and entitlement. The Accountant General (Audit) will be in charge of all audit work.
- (b) The broad division of work between the two Accountants General will be as follows :-
  - (1) The Accountant General (Accounts & Entitlement) will be responsible for the following functions :-
    - (i) Receipt of accounts and vouchers from the Treasury Offices P.W. Divisions and Forest Divisions and their compilation.
    - (ii) Preparation of Appropriation Accounts and Finance Accounts.
    - (iii) Maintenance of detailed accounts of loan and advances.
    - (iv) Maintenance of provident fund Accounts wherever this work is still with the Accountant general.
    - (v) Pension Verification/report.
    - (vi) Gazetted Entitlement involving issue of pay slips etc. Where this work is still with the Accountant General.
    - (vii) Reconciliation of a accounts maintained in the Accountant General Office with those of the treasuries in respect of transactions under various deposit heads.

- (2) The Accountant General (Audit) will look after the following items of work :-
- (i) Audit of the accounts and vouchers received in the office of Accountant General (Accounts) from the treasury Offices.
  - (ii) Pension Audit sanctioned by the Accountants General (Accounts).
  - (iii) Audit of Government Departments and Offices including audit under C.A.G.'s Act 1971.
  - (iv) Local audit of Public works/Forest Offices.
  - (v) Audit of projects and Resident Audit Offices.
  - (vi) Audit of Commercial undertakings of State Government, Corporations etc.
  - (vii) Audit of State Receipts.
  - (viii) Local Audit Department (In west Bengal and Bihar only) till such time this work is transferred to State Governments.

The new set up will call for change in the areas of interaction between the State Governments and the Accountants General's Offices. Sanctions of various kinds issued by the State Governments which have hitherto been marked to the Accountants General Offices, will from 1.3.84 onwards, have to be marked to both the new offices which will exist from that date i.e. the office of the Accountant General (Accounts) and the Office of the Accountant General (Audit).

This letter is in the nature of a preliminary intimation about changes in the structure of our organization which will be coming in to effect in the near future. The Accountant General concerned will be writing to you again in more detail and would request you, at that stage to issue suitable instructions to your subordinate formations.

Yours faithfully,

*Sd/-*

(S. R. Mukerji)

Addl. Dy. Comptroller and Auditor  
General (H).

No. 60-T.I/199-83 Dt. 21.1.1984.

Copy forwarded to all :-

Accountants General (Accounts) as per mailing list.

Accountants General (Audit).

All officers and sections in this offices.

*Sd/-*

(Sunil Verma)

Joint Director (TA).

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

*Sd/-*

Under Secretary Finance (B)

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

To

The Financial Commissioners Haryana.

All Administrative Secretaries to Govt., Haryana.

U.O. No. 28/8/84-2 B&C

Dated, Chandigarh, the 8<sup>th</sup> March, 1984.

\*\*\*\*\*





**No. 1/87/2009-4FDIII**  
**GOVERNMENT OF HARYANA**  
**FINANCE DEPARTMENT**

**Office Memorandum**

**Dated, Chandigarh, the 5th November, 2009**

From

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

To

All Heads of the Departments,  
All Commissioners of Divisions,  
All Deputy Commissioners and SDO (Civil) in Haryana,  
The Registrar, Punjab & Haryana High Court, Chandigarh.

**Subject : Supply of copy of the contracts and agreements for the purchase of Rs. 5.00 lakh and above.**

Sir,

I am directed to invite your attention to the subject cited above and inform you that a copy of contract and agreement for the purchase of Rs. 5.00 lakh and above made by your Departments and required to be sent to Accountant General (Audit Office), Haryana for scrutiny. You are therefore, requested to supply the copies of contracts and agreements for purchase of Rs. 5.00 lakh and above to Accountant General (Audit), Haryana, Chandigarh invariably.

Yours faithfully,

*Sd/-*

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

Endst. No. 1/87/2009-4FDIII

Dated, Chandigarh, the 5<sup>th</sup> Nov., 2009

A copy is forwarded to the Accountant General (Audit), Haryana, Chandigarh with reference to his No. CASS-I (C)Contracts/2009-10/463, dated 13.10.2009 for information and necessary action.

*Sd/-*

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

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

*Sd/-*

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

To

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

U.O. No. 1/87/2009-4FDIII

Dated, Chandigarh, the 5<sup>th</sup> Nov., 2009

\*\*\*\*\*

From

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

To

All Heads of Departments,  
Haryana.

**Memo No. 37/2/2005-6B&C**

**Dated, Chandigarh, the 29th November, 2005**

**Subject : Supply of copy of the contracts and Agreements for the purchase of 5 lakh and above.**

It has been informed by the Accountant General (Audit), Haryana (copy enclosed) Plot No. 5, Sector-33-B, Chandigarh that the departments may be instructed to supply copies of contracts and agreements for purchases of Rs. 5 lakh and above to audit office immediately. It may be complied strictly please.

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

Endst. No. 37/2/2005-6B&C

Dated 29-11-2005

A copy is forwarded to the Accountant General (Audit) with reference to their letter No. (ASS-ICC)/Contract/2005-06/1085 dated 18-10-2005.

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

**Contd...**  
**Encl.**

**Office of the Accountant General  
(Audit), Haryana.  
Plot No. 5 Sector 33-B,  
Chandigarh – 160020.  
No. (ASS-ICC)/Contract/2005-06/1085  
Date : 18-10-2005**

To

The Financial Commissioner & Secretary,  
Finance Department, Haryana,  
Chandigarh.

**Subject : Supply of copy of the contracts and Agreements for Purchases of Rs. 5.00 lakh and above.**

Sir,

Copy of the contracts and agreements for purchases of Rs. 5.00 lakh and above are required to be sent to Audit Office for scrutiny.

It is therefore requested that all the Departments may kindly be instructed to supply copies of contracts and agreements for purchases of Rs. 5.00 lakh and above to Audit office invariably.

This may be treated as most urgent.

Yours faithfully,

*Sd/-*  
Audit officer

\*\*\*\*\*

**GOVERNMENT OF HARYANA  
FINANCE DEPARTMENT**

**No. 28/26/87-2B&C**

From

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

To

All Heads of Departments, in the Haryana State,  
The Registrar, Punjab and Haryana High Court, Chandigarh.

**Dated, Chandigarh, the 25th February, 1991**

**Subject : Supply of copies of Financial Sanctions.**

Sir,

I am directed to invite your attention to Finance Department letter No. 28/26/87-2B&C dated 21<sup>st</sup> December, 1990 on the subject cited above and to state that it has once again been pointed out by the Accountant General (Audit), Haryana that despite clear instruction issued by the Finance Department time and again, these are not being meticulously followed by various Heads of Departments and only one copy instead of three copies of sanction involving financial implications is being supplied to him. Non-compliance of the instructions issued by Finance Department is a serious matter which not only causes hardship/embarrassment to audit authorities but also involves unnecessary delay at all levels. The Finance Department takes a serious view of this lapse. It is, therefore, once again requested that the instructions issued on the subject may kindly be followed strictly and all concerned under your control may also be directed to supply three copies of such sanctions to the Accountant General (Audit), Haryana in future.

2. Please ensure that the above instructions are strictly adhered to by all concerned in future.
3. Receipt of this letter may kindly be acknowledged.

Yours faithfully,

*Sd/-*

Joint Secretary Finance (Budget)  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

A copy is forwarded to all the Financial Commissioners, Haryana and all the Administrative Secretaries to Govt. Haryana for information and necessary action with reference to Finance Department U.O. No. 28/26/87-2B&C dated 21.12.1990.

2. They are, once again, requested to ensure that in future, three copies instead of one copy of the sanctions involving financial implications are supplied to the Accountant General (Audit), Haryana.

*Sd/-*

Joint Secretary Finance (Budget)  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All the Financial Commissioner, Haryana.  
All the Administrative Secretaries to Govt., Haryana.

U.O. No. 28/26/87-2B&C

Dated 25.2.1991

\*\*\*\*\*

***These instructions have been Reiterated vide  
No. 28/26/87-2B&C, Dated 25.2.1991.***

**No. 28/26/87-2B&C**

From

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

To

All the Heads of Departments in the Haryana State.  
The Registrar, Punjab & Haryana High Court, Chandigarh.

**Dated 21st December, 1990**

**Subject : Supply of copies of Financial sanctions.**

Sir,

I am directed invite your attention to Finance Department letter No. 28/26/87-2B&C dated 17<sup>th</sup> May, 1990 on the subject cited above and to state that it has again been pointed out by Accountant General (Audit), Haryana that despite clear instructions issued by the Finance Department vide letter *ibid*, these are not being strictly followed by various Heads of Departments and only one copy instead of three copies of sanction involving financial implications is being supplied to him. Non-compliance of the Finance Department instructions is a serious matter which not only causes hardship/embarrassment to audit authorities but also involves unnecessary delay at all levels. I am, therefore, once again to request you that the instructions issued on the subject may kindly be followed meticulously and all concerned under you may also be directed to supply three copies of such sanctions to the Accountant General (Audit), Haryana.

2. Please ensure that the above instructions are strictly adhered to by all concerned in future.

Yours faithfully,

*Sd/-*

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

A copy is forward to all the Financial Commissioners, Haryana and all the Administrative Secretaries to Govt. Haryana for information and necessary action w.r.t. Finance Department U.O. No. 28/26/87-2B&C dated 17<sup>th</sup> May, 1990.

They are again requested to ensure that in future, three copies of the sanctions involving financial implications are supplied to the Accountant General (Audit). Haryana. All concerned may kindly be informed accordingly to avoid delay at all levels.

*Sd/-*

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

To

All the Financial Commissioner Haryana.  
All the Administrative Secretaries to Govt., Haryana.

U.O. No. 28/26/87-2B&C

Dated 21-12-90

\*\*\*\*\*

***These instructions have been Reiterated vide  
No. 28/26/87-2B&C, Dated 21.12.1990.***

**No. 28/26/87-2B&C**

From

The Financial Commissioner & Secretary to Govt.,  
Finance Department.

To

All the Heads of Departments in the Haryana State,  
The Registrar, Punjab & Haryana High Court, Chandigarh.

**Dated 17th May, 1990**

**Subject : Supply of copies of Financial sanctions.**

Sir,

I am directed invite your attention to Finance Department letter No. 28/26/87-2B&C dated 10<sup>th</sup> Sep., 1987 on the subject cited above and to state that it has again been pointed out by Accountant General (Audit), Haryana that the instructions contained in the Finance Department letter quoted above are not being strictly followed by various Heads of Departments and only one copy of sanction involving financial implications is being supplied to him. I am, therefore, once again to request you that the instructions issued on the subject may be followed strictly and all concerned under you may also be directed to supply three copies of such sanctions to the Accountant General (Audit), Haryana.

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

A copy is forward to all the Administrative Secretaries to Govt. Haryana for information and necessary action w.r.t. Finance Department U.O. No. 28/26/87-2B&C dated 10.9.87.

They are again requested to ensure that in future, three copies of the sanctions involving financial implications are supplied to the Accountant General (Audit).

\*\*\*\*\*

**IMMEDIATE****No. 28/26/87-2B&C**

From

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

To

All Heads of Departments in the Haryana State,  
The Registrar, Punjab and Haryana High Court,  
Chandigarh,**Dated, Chandigarh, the 10th September, 1987.****Subject : Supply of copies of Financial Sanctions.**

Sir,

I am directed to refer to the subject noted above and to say that it has been brought to the notice of the Finance Department by the Accountant General, (Audit), Haryana that only one copy of sanctions involving financial implications is being supplied presently to his office by your departments which is inadequate for distribution among the branches of his office. It is, therefore, requested that three copies of such sanctions may please be supplied to Accountant General (Audit) Haryana in future. These instructions may please be brought to the notice of the staff working under your control for strict compliance.

2. Receipt of the letter may please be acknowledged.

Yours faithfully,

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

No. 28/26/87-2B&amp;C

Dated, Chandigarh, the 10<sup>th</sup> Sept. 1987.

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

2. They are requested to ensure that in future, three copies of the sanction involving financial implications are supplied to Accountant General (Audit) Haryana.

*Sd/-*Dy. Superintendent Budget & Committee,  
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. 28/26/87-2B&amp;C

Dated, Chandigarh, the 10<sup>th</sup> Sept. 1987.

\*\*\*\*\*



**No. 28/26/87-2B&C**

From

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

To

All Heads of Departments in the Haryana State.  
The Registrar, Punjab and Haryana High Court, Chandigarh,

**Dated, Chandigarh, the 8th September, 1987.****Subject : Supply of copies of Financial Sanctions/information in respect of Drawing & Disbursing Officers.**

Sir,

I am directed to refer to Finance Department's circular letter even No. dated 10<sup>th</sup> September, 1987 on the subject noted above and to say that it has been brought to the notice of Finance Department by the Accountant General (Audit) Haryana that under the Comptroller and Auditor General's (Duties, Powers and conditions of Service) Act, 1971, it is the duty of the Comptroller and Auditor General of India to audit all expenditure made from all receipts paid in to the consolidated fund of India/State and of each Union Territory having a legislative Assembly. For this purpose it is imperative that full information about all the drawing & disbursing officers and of all the authorities (with their units/Sub units) responsible for the levy and collection of Government's revenue are invariably sent to Audit. Similarly all the notifications, orders and instructions issued by the Administrative Departments of the Government having an effect on the monetary functions as on the opening of new Units authorized to draw/remit money at Govt. treasuries are required to be sent to audit.

2. It is, therefore, requested that full information about all the drawing and disbursing officers as well as copies of notifications/Rules/orders/Instructions involving important financial implications may please be sent to Accountant General (Audit) in future. These instructions may please be brought to the notice of staff working under your control for strict compliance in future.

3. Receipt of this letter may please be acknowledged.

Yours faithfully,

Sd/-

Dy. Superintendent Budget & Committee,  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

No. 28/26/87-2B&amp;C

Dated, Chandigarh, the 8<sup>th</sup> Sept. 1987.

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

2. They are requested to ensure that, in future, the above information involving financial implications are supplied to Accountant General (Audit) Haryana.

Sd/-

Dy. Superintendent Budget & Committee,  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

---

To

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

U.O. No.28/26/87-2B&C

Dated, Chandigarh, the 8<sup>th</sup> Sept. 1987.

Endst. No. 28/26/87-2B&C

Dated, Chandigarh, the 8<sup>th</sup> Sept. 1987.

A copy is forwarded the R.K. Ghosh, IA&AS, Deputy Accountant General (Works & Revenue) O/o Accountant General (Audit) Haryana with reference to his D.O. letter No. RAW/S/OR/2527, dated 14.9.87 for information.

*Sd/-*

Dy. Superintendent Budget & Committee,  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

\*\*\*\*\*

**No. 28/8/84-2B&C**

From

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

To

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

**Dated, Chandigarh, the 13th February, 1985****Subject : Furnishing of copies of sanctions to Accountant General (Audit) Haryana.**

Sir,

I am directed to invite your attention to Finance Department's letter of even number dated the 15<sup>th</sup> June, 1984 on the subject noted above and to say that copies of sanctions will continue to be sent to the offices of Accountant General (Accounts) and Accountant General (Audit) in accordance with the instructions issued vide Finance Department letter referred to above. The instructions issued vide Finance Department letter of even number dated 12-11-1984 may please be treated as cancelled.

2. The Drawing and Disbursing Officer may be instructed to attach in all cases of a copy of the sanction with the bill in support of the amounts withdrawn.

Yours faithfully,

*Sd/-*

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

No. 28/8/84-2B&amp;C

Dated, Chandigarh, the 13<sup>th</sup> February, 1985

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

Copies of Finance Department letter No. 28/8/84-2B&C, dated 8-5-1984 and 15-6-84 are sent to Accountant General (Audit) for information with reference to his letter No. Cont. Co-order/1-2/Sanction 84-85/2-98-11-A, dated 25-1-1985.

*Sd/-*

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

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

*Sd/-*

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

To

All the Financial Commissioner Haryana.  
All Administrative Secretaries to Govt., Haryana.

U.O. No. 28/8/84-2B&amp;C

Dated, Chandigarh, the 13<sup>th</sup> February, 1985

\*\*\*\*\*

**Ex Post facto Sanction.**—The Accountant-General, Punjab has pointed out that while according ex-post facto sanctions, the authorities competent to accord such sanctions do not indicate in the sanction, the circumstances under which prior sanction could not be accorded before actually incurring the expenditure. The action taken or proposed to be taken against the official(s) at fault, is also not invariably indicated in such sanctions. The present position, therefore, is that the above information has to be called for by him individually from the department concerned entailing thereby a lot of prolonged correspondence and consequent delay in finalising cases besides a lot of un-necessary labour. He has further observed that in certain cases, reasons for regularising the irregularities, which were supplied by the Administrative Department subsequently were generally available with them at the time of according the sanctions. Had these reasons been embodied in the body of sanctions a good deal of labour and unnecessary correspondence on the part both of the departments concerned and the Audit Office would have been avoided.

In view of the above position, it has been decided that in cases involving ex-post facto sanctions the departments should invariably state either in the body of the sanction itself or in an enclosure, thereto, the circumstances under which the sanction could not be accorded before incurring expenditure. Action taken or proposed to be taken against the official(s) at fault may also be indicated.

It is also observed that some times an ex post facto sanction issued in order to meet some audit objection raised by Accountant-General, Punjab's office. In order to facilitate proper linking of cases, in his office, it is requested that references issued from the Audit Office in each case, should be quoted in the sanction.

**(U.O. No. 4721-B&C-63, dated 18th July, 1963).**

\*\*\*\*\*

**Ex post facto sanctions.—** It has been decided in consultation with the Accountant General, Punjab, and the Public Accounts Committee that the following procedure for dealing with cases requiring *ex post facto* financial sanction should be followed :-

- (i) When it has been noticed by the Department or is brought to notice by Audit that an irregularity has been committed in incurring expenditure by an authority not competent to do so under its own powers, the matter will be dealt with by the Department in the same manner as the original proposal and the sanction of the competent authority will be obtained thereto to regularise the sanction. While dealing with such cases, the Head of Department/Administrative Department should consider what disciplinary measures are required to be taken and what remedial action is called for so as to avoid repetition of such irregularities in future. For this purpose the Head of Department or the Administrative Secretary should invariably obtain explanation of the officer or officers concerned and after completing the enquiry should record his findings and take such action as may be considered necessary. This might include disciplinary action against the officer/official, issue of general instructions designed to prevent misunderstanding or misconduct in such matters in future or the amendment of existing rules.
- (ii) Where approval of Finance Department is required for regularising such sanctions, this department would consider each case on merits. Where the irregularity is technical or it does not involve flagrant violation of rules and regulations, the *ex post facto* sanction would be agreed to, after difference, if any, being resolved by discussion at appropriate levels in the Administrative and Finance Department. In other cases, the Finance Department before agreeing to *ex post facto* sanction being accorded would advise consideration of the case by the Council of Ministers- Orders regularising the sanction will be issued only after the decision of the Council of Ministers has been taken in regard to disciplinary measures or remedial action.

**(U.O. No. 1024-B&C-58, dated the 5th April, 1958).**

\*\*\*\*\*

---

**Ex Post facto Sanctions.**— With a view to enabling the Accountant General, Punjab, to include in the Audit Report cases in which the Finance Department refused to record ex post facto sanctions, it has been decided to supply in future to the Accountant General's Office copies of the correspondence of such unsanctioned charges.

(2) Expenditure should not, therefore, be incurred in anticipation of the approval of the Finance Department as that Department would not agree to accord ex-post facto sanctions as a matter of course to obvious irregular charges. In cases where the approval is not accorded, it would be for the Department concerned to defend such cases before the Public Accounts Committee against the combined opposition of the Accountant General and the Finance Department.

**(No. 4542-B-49/3299, dated Shimla-2, the 2nd December, 1949)**

\*\*\*\*\*



**IMPORTANT****Subject : Charging of Interest on Advances given to Corporations etc.**

Will all the Financial Commissioners and Principal Secretaries/Administrative Secretaries to Govt. Haryana kindly refer to the subject noted above?

2. A number of Govt. departments get their works carried out through some Govt. Corporations e.g. Hartron makes computer related purchases for various departments, Haryana State Roads and Bridges Development Corporation (HSRBDC) carries out various works of construction. Similarly some other Corporations/Bodies (e.g. Police Housing Corporation etc.) might be carrying out similar works for other departments. In this process large amounts of money from Consolidated Funds are transferred to these Corporations/Bodies and the same remains with them till utilization. Due to time lag between receipt of fund and final execution of work or purchase of material, the funds remain idle with such Corporations/Bodies and are normally kept in fixed deposits with various banks. Interest accruing on these deposits runs into several crores in some of these Corporations. Since these Corporations/Bodies are taxable entities and subject to direct tax, so tax @ 30% is paid by these entities on such interest income. Even if such entities are in losses, they might have to pay presumptive tax (MAT) although at a lesser rate. So there is net outflow of the money from State Govt. At present these entities do not pay any interest to various departments on the funds deposited by them.

3. The matter has been examined in detail and it has been decided by the Govt. that all such Boards/Corporations/Societies, to whom various departments provide funds for works/purchases will pay an interest @ 6% per annum to such departments on half yearly basis, till the funds are actually utilized by them. A margin of 2 weeks between date of receipt of fund and date of utilization can be allowed as interest free period. The Administrative Department will be responsible for recovering the funds from such entities on half yearly basis and deposit the same in receipt head 0049-Interest Receipt for which a specific scheme will be created by the Finance Department with the approval of Accountant General, Haryana.

4. 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 and Principal Secretaries/  
Administrative Secretaries to Govt. Haryana.

U.O. No. 28/43/ 2010-1B&C

Dated : 9<sup>th</sup> March, 2011.

Endst. No. 28/43/ 2010-1B&C

Dated : 9<sup>th</sup> March, 2011.

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. All the Heads of Departments in Haryana.
4. All the Chief Administrators/Managing Directors of the Boards/Corporations in Haryana.
5. All the expenditure control branches of F.D.

Superintendent, Ways and Means branch is requested to initiate action for opening of new sub head for this specific scheme and a reference be made to AG (A&E) Haryana immediately.

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

\*\*\*\*\*

**Subject : Recoveries on account of the liability of 'risk and cost' flowing out of the contractual commitments — construction and allied contracts.**

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 and Panchayat and Industries kindly refer to the subject captioned above?

2. As they are aware, when any contractual obligation is aborted unilaterally, directly or by implications, by one amongst the several parties in the contract, the other parties are entitled to receive compensations on account of for such failure and one amongst the said compensation happens to be popularly known as 'awarding the contract (for the unfinished obligation or, as the case may be, for the complete obligation) on the risk and cost of the original allottee to a third party'. Such awards are not very infrequently resorted to in Government contracts in the nature of construction and allied contracts. The implication presumes and means that the said original allottee would be liable to make good the additional cost incurred by the Government/agency in getting the works completed in terms of the contractual agreement that stood aborted at the first place by the original allottee. Further to it, the organ of Government contracting out the works, being the party to the contract, happens to be responsible to recover such dues accruing to the Government/PSUs.

3. However, it has been the experience that at times the concerned 'organs of Government/PSU's are not very vigilant on this account in protecting the financial interests of the Government/PSUs and practically no effort is made in realising such recoveries. Such practices and attitudes do not constitute the best of administrative practices.

4. Accordingly it has been decided to direct that :-

- (i) A data base initially for all such liabilities pertaining to a period of last 10 years i.e. beginning from 1.4.1999 should be prepared in the following format :-

S. No.	Brief description of contract	Date of Allotment, expected date of completion and original value of contract.	Date(s) of allotment on risk and cost, final completion/ excepted final completion date and final value/expected final value of contract.	Liability on account of risk and cost due to be recovered alongwith the description of debtor on this account.	Recoveries made so far and remaining outstanding (as on 15.3.2009)
1.	2.	3.	4.	5.	6.

- (ii) Targets should be assigned for recovering the dues on this account. Court cases, if any, must be pursued with utmost sincerity and HOD/HOA must be made responsible for direct supervision of the process of recovery on this account.
- (iii) The officers/officials found responsible for permitting/abetting the absence of recovery on this account must be identified and proceeded against departmentally or otherwise.
- (iv) The Administrative Secretary must review the progress made on this account on monthly basis.

5. It must be appreciated that recovery on this account is a fair and just compensation lawfully permitted to be received by the Government and value of such money is inferior to none of the other receipts of the Government/agencies that are applied towards making payments for works.

6. In this background, the concerned 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/HOAs pertaining to the departments/PSUs under their respective administrative controls indulging in construction and allied activities in public domain. They may also cause a copy of the list so prepared in terms of sub para 4 (i) and the results of review held in terms of sub para 4(iv) to be conveyed to the Finance Department promptly. It would be immensely beneficial for all if the list in terms of sub para 4(1) is prepared by 1.3.2009 and the first review in terms of sub para 4(iv) is undertaken in the first week of April, 2009. While doing so, targets must be fixed and all avenues for effecting recoveries, including recovery by way of arrears of land revenue, must be explored.

7. These instructions should be brought to the allottee 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. 28/25/2009-5B&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.

\*\*\*\*\*

**PRIORITY****No. 32/3/96-WM(7)**

From

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

To

All Heads of Departments,  
Commissioner of Division,  
All Deputy Commissioners and  
Sub Divisional Officers (Civil) in the State  
The Registrar, Punjab & Haryana High Court, Chandigarh,  
All District and Sessions Judges in Haryana.

**Dated, Chandigarh, the 9th August, 1996.****Subject : Recovery of Loans and Advances and interest/penal interest thereon.**

Sir,

I am directed to refer to the instructions issued by the Finance Department vide letter No. 1/12/91-WM(7), dated 30.10.92 (copy enclosed) on the subject cited above and to say that these instructions are not being strictly followed by the Heads of Departments. The Accountant General (Audit) Haryana has intimated to this department that huge amount of loan and interest liabilities are outstanding against various departments/local bodies/Public Sector Undertakings/Cooperative Societies etc. A review was conducted by the Accountant General (Audit) Haryana recently and the following irregularities have been highlighted by them in Draft para sent to Finance Department :-

- (i) Loans amounting to Rs. 5.71 crores granted without prescribing terms and conditions resulting in non-recovery of interest of Rs. 63.06 lakhs.
- (ii) Loans amounting to Rs. 4.53 crores were either not disbursed or disbursed late resulted in loss of interest of Rs. 16.25 lakhs.
- (iii) Interest amounting to Rs. 20.69 crores was not demanded from the loanees.
- (iv) Interest of Rs. 14.69 lakhs was short levied due to incorrect calculations.
- (v) Penal interest of Rs. 139.76 crores remained uncovered due to non-assessment of PENAL interest.
- (vi) The liability of loans amounting to Rs. 64.24 crores being the share of Haryana State Electricity Board out of loans advanced to composited Punjab State Electricity Board remains to be settled. The Board has neither paid any part of this loan nor interest of Rs. 108.32 crores accrued thereon from 1st May, 1987 to 31st December, 1995.
- (vii) Principal of Rs. 445 lakhs and interest of Rs. 551 lakhs remained un recovered from two cooperative sugar mills.

- (viii) Principal of Rs. 837.41 crores and interest of Rs. 195.27 crores were outstanding against Haryana State Electricity Board at the end of year 1994-95.
- (ix) Failure to initiate action for recovery as arrears of land revenue resulted in non-recovery of principal of Rs. 87.77 lakhs and interest of Rs. 60.78 lakhs from industrial units.
- (x) Out of loans granted under State Aid to Industries Act 1935, Principal of Rs. 3.17 lakhs and interest of Rs. 5.55 lakhs granted to 214 units (including 97 units either loans had died or units closed) remained unrecovered.
- (xi) No control was being exercised by Administrative Departments over the maintenance of complete records of field officers, furnishing of requisite returns to prescribed authorities and reconciliation of figures of receipts with those of treasury and Accountant General (A&E).

2. The above position reveals that the concerned officials in departments are not maintaining the prescribed registers in loan cases and monthly and quarterly returns are not being submitted by departments as required in the instructions dated 30.10.92 of Finance Department. This failure on the part of Administrative Departments/Head of Departments has resulted in adverse comments of the Audit office, for which Finance Department is not responsible. I am, accordingly, to request you to give your personal attention to this matter and keep the Finance Department informed to the progress of recovery of loan and interest due from departments. The receipt of this letter may kindly be acknowledged.

Yours faithfully,

*Sd/-*

(Ram Niwas)

Joint Secretary, Finance

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

No. 32/3/96-WM(7)

Dated 9<sup>th</sup> August, 1996.

A copy is forwarded to the Accountant General (A&E) and (Audit), Haryana, Chandigarh for information with reference to their D. O. No. Report/1-2/DP-53/95-96/82, Dated nil.

*Sd/-*

(Ram Niwas)

Joint Secretary, Finance

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

A copy is forwarded to all the Administrative Secretaries to Government, Haryana, for information and guidance.

2. They are requested to kindly ensure that the procedure laid down in this letter is meticulously observed by the Heads of Department under their Administrative control. Further, it may also kindly be ensured that the requisite Loan Register as prescribed in Annexure (IV) is being maintained by each of the department. Efforts should also be made to reduce the number

---

of outstanding recoveries of the revenue receipts/loan receipts in the departments.

*Sd/-*  
(Ram Niwas)  
Joint Secretary, Finance  
*for* Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All Administrative Secretaries to Govt., Haryana.

U.O No. 32/3/96-WM(7)

Dated 9th August, 1996.

A copy is forwarded to all the Branch Officers and Superintendents in the Finance Department for information and necessary action. They are requested to maintain a loan register in their branches in the enclosed proforma (Annexure-V). Any loan granted on the plan and non plan side should be separately entered, information of which should be sent to the Ways and Means Branch in future for record. These loan registers will be got checked by the branch officers on every 10th of the next month.

*Sd/-*  
(Ram Niwas)  
Joint Secretary, Finance  
*for* Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All the Officers and Branches of Finance Department,  
Haryana.

U.O. No. 32/3/96-WM(7)

Dated 9<sup>th</sup> August, 1996.

\*\*\*\*\*

***These instructions have been Reiterated vide  
No. 32/3/96-WM(7), Dated 9.8.1996.***

**PAC MATTER**  
**TOP PRIORITY**

**No. 1/12/91-WM(7)**

From

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

To

All Heads of Departments,  
Commissioner of Divisions,  
All the Deputy Commissioners &  
Sub Divisional Officers (Civil) in the State,  
The Registrar, Punjab & Haryana High Court, Chandigarh &  
All District and Session Judges in Haryana.

**Dated, Chandigarh, the 21st May, 1993.**

**Subject : Recovery of Government Dues — Arrears of Revenue Receipts and Loans.**

Sir,

I am directed to invite your attention to the Finance Department circular letter of even No. dated 30.10.92 on the subject cited above vide which detailed instructions/procedures have been issued for the recovery of arrears of revenue receipts and loans. The departments were also asked to maintain loan register of arrears of Revenue Receipts/Loans and in addition to this they were to send reports of the recovery of arrears of Revenue Receipts and Loans monthly, quarterly etc. It has now been observed that no such returns are being sent to the Finance Department which shows that the departments have taken this matter lightly and have not maintained the required register. Since accumulation of realizable arrears are mounting from year to year which greatly affects the much needed resources for the State Development Activities. So, this matter should be given Top Priority and information regarding outstanding recovery be sent to F.D. immediately. Even, PAC has often criticized the slow progress in the recovery of arrears of revenue receipts and loans so action as envisaged in the communication under reference may please be expedited in order to avoid adverse comments from PAC. Further, the Drawing and Disbursing Officers should ensure that the registers as required are duly maintained and are periodically checked.

2. 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.

Endst. No. 1/12/91-WM(7)

Dated, Chandigarh, the 21.5.93

A copy is forwarded to the Secretary, Haryana Vidhan Sabha, (Public Accounts Committee), Chandigarh for information.

*Sd/-*

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

Endst. No. 1/12/91-WM(7)

Dated, Chandigarh, the 21.5.93

A copy is forwarded to the Accountant General (A&E) and (Audit) 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 to Government, Haryana, Chandigarh for information and guidance.

They are requested to kindly ensure that the procedure laid down in letter dated 30.10.92 is meticulously observed by the Heads of Departments under their Administrative control. Further, it may also kindly be ensured that the requisite Loan Register as prescribed in Annexure (IV) is being maintained by each of the department. Efforts should also be made to reduce the number of outstanding recoveries of the revenue receipts/loan receipts in the departments.

*Sd/-*

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

To

All Administrative Secretaries to Govt., Haryana.

U.O. No. 1/12/91-WM(7)

Dated, Chandigarh, the 21.5.93

A copy is forwarded to all the Branch Officers and Superintendents in the Finance Department for information and necessary action. They are requested to maintain a loan register in their branches in the enclosed proforma (Annexure V). Any loan granted on the plan and non-plan side should be separately entered, information of which should be sent to the Ways and Means Branch in future for record. These loan registers will be got checked by the branch officers on every 10<sup>th</sup> of the next month.

*Sd/-*

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

To

All the Officers and Branches of Finance  
Department, Haryana.

U.O. No. 1/12/91-WM(7)

Dated, Chandigarh, the 21.5.93

\*\*\*\*\*



***These instructions have been Reiterated vide No. 1/12/91-WM(7),  
Dated 21.5.1993 & No. 32/3/96-WM(7), Dated 9.8.1996.***

**TOP PRIORITY**

**No. 1/12/91-WM(7)**

From

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

To

All Heads of Departments,  
All Commissioners of Divisions,  
All Deputy Commissioners and  
Sub Divisional Officers (Civil) in the State,  
The Registrar, Punjab & Haryana High Court, Chandigarh.  
All District & Session Judges, in Haryana.

**Dated, Chandigarh, the 30th October, 1992.**

**Subject : Recovery of Government Dues — Arrears of Revenue Receipts and loans.**

Sir,

I and directed to address you on the subject cited above and to say that the Finance Department have been stressing the importance of realisation of arrears of loans and revenue receipts from time to time, as also of maximising the revenue realisation at current rates. Despite instructions issued by the Finance Department, it has been observed that accumulation of realizable arrears are mounting from year to year. Whereas on the one side, it adversely reflects on the working of the department, on the other, it greatly affects the much needed resources for the State's development activities. For watching the progress of recovery of the arrears of the revenue receipts and loans, the State Government have laid down procedure and prescribed the forms in the year 1961 (copy enclosed) in which the ledgers of these loanees are to be maintained to keep watch over prompt assessment and recovery of interest and loans sanctioned. A proforma copy enclosed Annexure-I was also prescribed and you were requested to furnish the progress to F.D. by 10th of each month. State Government further separately laid down guide-lines for watching recoveries of Government loans with interest from State Undertaking and prescribed a loan register to be maintained by each Heads of Departments to keep watch on loans disbursed and their timely repayment together with interest and final interest. A reminder register is also to be maintained by the concerned Heads of Departments in which each reminder issued to loanee one month in advance of due dates is to be entered. But with the passage of time, the instructions issued by the Finance Department on the subject have been lost sight of, resulting in a lack of vigilance and interest in dealing with such matters.

2. The Public Accounts Committee of Haryana Vidhan Sabha, has often felt concerned over the accumulation of heavy arrears on account of realisation of revenue and other receipts in the various departments and has emphasised the need of clearing the old arrears as early as possible. CAG in his report for the year 1987-88 (Revenue receipts) has brought to the notice of the Government a general lack of control by the Administrative Department over the

maintenance of the complete record by the field office and the furnishing of requisite returns to prescribed authorities. In respect of loans, where the responsibilities for maintenance of details record of loans devolve on the department, the Administrative Department are required to intimate to the A.G. Haryana by 10th of August every year, the arrears in recovery of principal and interest in the loans. In view of the adverse notice taken by the PAC and comments made in the CAG report mentioned above, the need for reiterating the instructions and procedure have been felt.

3. The Finance Department had earlier also written to the Departments that the departments in whose cases arrears of revenue other than land Revenue exceeded Rs. 20 lakh should submit self contained memorandum to the Secretary to the Council of Ministers by the 25th of the following month. This memorandum should inter-alia contain the following information :-

- I. (a) Arrears more than 4 years old.
- (b) Arrears less than 4 years old.

Total Arrears

- II. Recoveries fallen due during the month.

- III. Total items (I) and (II) above.

- IV. Realisation made during the month.

- (a) Out of arrears more than 4 years old.
- (b) Out of arrears less than 4 years old.

Total realisation made.

- V. Arrears at the close of the month :-

- (a) Arrears more than 4 years old.
- (b) Arrears less than 4 years old.

Total Arrears

The departments in whose cases, the arrears are below Rs. 20 lakh should send their quarterly report for the period ending June, September, December and March by the 25th July, 25th October, 25th January, and 25th April, respectively in the proforma at Annexure-II.

In addition, year-wise breakup of the arrears in the proforma at Annexure-III should be worked out once a year at the end of the financial year. The break up should be shown in the 1<sup>st</sup> monthly review as in the proforma at Annexure(I) or in the quarterly report as the case may be, of the succeeding year, i.e. in the review for the month of April or in quarterly reports for the period ending 30th June. The monthly review of March on the quarterly report for the period ending March should indicate the demand creating during that year and the recoveries effected out of it, so as to arrive at an overall position of arrears at the close of the financial year.

4. Besides the above, every department is required to maintain Loan Register, the proforma of which is enclosed in Annexure IV. It will be the responsibility of the Heads of Departments to see that the loan register is maintained properly and the various returns as

mentioned in Annexure I to IV are sent regularly to AD/FD. The prescribed register should be kept upto date within one month of the receipt of this letter under intimation to the Finance Department. As you are aware the failure on the part of the Administrative Department/Head of Departments to react to the procedure in the manner mentioned above has been a bane of adverse comments by the PAC. It is, therefore, most important that the departments pay due attention to the procedure this matter in order to avoid any further criticism by the PAC in future. The departmental figures receipts on account of loans and interest thereon should be regularly reconciled with receipts exhibited on the books of the Treasury and the records of A.G. Haryana. I am accordingly to request you to give personal attention to this matter and keep the Finance Department informed the progress of the recovery of arrears as desired in the performa. The receipt of this letter may kindly be acknowledged.

Yours faithfully,

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

No. 1/12/91-WM(7)

Dated, Chandigarh, the 30th Oct, 1992.

A copy is forwarded to the Secretary, Haryana Vidhan Sabha, (Public Accounts Committee), Chandigarh for information.

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

No. 1/12/91-WM(7)

Dated, Chandigarh, the 30th Oct., 1992.

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

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

A copy is forwarded to all the Administrative Secretaries to Government, Haryana for information and guidance.

They are requested to kindly ensure that the procedure this letter is meticulously observed by the Heads of under their Administrative control. Further, it may be ensured that the requisite Loan Register as in Annexure (IV) is being maintained by each of the department. Efforts should also be made to reduce the number of outstanding recoveries of the revenue receipts/loan receipts in the department.

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

To

All Administrative Secretaries to Govt., Haryana.

U.O. No. 1/12/91-WM(7)

Dated, Chandigarh, the 30th Oct., 1992.

A copy is forwarded to all the Branch Officers and Superintendents in the Finance Department for information and necessary action. They are requested to maintain a loan register in their branches in the enclosed Performa (Annexure-V). Any loan granted on the plan and non plan side should be separately entered, information of which should be sent to the Ways and Means Branch in future for record. These loan registers will be got checked by the branch officers on every 10th the next month.

*Sd/-*

(Joginder Nath Julka)

Under Secretary, Finance(B)

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

To

All the Officers and Branches of Finance Department.

U.O. No. 1/12/91-WM(7)

Dated, Chandigarh, the 30<sup>th</sup> Oct., 1992.

**Contd...**

**Encl.**

**ANNEXURE - I****Proforma**

Statement showing of Recovery of Arrears of Revenue Receipts and Loan for the Month \_\_\_\_\_

Name of the Department \_\_\_\_\_

1	2	3	4	5	6	7
Sr. No.	Head of Account (Major Head)	Arrears upto the month under Report	Demand created during the month	Recovery made during the month	Balance outstanding at the end of the month (Col. 3+4 – 5)	Remarks

**ANNEXURE – II**

Statement showing progress of recovery of arrears of receipts for the quarter ending :-

Head of Account	Arrears at the beginning of the quarter	Recovery during the quarter	Remarks
1	2	3	4

**ANNEXURE – III****PROFORMA**

Statement showing arrears of recovery of revenue receipts and loans

Name of the Department \_\_\_\_\_

Sr. No.	Head of Account	Year since when the arrears have fallen due	Amount of arrears	Amount of recovery made, if any with year of its recovery	Balance of the amount still to be recovered	Amount of arrears more than a year old	Amount of arrears more than 2 years old	Brief Note indicating the steps taken for the liquidation of the arrears	Remarks
1	2	3	4	5	6	7	8	9	10



Copy of letter **No. TDHII/HR/Misc/Gen Order/89-90/2860, dated 4.10.89** from Deputy Accountant General (A/C), Haryana Chandigarh addressed to the Commissioner & Secretary to Govt., Haryana, Finance Department, Chandigarh.

**Subject : Write off the irrecoverable amount of HBA/MA etc.**

I am to invite your kind attention on the above noted subject and to state that as per instructions of the Headquarters office, the irrecoverable amounts which have been waived off by the Department/Govt. are to be debitable to salary head of a/c of the loanee. During the course of issuing the NDCs it has been observed that the various departments while forwarding the sanctions to waive off, do not indicate the major/sub major Head of A/cs to which the amounts waived off are to be debited. As a result thereof amounts remain outstanding in the books of this office.

It would be appreciated if necessary instructions are issued to all the departments of the Haryana Govt. on the following lines.

- (i) A provision may be made in the budget in respect of irrecoverable amounts to be waived off during each financial year, under the major head of account concerned.
- (ii) Correct Head of A/c with complete detail i.e. Major/Sub Major Head/Minor Head to which the waived off amount are to be debited, may be indicated, while issuing sanctions to the waiving off of the irrecoverable amounts.

An early action in the matter is requested.

**HARYANA GOVERNMENT  
FINANCE DEPARTMENT**

**No. 8009-WM(7)-89**

**Dated, Chandigarh, the 28th November, 1989**

A copy is forwarded to all Heads of Departments, Commissioners of Divisions, Registrar, Punjab and Haryana High Court for information and necessary action.

*Sd/-*

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

No. 8009-WM(7)-89

Dated, Chandigarh, the 28.11.89

A copy is forwarded to the Accountant General, Haryana for information and necessary action with reference to his letter No. TDH-II/HR/Misc/89-90/2860, dated 4.10.89.

*Sd/-*

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

\*\*\*\*\*

**No. 1/6/78-SAFD**

From

The Commissioner & Secretary to Government,  
Haryana, Finance Department

To

All Heads of Departments in Haryana.

**Dated, Chandigarh, the 21st March, 1979****Subject : Guidelines for watching recoveries of Government loans with interest and dividends etc. from State Undertakings.**

Sir,

It has been observed that most of the State Undertakings adopt lukewarm attitude towards timely repayment of Government loans and interest. While this not only distorts resources position of the Government but also affects operational efficiency and creditability of the undertakings. The Government has, therefore, decided that henceforth all Heads of Departments and State Undertakings will follow the guidelines as set out in Annexure-I.

2. As it would be observed from the guidelines primary responsibility for maintenance of proper records of Government loans to State Undertakings and their timely repayment rests with the respective Heads of Departments (vide Annexure-II). In case of non-repayment of loans on due dates, the Government will now charge penal interest @ two percent per annum above the normal rate on all over-due installments of principal and interest with effect from 1st June, 79. In exceptional cases, Government may even be constrained to withhold releases of funds to a chronic defaulting undertaking.

3. In order to keep a proper watch on Government loan disbursed, their timely repayment etc. it has further been decided that a loan register as shown in Annexure-III should be maintained by the Heads of Department.

4. Similar records will also have to be maintained by the Heads of Departments vide Annexure-IV and V relating to shares held by Government in various Undertakings and realization of dividends respectively.

5. The prescribed registers/records should be put in use and brought up-to-date within one month of the receipt of this letter under intimation to the Finance Department. To ensure compliance of the above requirements, the Finance Department (Investment Cell) will scrutinize the registers/records from time to time.

6. The contents of this letter may be brought to the notice of all States Undertakings also for information.

7. Please acknowledge receipt.

Yours faithfully,

Sd/-

(Sailendra Narain)  
Joint Secretary (IF),

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



**Urgent**

Endst. No. 1/6/78-SAFD

Dated, Chandigarh, the 23<sup>rd</sup> March, 1979

A copy, with a copy of its enclosures is forwarded to all Branch Officers. Superintendents and Deputy Superintendents in Finance Department for information and necessary action.

2. Henceforth, as per Government's decisions, while giving sanctions of loans by the Government to all Public Sectors Undertakings, a clause of Penal interest @ two percent per annum to be charged with effect from 1st June, 1979 on all overdue installments of principal and interest must be incorporated in the terms and conditions of loans.

Sd/-  
(Sailendra Narain)  
Joint Secretary (IF),  
for Commissioner & Secretary to Government,  
Haryana, Finance Department.

**Contd...**  
**Encl.**

---

**ANNEXURE - I**

Guidelines for watching recoveries of Governments loans with interest and dividends etc. from the State Undertakings.

1. Primary responsibility for maintenance of accounts in respect of granting of loans to State Undertakings and repayment of installments of principal together with interest should rest with the Administrative Heads of Departments.
2. Repayment of principal and interest should be regulated with reference to the terms and conditions specified in the office order granting loans to the Undertakings. Even if no terms are specified in the order, it should be presumed that the principal and interest are normally repayable annually in equal- removed installments.
3. All Undertakings should make payments of interest due to Government on the due dates and when such due dates are not specified, at least before the close of the financial year.
4. Penal interest @ 2% over and above the normal rate will be charged on all over due installments of principal and interest with effect from 1st June, 79.
5. To watch the recoveries of installments of principal and interest, a loan register (Vide Annexure-III) should be maintained by each Head of Department and Corporations reminded well in advance.
6. The Government order sanctioning loan should contain among other things, the following
  - (i) Name of the public undertaking.
  - (ii) Amount of loan
  - (iii) Purpose
  - (iv) Period before which the loan is to be utilised and utilisation certificate to be given.
  - (v) Number of installments of repayment.
  - (vi) Rate of interest.
  - (vii) Penal interest.
  - (viii) Other conditions, if any.
  - (ix) Due dates of installment.
7. Public Undertakings should intimate actual date of receipt of loan from Government to their concerned Head of Departments.
8. Undertakings should be asked to indicate whether the loan was utilized for the purpose for which it was granted by the prescribed time limit.
9. Even though it is not obligatory on the part of the Government to remind the loanee of the due date of repayment, the Head of the department may send a reminder to the loanee one month in advance of the due date, by opening a suitable reminder register for the purpose.
10. As in the case of loans sanctioned to the State Undertaking the shares taken by Government in these institutions should also be accounted for properly in a register (Vide Annexure-IV).

11. To watch the declaration of dividends and their adjustment to Government account, the Head of Department will maintain register (vide Annexure-V) and, if necessary, address a letter to the State Undertakings concerned for payment of the dividend declared during the previous year.
12. Reconciliation between the department figures and the State Undertakings figures and those of the Accountant General should be done by the Head of Department concerned at the appropriate time without fail.
13. To watch whether the above items of work are attended to punctually, the officer-in-charge of the subject in the office of each Head of Department should be asked to check all the registers every month and append a certificate. He should be specifically held responsible for any omission in the maintenance of the said accounts.
14. The concerned Head of Department should be responsible for furnishing estimates to the Finance Department regarding disbursement and recovery of loans in so far as the State Undertakings under its administrative control are concerned.
15. While sending a proposal for the grant of loans/share capital, the Head of Department concerned should certify that the concerned institution is not in default in so far as repayment of installments of loans with interest and dividends etc. are concerned.
16. Finance Department may consider with holding release of funds to a chronic defaulting corporation undertaking.
17. To ensure compliance of the above guidelines, the FD will depute officials from time to time for checking registers, etc. to be maintained by concerned Heads of Department.

**ANNEXURE - II**

List of Public Undertakings and the concerned Head of Departments.

1.	Directors of Industries
	(i) Haryana Financial Corporation.
	(ii) Haryana State Small Industries & Export Corporation.
	(iii) Haryana Handloom & Handicrafts Corporation.
	(iv) Haryana State Industrial Development Corporation.
	(v) All Subsidiary companies of Haryana State Industrial Development Corporation.
	(vi) Haryana Khadi & Village Industries Board.
2.	Director of Agriculture
	(i) Haryana Warehousing Corporation.
	(ii) Haryana Argo Industries Corporation.
	(iii) Haryana Land Reclamation & Development Corporation.
	(iv) Haryana Seeds Development Corporation.
	(v) Haryana Agricultural Marketing Board.
	(vi) Haryana Agricultural University, Hisar.
3.	Chief Engineer, Irrigation Works, Haryana State Minor Irrigation (Tubewells) Corporation.
4.	Milk Commissioner Haryana Dairy Development Corporation.
5.	Director of Tourism Haryana Tourism Corporation.
6.	Director, Welfare of Scheduled Castes & Backward Classes, Haryana Harijan Kalyan Nigam.
7.	Chief Engineer, PWD, Public Health, Haryana Water Pollution Board.
8.	Director of Public Instruction.
	(i) Haryana Board of School Education.
	(ii) Kurukshetra University, Kurukshetra.
	(iii) Maharishi Dayanand University, Rohtak.
9.	Director Urban Estate, Haryana Urban Development Authority.
10.	Secretary to Govt., Haryana, Irrigation & Power Department, Haryana State Electricity Board.
11.	Secretary to Govt., Haryana, Local Government Department, Kurukshetra Development Board.
12.	Registrar Cooperative Society, Haryana All Institutions registered under the Punjab Cooperative Societies Act, 1961.
13.	Secretary to Govt., Haryana Housing Development, Haryana Housing Board.

**ANNEXURE-III****LOAN REGISTER**

Name of the Public Undertakings :

Rate of Interest :

G.O. Number, Date. Department :

Rate of Penal Interest :

Amount of loan :

Date of Disbursement :

Purpose :

Due dates of installments :

Number of installments of repayment :												
Opening Balance	Demand Due Date	Principal	Interest	Collection Principal	Interest	Cheque Number and date	Challan Number and date	Closing balance	Period	Penal Interest Demand Amount	Collect-ion	Initials of officer
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.			Rs.		Rs.	Rs.	

**ANNEXURE-IV****REGISTER OF SHARES**

Name of the Department.

Name of the Company/Corporation

Sr. No.	G.O. No. date and Department	Amount of each share	Number of share	Amount paid up for each share	Equity or Preference	Commutative total of share capital	Remarks	Initial of Officer
1.	2.	3.	4.	5	6.	7.	8.	9.
		Rs.		Rs.		Rs.		

**ANNEXURE-V****REGISTER TO WATCH RECEIPT OF DIVIDEND**

Name of the Company/Corporation..... Page Number in the register of share .....

Year	Face value of shares hold by Government	Number of share	Reference No. & date of the company declared dividend		Mode of payment by Company	When remitted to Government (Challan details & office reference)	Remarks	Initial of Officer
			Reference No. etc.	Amount				
1.	2.	3.	4.	5	6.	7.	8.	9.
	Rs.			Rs.				

- Note :-** (1) To be maintained by functional Heads of Departments mentioned in Annexure-II.  
(2) The fact that no dividend or NIL dividend is declared for a year should be recorded in columns (4) and (5).

\*\*\*\*\*

***These instructions have been reiterated vide  
No. 1/12/91-WM(7), Dated 30.10.1992.***

Copy of letter **No. FD Loan-62(10)61/15625 dated 1st December, 1961** from the Secretary to Govt. Punjab, Finance Department to all Heads of Departments etc. in the Punjab.

**Subject : Loans advanced/utilised by the State Government.**

I am directed to invite a ref. to the instructions contained to Punjab Govt. Finance Department circular letter No. 5131-Loans/17488, dated 25-12-1959 on the subject noted above and to state that according to the procedure followed in the office of the A.G. Punjab in respect of the detailed accounts under head loans and advances to Govt. Servants and (Loans to Municipalities etc.) the amount advanced to an individual is noted against his name in the broadsheet with the details of the treasury voucher in a separate column opened for the purpose. All the recoveries effected from the individual against that loan are noted against his name and at the close of the financial year the balance is struck out. This outstanding balance is communicated to the debtor and his acceptance for the correctness thereof is called for. A suitable note of the correctness of this balance is given against this loan. In case there is any discrepancy the same is investigated and set right under intimation to the party concerned. This not only given as opportunity to the debtor to review his loan but also enables the Govt. to detect cases of misappropriation of loan collections by the collecting authorities and to determining the amounts really due to the Govt. and to take action for its recovery. The A.G. Punjab has accordingly suggested that the departmental officer may obtain at the close of the financial year a statement in enclosed proforma in respect of different loans advanced by them under the loans to local funds private parties etc. from the field officers incorporating information on the following points.

- (i) Yearwise breakup of outstanding recoveries.
- (ii) Reasons for the recoveries pending for a long time and number of cases of default in the repayment of loans.
- (iii) Arrears which are considered to be irrecoverable or of doubt recovery.
- (iv) No. of individual loanees to whom the loans were advanced and from whom the acknowledgements accepting the balance are due; since received and the balances still due.
- (v) The reasons for which the acknowledgements have not been received from the parties concerned.
- (vi) The action taken to recover the arrears of loans.
- (vii) The amount loans advanced and the recoveries.

This will enable the departments to review their loans position and devise methods for the realisation of the arrears and writing of irrecoverable loans, it has, therefore, been decided that consolidated statement in respect of each loan together with the comments of the Administrative department should be supplied to the A.G. Pb. by the 10<sup>th</sup> August every year so as to enable him to examine the desirability in incorporating this information in the Annual Finance Accounts.

2. The A.G. Punjab has further pointed out that huge difference exist between the figures of expenditure and receipts relating to loans advanced by the State Government to private parties and individuals looked in the Audit office and those in the department concerned due to their reasons that either the classification given on the challans presented in the treasury is incorrect or the treasury, sub treasury book this credits under wrong heads of accounts. In order to remove these discrepancies, it has been decided that the following instruction should be carefully observed.

- (a) The treasuries should not accept credits against any sum unless the challans pertains to the same one seen and initiated by the department on whose behalf the amount is to be deposited.
- (b) The loanees should be advised to prepare challans in treasuries in triplicate present the same to the department concerned in the first instance. The departmental officer after checking the challans should note on all the three copies the complete head of account under which the credit should be accounted for with a rubber stamp. He should initial the challans in Token of having done so T.O./Sub T.O. should as usual after receiving money return one copy of the challan duly signed to the token of having received the amount. The loanee should then inform the departmental officer about the credit officer indicating the number of treasury receipt and the date of deposit. The departmental officer should therefore note the number of treasury receipt the name of the loanee and the date of deposit in the treasury in a separate register with a view to reconciling the credits in respect of the loans with the treasury at the close of the month's accounts. He should further strikeout total of such deposit against each kind of loan. At the close of the month's accounts an official of the department should attend the treasury along with register referred to above and should reconcile the receipt figures with the treasury and obtain from it consolidated loan head receipt in respect of the month total credit under a particular in loan head and also one copy of the challan may be retained by the treasury for record. From the copies of the challan the department officers should complete their records and tally the total with the consolidated receipts. The department officer should further particular details of amount realised and the total payment made about a particular loan to the controlling officer (at above a particular loan to the controlling officer at the head quarter) with the consolidated treasury receipt referred to above. The treasury officer should maintain their accounts in such way they are in a position to furnish consolidated receipt in respect of various loans to the departmental officer at the close of the months and can reconcile the discrepancies, if any, without much labour.
- (c) The controlling officer should prepare a consolidated statement of receipts concerning transaction at all the treasuries in the State in respect of that particular loan and submit it in during date to the Audit office monthly. An Assistant should be deputed by the controlling officer for the reconciliation of the figures of receipts and personal collaboration with that of audit office.

It is requested that the above instructions may please the followed scrupulously.

\*\*\*\*\*



**Recoveries from Subsistence Allowance.**— The question whether the provisions of Sub-rule (4) below Rule 6.1 of Subsidiary Treasury Rules issued under the Treasury Rules should be made applicable to recoveries of over payments from the subsistence allowance of a Government employee under suspension has been considered and it has now been decided, in partial modification of the said orders that the said sub-rule should apply by analogy in such cases and the recoveries of overpayments falling under paragraph 2 of Finance Department No. 7561-FRII-59/16052, dated 24th November, 1959 should not ordinarily be made at a rate-greater than one-third of the gross amount of subsistence and other allowances admissible under Rule 7.2 of Punjab C.S.R., Volume I, Part I.

**(No. 8741- (7)FR-II-60/8550, dated 6th October, 1960).**

\*\*\*\*\*

**CAG MATTER**  
**DATE BOUND****No. 18/5/2011-3 B&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.-1 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. 18/5/2011-3 B&C

Dated, Chandigarh, the 20<sup>th</sup> 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. 18/5/2011-3 B&C

Dated, Chandigarh, the 20<sup>th</sup> June, 2011.

\*\*\*\*\*

**No. 1/23/2010-2PR (FD)**

From

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

To

All Heads of the Departments in Haryana,  
The Commissioners, Ambala, Hisar,  
Rohtak and Gurgaon Divisions,  
All Deputy Commissioners in Haryana,  
All Sub Divisional Officers (Civil) in Haryana,  
The Registrar, Punjab & Haryana High Court, Chandigarh.

**Dated, Chandigarh, the 25th May, 2010.****Subject : Regarding recovery of excess payment/amount made to Government employee.**

Sir,

I am directed to invite your attention to the subject citation noted above and to say that the issue of recovery of excess amount/payment from Government employees have already been considered by the Full Bench of the Hon'ble Punjab & Haryana High Court in CWP No. 2799 of 2008. While disposing of a bunch of cases, it was observed by the Hon'ble Court that such cases can be seen in three distinct dimensions :-

- (i) Cases in which the benefits sought to be recovered from the employees were granted to them on the basis of any fraud, misrepresentation or any other act of deception;
- (ii) Cases in which the benefits sought to be recovered were granted on the basis of a bonafide mistake committed by the authority granting the same while applying or interpreting a provision contained in the service rule, regulation or any other memo or circular authorizing such grant regardless whether or not grant of benefits involved the performance of higher or more onerous duties by the employee concerned;
- (iii) Cases that do not fall in either one of the above two categories but where the nature of the benefit and extent is so unconnected with his service conditions that the employee must be presumed to have known that the benefit was flowing to him undeservedly because of a mistake by the authority granting the same.

2. With regard to third category of cases further clarification has been given by the Hon'ble Court in a judgment which is reproduced as under :-

"Apart from cases that fall in categories (i) and (ii) above, there is one conceivable situation in which an employee may even when he is not guilty of mis-representation, fraud, deception or the like receive, under a mistake of any functionary of the State, an amount which he has no reason to either receive or appropriate. For instance and purely on a hypothetical plane, there may be a case where an employee of the State Government or the instrumentality of the State receives an amount with his salary that is wholly disproportionate, unexpected or inexplicable. An employee whose monthly emoluments are, for instance Rs. 20000/- receives in a given month,

a sum of Rs. 30000/- instead of Rs. 20000/-. Such a payment may be purely accidental and erroneous arising out of an un-intended mistake. The question is whether the employee has any obligation to verify the reason or the genesis of the windfall that he has received and to refund the same, if he is not lawfully entitled to the same. Our answer to this is in the affirmative. Such a case may not fall in category (i) as the employee has not committed any mistake but it is not a case that would fall in category (ii) either as the benefit is unrelated to any erroneous interpretation or application of rule it is a case where by reason of sheer neglect of a functionary of the State Government a payment that is undeserved and wholly uncalled for is made to the employee. Such a case cannot be equated with those falling in category (ii). Such a case may be dealt with independently and the employee concerned called upon to refund to the Government the undeserved payment that he has received. We say so because in our opinion, once the undeserved payment came to his notice, every employee is under an obligation to verify the reason for the same and act in a manner that is fair and equitable. Appropriation of a payment which the employee had no reason to expect or accept would in such a case be dishonest. And one who is dishonest cannot take shelter behind equity”

3. Hon'ble Supreme Court of India while disposing of case of similar nature titled as Registrar, Cooperative Societies Haryana and Others Vs Israil Khan and Others in Civil. Appeals No. 3668 of 2007 with No. 3669-71 and 3675-77 of 2007 decided on October 8, 2009 observed that—

“7. There is no “principle” that any excess payment to employees should not be recovered back by the employer. This Court in certain cases has merely used its Judicial discretion to refuse recovery of excess wrong payments of emoluments/allowances from employees on the ground of hardship, where the following conditions were fulfilled :-

- (a) The excess payment was not made on account of any misrepresentation or fraud on the part of the employee.
- (b) Such excess payment was not made by the employer by applying a wrong principle for calculating the pay/allowance or on the basis of a particular interpretation of rule/order, which is subsequently found to be erroneous.

8. In Col. Akkara (Retd.) V. Govt. of India this Court explained the reason for extending such concession thus (SCC pp. 728-29, para 28)

“28. Such relief, restraining back recovery of excess payment, is granted by courts not because of any right in the, employees, but in equity, in exercise of judicial discretion to relieve the employees from the hardship that will be caused if recovery is implemented. A Government servant, particularly one in the lower rungs of service would spend whatever emoluments he receives for the upkeep of his family, if he receives an excess payment for a long period, he would spend it, genuinely believing that he is entitled to it. As any subsequent action to recover the excess payment will cause undue hardship to him, relief is granted in that behalf. But where the employee had knowledge that the payment received was in excess of what was due or wrongly paid, or where the error is detected or corrected within a short time of wrong payment courts will not grant relief against recovery. The matter being in the realm of judicial discretion, courts may on the facts and circumstances of any particular case refuse, to grant such relief against recovery.

9. What is important is, recovery of excess, payments from employees is refused only where the excess payment is made by the employer by applying a wrong method or principle for

calculating the pay/allowance, or on a particular interpretation of the applicable rules which is subsequently found to be erroneous. But where the excess payment is made as a result of any misrepresentation, fraud or collusion, courts will not use their discretion to deny the right to recover the excess payment”.

5 After careful consideration by Government in view of the above said judgements of Hon'ble Courts, it has been decided that Administrative Department must take requisite action promptly in these cases in the following manner :-

1.	Recovery from Government employee(s) in cases where benefit is/has been granted to them on the basis of any fraud, misrepresentation or any other act of deception.	<p>In such cases every, endeavour should be made to recover the whole amount lost from the State Exchequer from the guilty person(s), as per provision already existing in Appendix 2 of PFR Volume-II.</p> <p>The fact that Government employee(s) who were guilty of frauds or irregularities have been demobilized or have retired and have thus escaped punishment, should not be made a justification for absolving those who are also guilty but who still remain in service. The amount may also be recovered from pensioner as per provision in Rule 2.2 (b) of Pb. CSR Vol. II.</p> <p>Simultaneously, disciplinary action should also be taken against the officer/official, if any, indirectly involved in the case.</p>
2.	Recovery in cases where excess payment or the benefit is/has been granted on the basis of bonafide mistake committed by the authority granting the same while applying or Interpreting a provision contained in the service rule, regulation or any other memo or circular or instructions etc. which is subsequently found to be erroneous.	<p>The recovery of benefits erroneously extended to the employees without the employee being, in any way, guilty of any fraud, misrepresentation or deception would be unfair inequitable and against justice and good conscience. Even the employee does not possess the requisite qualification for the benefit granted to him and is not, therefore, entitled to any relaxation of the Rules, it would be against the concept of fairness, equity, justice and good conscience to recover the amount received by him in consequence of the benefit granted to him.</p> <p>In cases where loss to Government is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter shall also be called strictly to account and his personal liability in the matter carefully assessed. The competent authority may, in special cases, condone an officer's honest errors of judgement involving financial loss if the officer can show that he has acted in good faith, and done his best up to the limits of his ability and experience.</p>
3.	Recovery in cases where a Govt. employee receives any undeserved and wholly uncalled payment/benefit by reason of sheer neglect or under a mistake of any functionary of the State.	<p>Each and every Government employee has obligation to verify the reason if he receives any extra amount with his salary or otherwise to which he is not entitled under the rules. Whenever the undeserved payment came to his notice, he should verify the reason for the same and refund the same acting in a manner that is fair and equitable. However to relieve the employees</p>

		<p>from the hardship that will be caused if recovery is implemented in all cases following view is taken :-</p> <p>(a) where the error is detected or corrected within a short time say within six months of wrong payment there will be no relief against recovery. The employee concerned may be called upon to refund the undeserved payment that he has received. If in any case he is not ready to refund, the same may be recovered from his salary adopting due procedure.</p> <p>(b) If employee receives an excess payment for a long period say more than 6 months, he/she would have spent it, genuinely believing that he is entitled to it. As any subsequent action to recover the excess payment will cause undue hardship to him, relief may be granted in these types of cases.</p> <p>On the other hand disciplinary action should also be taken against the guilty officer/official. Personal liability shall be strictly enforced against all officers/officials who are careless or negligent</p>
<p><b>Note :</b> Provision regarding procedure for recovery of loss sustained by Government through fraud, negligence, carelessness etc. exists in Appendix 2 of PFR Vol. II the same should also be followed.</p>		

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

Yours faithfully,

*Sd/-*

Superintendent (PR)

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

Endst. No. 1/23/2010-2PR (FD)

Dated, Chandigarh the 25.05.2010

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

*Sd/-*

Superintendent (PR)

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

\*\*\*\*\*

**No. 15/32/2009-3B&C**

From

Financial Commissioner & Principal Secy. to Govt.,  
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 29<sup>th</sup> 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.

No. 15/32/2009-3B&C

Dated, Chandigarh, the 29<sup>th</sup> April, 2009

A copy is forwarded to all the concerned branch Officers/Superintendents in FD for information and necessary action.

*Sd/-*

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

To

All the concerned Branch Officers/  
Superintendents in Finance Department.

U.O. No. 15/32/2009-3B&C

Dated : 29<sup>th</sup> April, 2009.

\*\*\*\*\*

**No. 2/2(5)-78-2FR-II**

From

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

To

All Heads of Departments,  
Commissioners of Divisions,  
All Deputy Commissioners and  
Sub Divisional Officers (C) in Haryana.  
The Registrar, Punjab and Haryana High Court.

**Dated, Chandigarh, the 8th December, 1978****Subject : Defalcations and losses responsibility for losses sustained through fraud or negligence.**

Sir,

I am directed to refer to Finance Department circular letter No. 2/2 (5)-78-2FR-II, dated the 22<sup>nd</sup> March, 1978, on the above subject, wherein it was emphasized that the Financial rules laid down by the State Govt. in regard to embezzlement and defalcations etc. should be strictly followed by all the Departments and suitable steps taken to check/discourage recurrence of such lapses in future. The Public Accounts Committee in their meeting held on 4.8 observed, interalia, that the Drawing and Disbursing officers generally depended on their subordinate staff and, as such, whatever embezzlement took place, was generally due to that faith. They were of the view that in case the Drawing and Disbursing Officers do not depend on their subordinate staff and give their personal attention to it, much of embezzlement can be avoided. I am, therefore, to request you to ensure that the Drawing and Disbursing Officers do not depend solely on their subordinate staff, but check up correct application of the financial rules and regulations themselves, so that the chances of defalcations and losses through fraud or negligence are checked/minimised in future.

2. Receipt of this letter may please be acknowledged.

Yours faithfully,

Sd/-

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

No. 2/2/ (5)-78-2FR-II,

Dated, Chandigarh, the 8<sup>th</sup> Dec., 1978

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

Sd/-

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

\*\*\*\*\*

Copy of circular letter **No. 2/2 (5)-78-2FR II dated 22nd March, 1978** from the Commissioner & Secretary to Govt. Haryana, Finance Department to All Heads of Departments, etc. etc.

**Subject : Defalcations and losses responsibility for losses sustains through fraud or negligence.**

I am directed to invite a reference to Rule 2.33 of PFR Vol. I where it has been clearly laid down that every Govt. servant will be held personally responsible of any loss sustained by Govt. through fraud or negligence on his part and that he will also be held personally liable for any loss arising from fraud or negligence on the part of any other Govt. servant to the extent it may be shown that he contributed to the loss by his own action and negligence. It has come to the notice of the State Govt. that the number of cases of embezzlement and defalcations is on the increase in various departments. The State Govt. take very serious view of this lapse 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.

The receipt of this letter may please be acknowledged.

\*\*\*\*\*

**Submission of Reports of losses of Public money, etc.—** According to the provisions, contained in Annexure 'B' referred to in rule 2.34 of the Punjab Financial Rules, Volume I :—

- (i) any loss of public money, departmental revenue or receipts, stamps, opium stores or other property held by or on behalf of Government with the exception noted below para 2 of the said Annexure, should be immediately reported by the Officer concerned to his immediate official superior as well as to the Accountant-General, and
- (ii) the officer receiving a report submitted to him under the aforementioned Annexure must forward it forthwith to Government through the usual channel with such comments as may be considered necessary.

A question has been raised whether the reports contemplated in the Annexure 'B' referred to above could be dispensed with in cases where one reporting officer is himself competent to write off the loss of public money, etc., involved. Doubts have also been expressed as to whether the said reports should be submitted in cases of shortages and damages discovered during physical verifications of stores made under the provisions contained in rule 15.16 of the Punjab Financial Rules Volume I.

2. After careful consideration, it has been decided that :-

- (i) The reports contemplated in Annexure 'B' referred to in rule 2.34 of P.F.R. Volume I need not be submitted in cases involving losses not exceeding \* (Rs. 500) each.  
\*No. 2473-FRI-66/11298, dated the 25th June, 1966.
- (ii) Reports of losses exceeding Rs. 500 should be submitted through the proper channel to Head of the Department. These reports will be necessary even in cases where the amount involved is less than the limit up to which the officer concerned is competent to write off the loss under rule 19.15 of the Punjab Financial Rules, Volume I. The Head of Department may deal with these reports finally in cases in which the loss involved does not exceed the amount up to which he is competent to write off the loss.
- (iii) Reports of a Head of Department for all losses exceeding Rs. 500 each and the reports received by him which he cannot dispose of finally under (ii) above should be submitted to Government
- (iv) The above procedure will not apply to cases of losses which disclose defects in rules or procedure the amendment of which would require the orders of the higher authorities or the Department of Finance, and those which disclose serious negligence on the part of any Government employee which may call for disciplinary action by a higher authority or cases which involve any important features which need investigation.
- (v) The submission of the reports contemplated in Annexure 'B' referred to in rule 2.34 of the Punjab Financial Rules, Volume I, will be necessary even in cases of shortages and damages discovered during physical verification of Stores made under rule 15.16 of the P. F. R., Volume I.

**(No. 13055-3FR-I-60/687 dated the 25th January, 1961).**

\*\*\*\*\*

**Maintenance of stores Accounts and writing off losses of Government money and stores.**— Department of Finance is constrained to note that the provisions of rules contained in Chapter XV of Punjab Financial Rules, Volume I, regarding Custody and Accounts of Stores and the instructions contained in Department of Finance letter No. 2462-FR-51/2962, dated the 9th June, 1951, regarding writing off of losses of Government Money and Stores, are not being properly adhered to at various levels of Government in different departments. Instances have come to notice where the losses of stores have been written off by the competent authority without observing the rules framed and the instructions issued on the subject This is detrimental to the State finances and open to misappropriations. It has, therefore, become necessary that the rules and the instructions referred to above are brought to the personal notice of the Heads of the Departments. It will be appreciated that if the same are invariably followed at all levels in the departments and no exception is made while holding the official(s) directly concerned with the handling of money/stores responsible for any such loss. If, in any case, it is found that the department has failed to hold the person or persons concerned responsible for such losses in future, the Government in the Administrative Department as well as in the Department of Finance will be obliged to hold the Head of a Department personally responsible for the loss/losses involved.

**(No. 789-FR-I-58/3258, dated the 10th February, 1958).**

\*\*\*\*\*

**Opening of Personal Ledger Accounts.—** The question regarding the precise procedure to be adopted for the accounting of transaction of Schemes for which Personal Ledger Accounts have been opened by debit to the Consolidated Fund has been under consideration for sometime past and the following decisions have been arrived at in consultation with the Comptroller and Auditor General of India :-

- (a) In respect of Personal Ledger Accounts opened in the Public Accounts the gross expenditure has to be adjusted under the appropriate Service Head on receipt of compiled accounts, of the transaction from the Administrators of Personal Ledger Accounts.

As regards receipts it would be preferable to strange that the receipts are credited direct into the treasury under the relevant head of account in the Consolidated Fund. In certain exceptional cases, however, where the receipts cannot be credited at the Treasury for one reason or the other, these have to be passed through the Personal Ledger Account. In such cases the receipts are to be credited to the relevant head of account on receipt of the monthly compiled accounts. The adoption of any of these two systems of the accountal if receipts have to be settled in consultation with Accountant General, Punjab, according to the circumstances of an individual case as and when the Personal Ledger Account is authorized.

- (b) For Personal Ledger Accounts opened within the Consolidated Fund itself the gross expenditure has to be adjusted under the appropriate Service head or the Capital head, as the case may be, and the receipts under the corresponding revenue head (in the case of **No. 28/8/84-2B&C** Schemes within the revenue account) or the minor head deduct receipts and recoveries on Capital Account under the Capital Major Head.

The above decisions may be kept in view while forwarding proposals for the opening of Personal Ledger Accounts by debit to the Consolidated Fund and these may also be brought to the notice of the Administrators of Personal Ledger Accounts.

**(No. 8675-3FRI-64/9076, dated the 21st September, 1964).**

\*\*\*\*\*

It has been brought to the notice of the Finance Department that the administratives of the personal ledger accounts do not follow the above instructions with the result that the complied accounts are not sent to the audit office at all or received too late which leads to wrong classification of transaction appearing in the Personal Ledger Accounts. Not only that the difficulty is experienced by the Audit Office but the Administrators of these personal ledger accounts will also feel inconvenient consequent upon the wrong classification of transactions. It is pertinent to note that in case rules and the instructions on the subject are not acceptance granted by them for the opening of Personal Ledger Accounts. This step is likely to lead to further difficulties, for the administrators of the Personal Ledger Accounts opened for, implementation of some of the schemes. Administrators of the Accounts should initiate effective measures to enforce compliance of the provisions of the rules on the subject so that the monthly complied accounts are self to the audit office on the due date.

**(No. 9085-3FRI-63/10415, dated 4th October, 1963).**

\*\*\*\*\*

**Opening of Personal Ledger Accounts.—** (a) The question of opening Personal Ledger Accounts for Government schemes in relaxation of the normal procedure of operating through treasury has been under consideration of Government. It is observed that though it may not be expedient to lay down any hard and fast rules in the matter, it is felt that normally there should be no need for any deviation from the normal accounting procedure in respect of these schemes unless in the special circumstances of any particular Scheme the opening of a Personal Ledger Account becomes imperative. Ordinarily the Officer-in-Charge of the Schemes should be able to obtain funds through contingent bills from the treasuries as and when required. In some cases they may have adequate imprest with them instead of Personal Ledger Account for running the Schemes in cases where inconvenience is likely to be caused by the frequent drawal of Contingent bills. The Comptroller and Auditor-General of India has observed that it is only in special circumstances where the established normal procedure proves unworkable and the conditions justify extraordinary measures like opening of Personal Ledger Accounts, which may be desirable in respect of selected schemes whose gross working expenses exceed Rs. 5 lacs, whose receipts form a major part of the transactions and which are in operation at places remote from treasuries.

(b) As the opening of Personal Ledger Accounts results in dilution of audit and financial control in as much as full accounts are not rendered to the Audit Office and only plus minus memos are sent, it has been decided by Government that Personal Ledger Accounts may not be opened in respect of those Schemes whose gross working expenses do not exceed rupees five lacs nor are they situated remote from the Treasuries. The Administrators of the Personal Ledger Accounts may be directed to reconsider and switch over to the system of drawing money on bills at an early date. As regards the Personal Ledger Accounts created by debit to the Consolidated Fund, the Administrators concerned may be directed to render monthly accounts after carrying out all adjustments, supported by relevant vouchers and treasury reconciliation certificate, etc., as is done by P.W.D. Officers. The compiled accounts may be submitted so as to reach the Accountant General's Office by the 10th of the month following that to which these relate and this procedure may be enforced with the submission of accounts for September, 1961, by the 12th of October, 1961.

**(No. 9019-3FRI-61/11042, dated 16th October, 1961).**

\*\*\*\*\*



**Security deposits/caution money.**— The question of classification of Security deposits/ Caution money of students as personal deposits are time past. It has been observed that in both cases whether the deposits are treated as Revenue or Personal Deposits, the money will remain in Public Account under Article 284 of the Constitution of India. But if they are classified as Revenue Deposits, a separate entry will have to be made in respect of deposit of each student in the books of the Treasury Officer as well as the Accountant General, Punjab. As the number of students, who have to make the deposit in this State is very large, there would be an immense of work without any corresponding advantage. Moreover, the students especially those, who are unable to complete their course within five years, will have to face great difficulty in getting refund of their claims, for these will have to be pre-audited by the Accountant General, Punjab. Whereas a student needs refund immediately after the completion of his course such claims will have to be routed through the Heads of Educational Institutions/Treasury Officer and a good deal of time is likely to be taken in the settlement of the claims, causing great hardship to the students concerned.

With a view to overcome these difficulties it has been decided in consultation with the Accountant General, Punjab, that, security deposits/caution money of students may be treated as 'Personal Deposits'. For this purpose, a new Personal Ledger Account should be opened in addition to the one already sanctioned,— vide Finance Department letter No. 6449-FDI-56/6409, dated 3rd October, 1956, for each educational institution, as the latter is intended merely to accommodate transactions relating to fees realised from students on account of the extra-curricular activities, e.g. games, riding. etc. and not those pertaining to security deposits/ caution money. In relaxation of the provision contained in Rule 12.17 of Punjab Financial Rules, Volume I, the PLA may be opened direct at the nearest Treasury/Sub-treasury in the name of the drawing officer of the institution concerned without reference to the Finance Department or the Accountant General, Punjab. The audit of these accounts will be conducted by the Examiner, Local Fund Accounts, Punjab..

**(No. 1609-FDI-60/7314, dated the 26th August, 1960).**

\*\*\*\*\*

**Personal Ledger Account.**— The Heads of Departments, etc, who were addressed regarding the proposed amendment of Rule 12.7 of Punjab Financial Rules, Volume I, generally agree that no difficulty is likely to arise by adopting the revised procedure consequent upon the amendment of the said rule by way of insertion of a sub-para thereunder on the lines of the amendment issued by the Government of India to Rule 624 of the Central Treasury Rules, Volume I. The question has been considered thoroughly and it has been decided that the proposed amendment will be as follows :-

- (a) All Personal Deposit Accounts created by debit to the Consolidated Fund shall have to be closed by minus debit of the balance to the relevant service heads in the Consolidated Fund, the same being opened next year, if necessary, in the usual manner, by providing necessary funds in the budget after obtaining the approval of the competent authority ;
- (b) Under rule 4.132 of the Subsidiary Treasury Rules, the Personal Ledger Account cheques remain current for a period of three months from the date of issue. Under the new procedure the Treasury Officers will be instructed not to entertain any transaction against Personal Ledger Account created by debit to the Consolidated Fund. The cheques issued on or before the 31st March and not presented up to this day will not be honoured by the Treasury Officers, unless, of course, the same Personal Ledger Account has been opened in the next year. Accordingly, the currency of the cheques will be three months from the date of issue or 31st March, whichever is earlier.

(2) As a result of this decision, the Personal Deposit Accounts fed out of Consolidated Fund will be closed by the Accountant-General, and it will not be possible for the officers incharge to operate such accounts till the new accounts are opened on 1st April, 1960. Appropriate action to provide funds in the budget estimates for the new year for opening of new Personal Deposit Accounts from 1st April of that year should be taken in time to avoid confusion when the next financial year sets in.

(3) The adjustment of the balances of the Personal Ledger Accounts by minus debit to the relevant service heads of accounts will not lead to any complication in the case of Deposit Accounts already opened. But in the case of old accounts where no amounts have been debited to the service head the minus debit of the old balances in the accounts for previous year, may in some cases seriously affect the budgetary position. In certain cases the minus figures of expenditure may appear in the accounts as a result of these adjustments and consequently there may be large scale variations between figures of actual expenditure and the budget provision. In order to overcome this difficulty it has been decided that in the case of Personal Ledger Accounts opened during the previous years, the credit balance should be taken to the corresponding receipt heads instead of deducting from the expenditure. The necessary credit may be taken into account while framing the revised estimates for the current financial year.

(4) In regard to operation of 'Sheriff Petty Accounts', some of the District and Sessions Judges pointed out that difficulties will arise whereas others do not apprehend any difficulty after the amendment of rule 12.7 of Punjab Financial Rules, Volume I. It has, therefore, been considered necessary to make it clear that these accounts are fed out of the deposits of litigants and not out of the Consolidated Fund. Moreover, these accounts fall under exception below rule 12.7 *ibid* and the rule as amended shall not apply to these accounts. The exception to the rule shall remain in force as heretofore.

**(No. 6799- (3)FRI-59/13490, dated the 23rd October, 1959).**

\*\*\*\*\*



**Permanent Advance.**— The Government had under consideration the question of streamlining the procedure relating to the fixation of permanent advances to meet emergent petty contingent expenditure in various offices, as the amount of emergent petty expenditure has registered a marked increase since these permanent advances were last sanctioned.

2. Under the existing procedure as laid down in rule 2.8 of Punjab Financial Rules, Volume I, the application for the grant or revision of the permanent advance are accompanied by a statement showing month by month for the preceding twelve months the amounts of contingent bills cashed with classified details of items of expenditure and are submitted to the sanctioning authority through the Accountant-General, who advises as to the appropriate amount of the advance.

3. In the past, the Accountant-General, Punjab, has been adopting "Average fortnightly expenditure" on items of emergent petty contingent expenditure as the basis for assessing the amount of permanent advance. As, however, there is likelihood of permanent advances fixed on this basis running short frequently and thus being recouped very often, the matter was further discussed with the Accountant-General, Punjab, who agreed to recommend the amount of permanent advance on the basis of "average monthly expenditure (instead of fortnightly expenditure) on emergent petty contingent expenditure" in all cases, in future and also where the existing permanent advances are, in actual practice, found to be inadequate so that payments which are usually met out of permanent advance, are not unnecessarily delayed.

4. It has further been decided that in cases where the existing permanent advances are considered to be substantially inadequate to the Disbursing Officers may make fresh applications accompanied by a statement showing emergent petty contingent expenditure for the preceding twelve months and working out the average monthly expenditure and also certifying that the existing permanent advance is inadequate and has led to unnecessary inconvenience in the vast. These application should be submitted to the Accountant-General, Punjab, though the respective controlling officer before being submitted to the Sanctioning authority.

5. A list of petty items of contingent expenditure ordinarily paid out of permanent advance is appended for guidance. This list is, however, only illustrative and not exhaustive, since there may be certain other items, or some of these items may even differ from department to department, according to the nature of the activities.

### LIST

Petty items of contingent expenditure paid out of permanent advances.

- (1) Cooliage Charges.
- (2) Rickshaw charges.
- (3) Rehra charges.
- (4) Deliveries of consignments received through R.Rs. by road, transport or by V.P.P.
- (5) Petty bills on account of cost of Publication.
- (6) Petty bills of repairs and service of typewriters.
- (7) Petty bills on account of repairs of furniture.
- (8) Petty bills of washing charges.
- (9) Petty bills of local purchases of stationery.

- (10) Petty bills on account of purchase of articles other than stationery, e.g., rubber, stamps, earthen pitchers, surahis and glass tumblers etc.
- (11) Purchase of fountain pens for Stenographers.
- (12) Petty bills on account of petrol charges.
- (13) Petty bills on account of servicing of automobiles.
- (14) Petty bills on account of stitching of liveries.
- (16) Petty bills on account of telephone/rental charges.
- (17) Bearing charges.
- (18) Demurrage charges.
- (19) Cost of postage on letters to foreign countries.
- (20) Cost of light refreshment served in meetings outside headquarters.
- (21) Bank Commission on R.T.Rs.
- (22) M.O. Commission,
- (23) Electric Charges.
- (24) Petty bills of coal and fire-wood.
- (25) Painting and polishing of sign boards.
- (26) Cost of newspapers.
- (27) Cost of Railway Time Table and Telephone Directories.
- (28) Repairs of wall clocks and time-pieces.
- (29) Repairs of cycles.
- (30) Repairs of confidential boxes, Godrej almirahs and flag racks.
- (31) All sorts of urgent/immediate payments.
- (32) Advances of Railway fare to class IV Government employees.
- (33) Petty bills of water charges.
- (34) Telegram charges.
- (35) Petty bills of hot and cold weather charges.

**(No. 5553-FR-II-65/12158, dated 12th July, 1965).**

\*\*\*\*\*

---

**Permanent Advance.**— Under Rule 2.8 (2) of the Punjab Financial Rules, Volume I, the Heads of Departments and Commissioners of Divisions can sanction permanent advances for offices subordinate to them up to the amount advised as appropriate by the Accountant General Punjab. The current procedure for the drawal of such an advance is that on receipt of the requisite sanction, the Treasury Officer is authorised by the Accountant General, Punjab to make the payment to the Officer concerned.

2. This point has been further examined and it is felt that specific authority from the Accountant General, Punjab, for drawal of a permanent advance by the officer concerned is not necessary when the advance is sanctioned by the Heads of Departments/Commissioners of the Divisions upto the amount advised by the Accountant General as the case is not covered by the exceptions mentioned in Rule 4.113 of the Subsidiary Treasury Rules. Sanctions on account of permanent advance accorded by the Heads of Departments/Commissioners of Divisions would be acted upon by the Treasury Officers provided such sanctions give a clear indication to the effect that the advance sanctioned is up to the amount advised as appropriate by the Accountant General. It is, therefore, requested that when such a sanction is accorded in consultation with the Accountant General, Punjab, an indication to that effect may be made in the order itself so that the Treasury Officers do not have to wait for an authority from the Accountant General, Punjab.

3. An authority from the Accountant General, Punjab, will, however, be necessary in cases where sanctions to the grant of permanent advances are accorded by the Government on the analogy of the provisions contained in rule 4.4 of the Subsidiary Treasury Rules.

**(No. 10634-3FRI-59/424, dated the 14th January, 1960).**

\*\*\*\*\*



**No. 11/6/91-4FD-III/2002(317)**

From

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

To

All Heads of Departments in Haryana,  
Commissioners, Ambala, Hisar,  
Rohtak and Gurgaon Divisions,  
All the Deputy Commissioners and  
Sub Divisional Officers (Civil) in the State,  
The Registrar, Punjab and Haryana High Court,  
All District & Session Judges in Haryana.

**Dated, Chandigarh, the 21st February, 2002.**

**Subject : Amendment in Condemnation and Disposal Rules and procedure for store items and vehicles upto 31.12.2004 – Special Campaign for disposal.**

Sir,

I am directed to invite a reference to F.D.'s circular letter No. 11/6/91-4FD-III/78 (99), dated 31.3.99 on the subject noted above, vide which powers had been delegated to you to dispose off unserviceable condemned store items/vehicles upto 31.12.2001 and to say that Finance Department has considered this matter again and decided to extend the said delegation in all offices of the State upto 31.12.2004 on the terms and conditions mentioned in supersession of Finance Department's letter No. 11/6/91-4FD-III/2001, dated 10.7.2001 including Boards/Corporations.

Yours faithfully,

*Sd/-*

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

No. 11/6/91-4FD-III/2002 (317)

Dated : 21.2.2002.

A copy is forwarded to the Accountant General (Accounts/Audit), Haryana, Chandigarh for information.

*Sd/-*

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

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

*Sd/-*

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



To

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

U.O. No. 11/6/91-4FD-III/2002 (317)

Dated : 21.2.2002.

No. 11/6/91-4FD-III/2002 (317)

Dated : 21.2.2002.

A copy is forwarded to the :-

All M.Ds. of Boards and Corporations in Haryana.

All G.Ms., Haryana Roadways.

Managing Director, Haryana Concast Ltd., for information and necessary  
action.

*Sd/-*

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

A copy is forwarded to all Branch Officers/Superintendents of Finance Department  
for information and necessary action.

*Sd/-*

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

To

All the Branch Officers/Superintendents of  
Finance Department.

U.O. No. 11/6/91-4FD-III/2002 (317)

Dated : 21.2.2002.

\*\*\*\*\*

**MOST IMMEDIATE****No. 11/6/91-4FD-III/2001**

From

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

To

All the Heads of Departments in Haryana,  
All the Commissioners of Divisions,  
All Deputy Commissioners and  
All Sub Divisional Officers (Civil) in Haryana.  
Registrar, Punjab & Haryana High Court, Chandigarh.**Dated, Chandigarh, the 10th July, 2001.****Subject : Amendment in Condemnation and Disposal Rules and procedure for store items and vehicles — Special campaign for disposal.**

Sir,

I am directed to address you on the subject noted above and to state that after careful consideration the Finance Department in supersession of F.D.'s letter No. (1) 11/6/91-4FD-III/226, dated 13.2.91, (2) No. 11/6/91-4FD-III/92 (2324)94, dated 21.9.94 and (3) No. 11/6/91-4FD-III/78 (99), dated 31.3.99, has now laid down the following procedure regarding disposal of condemned Vehicles/Store items :-

- (i) All condemned stores which are to be sold on ferrous and non-ferrous scrap of Govt./Govt. Undertakings will be condemned and disposed off by the Director, Supplies and Disposal, Haryana and Deputy Commissioner of the concerned district. The reserve price will be fixed by the Condemnation Board of the Distt. for scrap/stores yet to be condemned, the Condemnation Board will carry out the condemnation simultaneously fixing the reserve price. This condemnation Board will be the same as for Govt. Vehicles at district level.
- (ii) Other stores whose book value is less than or equal to Rs. 50,000/- shall be got condemned/disposed off by the same Board as above through monthly auction or tenders, as may be decided by the Board.
- (iii) Stores of which the book value exceeds Rs. 50,000/- other than vehicles and scrap, will be condemned and disposed off by the Office of Director, Supplies and Disposal in the manner being followed at present. The information regarding such items will be collected from the Heads of Departments by Director, Supplies and Disposal. Cases of disposal of Stores pending with Director Supplies & Disposals of Value less than Rs. 50,000/- will be referred to the Deputy Commissioners by Director, Supplies & Disposals.
- (iv) The Auction Committee should be empowered to reduce the reserve price of the vehicles on the spot in the following manner :-
  - (a) the first instance to a maximum of 10% of the reserve price where the bid falls short of the reserve price fixed by the Condemnation Board.
  - (b) In the Second instance by another maximum of 10% of the reserve price if the bid falls short of the reserve price.
  - (c) If the vehicle still remains un-disposed the reserve price of the vehicle may be refixed by the Condemnation Board.

- (v) Full powers for administrative approval are delegated to Heads of Departments for stores and vehicles, yet to be condemned. For stores and vehicles already condemned but awaiting administrative approval, the same may be presumed to have been obtained unless Head of Department issues a specific refusal. Heads of Departments will make sure that administrative approval or refusal is granted latest in a month's time for stores and vehicles yet to be condemned in future failing which the Director, Supplies & Disposal shall be competent to dispose off such condemned stores and vehicles, at his own level.
- (vi) After obtaining the administrative approval sanction of the Govt. in the Industries Department for calling tenders of the stores need not be obtained either by Director, Supplies and Disposals or the Condemnation Board as the case may be.
- (vii) Director, Supplies and Disposals/Deputy Commissioner, General Managers, Haryana Roadways will decide the date for condemnation/disposal of the stores/vehicles as and when need be instead of the present practice of condemnation/disposal after every three months.
- (viii) Director, Supplies and Disposals, will hold meetings with some of the Heads of the departments where vehicles are awaiting disposal in large numbers for want of administrative approval and impress upon them the urgent need to dispose them off and in case any Head of Department/Corporation/Board expresses his inability to do so, the matter will be brought to the notice of the Financial Commissioner, Finance and Commissioner and Secretary to Govt. Haryana, Industries Department for taking action in the matter.

2. Contents of these instructions be brought to the notice of all concerned officials/officers for strict and immediate compliance.

Yours faithfully,

*Sd/-*

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

No. 11/6/91/4FD-III/2001

Dated 10.7.2001

A copy is forwarded to the Accountant General (Accounts/Audit) Haryana, Chandigarh for information.

*Sd/-*

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

To

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

U.O. No. 11/6/91-4FD-III/2001

Dated : 10.7.2001.

No. 11/6/91-4FD-III/2001

Dated : 10.7.2001.

A copy is forwarded to the :-

- (i) All G.Ms, Haryana Roadways.
- (ii) Managing Director, Haryana Concast Ltd.  
for information and necessary action.

*Sd/-*

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

A copy is forwarded to all Branch Officers/Superintendents of Finance Department for information and necessary action.

*Sd/-*

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

To

All the Branch Officers/Superintendents of Finance Department.

U.O. No. 11/6/91-4FD-III/2001

Dated : 10.7.2001.

\*\*\*\*\*

***These instructions have been superseded vide  
No. 11/6/91-4FD-III/2001, Dated 10.7.2001.***

**No. 11/6/91-4FD-III/226**

From

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

To

All the Heads of Departments,  
Commissioners, Ambala, Hisar, Rohtak and Gurgaon Divisions,  
All the Deputy Commissioners &  
Sub Divisional officers (Civil) in the State,  
The Registrar, Punjab & Haryana High Courts,  
All Distt. & Session Judges in Haryana.

**Dated, Chandigarh, the 13th February, 1991.**

**Subject : Amendment in Condemnation and Disposal rules and procedures for store items and vehicles upto 31.12.91 — Special campaign for disposal.**

Sir,

I am directed to invite a reference to the subject noted above and to say that in view of increasing stock of disposable stores, Govt. feels that a special campaign is required for condemnation/disposal of stores/vehicles in the State. In view of this, following procedure is prescribed in relaxation of rules upto 31.12.91. The position will be reviewed later in the light of the results obtained :-

- (i) All condemned stores, which are to be sold off as ferrous or non ferrous scrap, will be offered for sale to Haryana Concast Ltd., Hisar, Distt. Heads of all offices will intimate Haryana Concast Ltd., Hisar under intimation to their Heads of Departments. within a fortnight, the availability of condemned scrap and machinery which is to be sold by weight and request them to lift such material immediately. In case, any Head of Department feels that the stores are not to be disposed or should not be sold as scrap, he may intimate Haryana Concast Ltd. and his Distt. Head accordingly, within 15 days of intimation by Distt. Head of Office. Otherwise, consent will be presumed. Stores may be lifted by Haryana Concast Ltd. without pre-payment but against a receipt. Prices, including cost of transportation will be decided by Director, Supplies and Disposals, Haryana and M.D. Concast jointly. Haryana Concast Ltd. will make arrangements to lift this scrap expeditiously within a fortnight of intimation. If this material is not lifted by Haryana Concast Ltd. then the Department will arrange to auction the scrap with General Manager, Haryana Roadways of the area concerned after fixation of reserve price and it will be disposed off every month in the auction organised by the General Manager, Haryana Roadways alongwith the Roadways stores. These instructions will also apply to scrap iron stores in the process of disposal with Director, Supplies and Disposals, Haryana.

No reserve price needs to be fixed for scrap which is to be sold to Haryana Concast Ltd. For other scrap which is not lifted by Haryana Concast Ltd., the reserve price will be fixed by the Condemnation Board of the District. For

scrap stores yet to be condemned, the Condemnation Board will carry out the condemnation simultaneously fixing the reserve price. This condemnation Board will be the same as for Govt. vehicles at district level.

- (ii) Other stores whose book value is less than or equal to Rs. 50,000/- shall be got condemned/disposed off by the same Board as above through monthly auction or tenders, as may be decided by the Board.
- (iii) Stores, of which the book value exceeds Rs. 50,000/- other than vehicles and scrap, will be condemned and disposed off by the Office of Director, Supplies & Disposals, in the manner being followed at present. The information regarding such items will be collected from the Heads of the Departments by D.S. & D. Cases of disposal of stores pending with D.S. & D. of value less than Rs. 50,000/- will be referred to the Deputy Commissioners by Director, Supplies and Disposals.

2. The present practices of condemnation/disposal of the vehicles which is in vogue will continue with the modification that if a vehicle is not disposed off by auction on the reserve price in two consecutive auctions, then the Director, Supplies and Disposals/ Deputy Commissioner concerned will be empowered to reduce the reserve price upto 20% less than the average of last two auctions.

3. Full powers for administrative approval are delegated to Heads of Departments for stores and vehicles, yet to be condemned. For stores and vehicles already condemned, but awaiting administrative approval, the same may be presumed to have been obtained unless Head of Department issues a specific refusal. Heads of Departments will make sure that administrative approval or refusal is granted latest in a month's time for stores and vehicles yet to be condemned in future.

4. After obtaining the administrative approval, sanction of the Govt., in the Industries Department for calling tenders of the stores need not be obtained either by Director, Supplies and Disposals or the condemnation Board as the case may be.

5. Director Supplies & Disposals/Deputy Commissioner/General Managers, Haryana Roadways' will decide the date for condemnation/disposal of the stores/vehicles as and when need be, instead of the present practice of condemnation/disposal after every three months.

6. Director, Supplies & Disposal will hold meetings with some of the Heads of the Departments where vehicles are awaiting disposal in large numbers for want of administrative approval and impress upon them the urgent need to dispose them off and in case any Head of Department/Corporation/Board expresses his inability to do so, the matter will be brought to the notice of the Financial Commissioner, Finance and Commissioner & Secretary to Govt., Haryana, Industries Department for taking action in the matter.

7. These instructions will remain in force till 31.12.91.

8. It is hoped that you will take necessary steps to immediately dispose off the stores lying condemned or condemnable.

Yours faithfully,

Sd/-

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

A copy is forwarded to the Accountant General, Haryana, (Accounts/Audit) Chandigarh for information.

*Sd/-*  
Deputy Secretary Finance  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

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

*Sd/-*  
Deputy Secretary Finance  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

To

All the Financial Commissioner & Secretaries to  
Govt., Haryana.

U.O. No. 11/6/91-4FD-III/226

Dt. Chandigarh, the 13th Feb. 91.

No. 11/6/91-4FD-III/226

Dt. Chandigarh, the 13th Feb. 91.

A copy is forwarded to the :-

1. All G.Ms., Haryana Roadways.
2. Managing Director, Haryana Concast Ltd. for information and necessary action.

*Sd/-*  
Deputy Secretary Finance  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

\*\*\*\*\*

***These instructions have been modified partly vide  
No. 11/6/91-4FD-III/226, Dated 13.2.1991.***

**No. 5/2/85-1B&C**

From

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

To

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

**Dated, Chandigarh, the, 15th April, 1987**

**Subject : Economy in Expenditure – Disposal of condemned vehicles.**

Sir,

I am directed to invite your attention to Finance Department letter No. 5/2/85-1B&C dated 7/8.5.1986 on the subject noted above, wherein you were requested that in future condemned vehicles be disposed of within two months of the purchase of new vehicles and the sale proceeds deposited immediately thereafter in the Govt. Treasury under intimation to Administrative Department and Finance Department. Besides this the Director, Supplies & Disposals Haryana was required to take physical possession of the condemned vehicles and also to collect the information every month regarding disposal of the condemned vehicles with full particulars thereof, i.e. the Registration No. of the condemned vehicles the date of its condemnation, the price fetched, whether through auction or by inviting tenders and the date of the deposit of the sale proceeds into the Govt. treasury for onward transmission to Administrative Department/Finance Department.

2. It has now been brought to the notice of this department by the Director, Supplies & Disposals that the Departments especially those located in the field are not observing these instructions with the result that he is unable to compile the information for onward transmission to the Administrative Department/Finance Department. In view of the difficulty faced by the Director, Supplies & Disposals, Haryana it has been decided that requisite information as required in the letter under reference is positively sent to him by the 7th of every month.

3. **For Deputy Commissioners**

They are also requested to follow these instructions meticulously and also keep the keys and other connected papers of the condemned vehicles of the field offices in their possession so as to avoid its misuse.

Yours faithfully,

Sd/-

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



Endst. No. 5/2/85-1B&amp;C

Dt. Chandigarh the, 15th April, 1987

A copy is forwarded to the Director Supplies & Disposals Haryana, for information & necessary action.

2. He is requested to compile the requisite information and send the same to the Administrative Department and the Finance Department, accordingly.

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

\*\*\*\*\*

**No. 34/1(1)/91-WM(3)**

From

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

To

All Heads of Departments,  
Commissioners of Divisions,  
Deputy Commissioners and S.D.Os. (Civil) in Haryana,  
The Registrar, Punjab & Haryana High Court &  
All District & Sessions Judges in Haryana State.

**Dated, Chandigarh, the 21st February, 2007**

**Subject : Rate of interest to be charged on loans from NABARD, Investment in Transport, HVPN and Food Supplies Department etc. for the year 2006-2007.**

Sir,

I am directed to address you on the subject noted above and to say that during the financial year 2006-2007, the rate of interest on loans granted by the State Government out of the State Loans and Advances, unless otherwise specified in any particular case, would be as under :-

		<b>2006-2007</b>
1.	Loans from NABARD	6.5%
2.	Loans to HVPN from World Bank (Block Loans)	9.00%
3.	Investment in Transport Department from MTDRF	11.00%
4.	Investment in Food & Supplies Department from RBI (CCL).	9.70%

2. The receipt of this letter may kindly be acknowledged.

Yours faithfully,

*Sd/-*

(Surinder Mohan)

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

No. 34/1 (1)/91-WM(3)

Dated, Chandigarh, the 21<sup>st</sup> February, 2007

A copy is forwarded to the Accountant General (Audit & A&E), Haryana, Chandigarh with 5 spare copies for information and necessary action.

*Sd/-*

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

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

*Sd/-*

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

To

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

U.O. No. 34/1 (1)/91-WM(3)

Dated, Chandigarh, the 21<sup>st</sup> February, 2007

No. 34/1 (1)/91-WM(3)

Dated, Chandigarh, the 21<sup>st</sup> February, 2007

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

The State Election Commissioner, Haryana.  
The Resident Commissioner, Govt. of Haryana, Haryana Bhawan, New Delhi.  
The Secretary to Governor, Haryana.  
The Secretary, Haryana Vidhan Sabha.  
The Director, Pt. B.D. Sharma, P.G.I.M.S., Rohtak  
The Member Secretary, Haryana Bureau of Public Enterprises.  
The Incharge, Computer Cell, Finance Department.  
Records/FD with 20 copies.

*Sd/-*

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

A copy each is forwarded to the Principal Secretary/Additional Principal Secretaries I & II/Officer on Special Duty I & II/Media Advisor/Advisor/Senior Secretaries/Secretaries/Private Secretaries to the Chief Minister/Deputy Chief Minister/Ministers/Ministers of State/Chief Parliamentary Secretary/Parliamentary Secretaries/Deputy Chairman Planning Board, Haryana for information of Chief Minister/Deputy Chief Minister/Ministers/Ministers of State/Chief Parliamentary Secretary/Parliamentary Secretaries/Deputy Chairman, Planning Board, Haryana.

*Sd/-*

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

To

The Principal Secretary/Additional Principal Secretaries I & II/  
Officer on special Duty I & II/Media Advisor/Advisor/Senior Secys./  
Secretaries/Private Secretaries to the Chief Minister/Dy. Chief Minister/  
Ministers/Ministers of State/Chief Parliamentary Secretary/Parliamentary  
Secretaries/Deputy Chairman Planning Board, Haryana.

U.O. No. 34/1 (1)/91-WM(3)

Dated, Chandigarh, the 21<sup>st</sup> February, 2007.

\*\*\*\*\*

**No. 34/1(1)/91-WM(3)**

From

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

To

All Heads of Departments in Haryana,  
All Commissioners of Divisions in Haryana,  
The Registrar, Punjab & Haryana High Court, Chandigarh,  
All Deputy Commissioners and  
Sub Divisional Officers (Civil) in Haryana,  
All District & Sessions Judges in Haryana State.

**Dated, Chandigarh, the 20th October, 2004**

**Subject : Rate of interest to be charged on loans from NABARD, Investment in Transport, HVPN and Food Supplies Department etc. for the year 2004-2005.**

Sir,

I am directed to address you on the subject noted above and to say that during the financial year 2004-2005, the rate of interest on loans granted by the State Government out of the State Loans and Advances, unless otherwise specified in any particular case, would be as under :-

		<b>2004-2005</b>
1.	Loans from NABARD	7.00%
2.	Loans to HVPN	9.00%
3.	Investment in Transport Department from MTDRF	11.00%
4.	Investment in Food & Supplies Department (CCL)	9.35%

2. The receipt of this letter may kindly be acknowledged.

Yours faithfully

Sd/-

(S.R. Maurya)

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

No. 34/1(1)/91-WM(3)

Dated, Chandigarh, the 20<sup>th</sup> October, 2004

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

Sd/-

(S.R. Maurya)

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

\*\*\*\*\*

**No. 34/1(1)91-WM(3)**

From

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

To

All Heads of Departments,  
All Commissioners of Divisions,  
The Registrar, Punjab & Haryana High Court, Chandigarh,  
All Deputy Commissioners,  
All Sub Divisional Officers (Civil),  
All District & Session Judges.

**Dated, Chandigarh, the 5th June, 2003**

**Subject :** Rate of interest to be charged on loans from NABARD, Investment in Transport, HVPNL, and Food & Supplies Department etc. for the year 2003-2004.

Sir,

I am directed to address you on the subject noted above and to say that during the financial year 2003-2004 the rate of interest on loans granted by the State Government out of the State Loans and Advance unless otherwise specified in any particular case would be as under :-

		<b>2003-2004</b>
1.	Loan from NABARD	8.5%
2.	Loans to HVPN	10.5%
3.	Investment in Transport Department	11.00%
4.	Investment in Food & Supplies Department.	11.05%

2. The receipt of this letter may kindly be acknowledged.

Yours faithfully,

Sd/-

(S.R. Maurya)

Deputy Secretary Finance (B),

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

No. 34/1(1)91-WM(3)

Dated, Chandigarh, the 5-6-2003

A copy is forwarded to the Accountant General (Accounts) Haryana Chandigarh for information and necessary action.

Sd/-

(S.R. Maurya)

Deputy Secretary Finance (B),

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

\*\*\*\*\*

**No. 34/1(1)/91-WM(3)**

From

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

To

All Heads of Departments,  
All Commissioners of Divisions,  
The Registrar, Punjab & Haryana High Court, Chandigarh,  
All Deputy Commissioners and  
Sub Divisional Officers (Civil),  
All District & Sessions Judges.

**Dated, Chandigarh, the 31st May, 2002.**

**Subject :** Rate of interest to be charged on loans from NABARD for Co-op. Societies, Investment in Transport, State Electricity Board and Food Supplies Department etc. for the year 2002-03.

Sir,

I am directed to address you on the subject noted above and to say that during the financial year 2002-03 the rate of interest on loans granted by the State Government out of the State Loans and Advances unless otherwise specified in any particular case, would be as under :-

		<b>2002-2003</b>
1.	Loans from NABARD for Coop. Societies	11%
2.	Loans to Haryana State Electricity Board	11.5%
3.	Investment in Transport Department	11%
4.	Investment in Food & Supplies Department.	11.55%

2. The receipt of this letter may kindly be acknowledged.

Yours faithfully,

Sd/-

(S.R. Maurya)

Deputy Secretary Finance (B)

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

\*\*\*\*\*

**No. 34/1(1)91-WM(3)**

From

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

To

All the Heads of Departments in Haryana,  
All the Commissioners of Divisions,  
All Deputy Commissioners and  
All Sub Divisional Officers (Civil) in Haryana,  
Registrar, Punjab & Haryana High Court, Chandigarh.

**Dated, Chandigarh, the 1st August, 2001**

**Subject : Rate of interest to be charged on loans from NABARD for Co-op. Societies, Investment in Transport, HVPNL and Food & Supplies Department etc. for the year 2001-2002.**

Sir,

I am directed to address you on the subject noted above and to say that during the financial year 2001-2002 the rate of interest on loans granted by the State Government out of the State Loans and Advance unless otherwise specified in any particular case would be as under :-

		<b>2001-2002</b>
1.	Loan from NABARD for Coop. Societies	12%
2.	Loans to HVPN from world Bank (Block Loans)	12%
3.	Investment in Transport Department	11%
4.	Investment in Food & Supplies Department.	12%

2. The receipt of this letter may kindly be acknowledged.

Yours faithfully,

*Sd/-*

(S.R. Maurya)

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

No. 34/1(1)91-WM(3)

Dated, Chandigarh, the 01-08-2001

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

*Sd/-*

(S.R. Maurya)

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

\*\*\*\*\*

**No. 34/1(1)91-WM(3)**

From

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

To

All Heads of Departments  
All Commissioners of Divisions,  
The Registrar, Punjab & Haryana High Court, Chandigarh,  
All Deputy Commissioners and  
Sub Divisional Officers (Civil),  
All District & Session Judges.

**Dated, Chandigarh, the 10th April, 2001**

**Subject : Rate of interest to be charged on loans from NABARD for Co-op. Societies, Investment in Transport, State Electricity Board and Food & Supplies Department etc. for the year 2000-2001**

Sir,

I am directed to address you on the subject noted above and to say that during the financial year 2000-2001 the rate of interest on loans granted by the State Government out of the State Loans and Advance unless otherwise specified in any particular case would be as under :-

		<b>2000-2001</b>
1.	Loan from NABARD for Coop. Societies	12%
2.	Loans to Haryana State Electricity Board	12.5%
3.	Investment in Transport Department	11%
4.	Investment in Food & Supplies Department.	12.5%

2. The receipt of this letter may kindly be acknowledged.

Yours faithfully,

Sd/-

(S.R. Maurya)

Under Secretary Finance (B),

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

No. 34/1(1)/91-WM(3)

Dated, Chandigarh, the 10.4.2001

A copy is forwarded to the Accountant General (Accounts) Haryana Chandigarh for information and necessary action.

Sd/-

Under Secretary Finance (B),

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

\*\*\*\*\*



**No. 34/1(i)/91-WM(3)**

From

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

To

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

**Dated, Chandigarh, the 10th August, 1998.**

**Subject : Rate of interest to be charged on Taccavi Loans other than Taccavi Loans, Local Bodies/Co-op. Societies, investment in Transport, State Electricity Board, Food & Supplies Department, etc, for the year 1998-99.**

Sir,

I am directed to inform you that it has been decided that during the financial year 1998-99, the rate of interest at which the Haryana Government will grant loans out of the State Loans and Advances Account will, unless otherwise specific in any particular case, be as under :-

		<b>1998-99</b>
1.	Taccavi Loans to Agriculturists other than fertilizer loans.	12%
2.	Loans to Agriculturists except loans under fertilizers Taccavi Scheme under Act XII of 1884.	12%
3.	Loans to Local Bodies/Co-operative Societies/Other Bodies/Misc. purposes except loans under the State Aid to Industries Act and Loans granted out of the funds received from LIC.	12%
4.	Loans to Haryana State Electricity Board.	12%
5.	Investment in Transport Department.	10%
6.	Investment in Food & Supplies Department.	14%
7.	Punjab State Aid to Industries Act 1935 :- (i) Loans upto Rs. 25,000/- (ii) Loans above Rs. 25,000/- and upto Rs. 50,000/-	18% 21%
8.	Capital outlay and pensionary charges on Administration on Irrigation Scheme.	5%
9.	Capital outlay on Commercial Departments and Undertakings.	7%

2. The receipt of this letter may kindly be acknowledged.

Yours faithfully,

Sd/-

(Ram Niwas),

Joint Secretary Finance (B),

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

\*\*\*\*\*

**No. 34/1(i)/91-WM(3)**

From

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

To

All Heads of Departments,  
Commissioners Rohtak, Gurgaon, Hisar and Ambala Divisions,  
All Deputy Commissioners and  
Sub Divisional Officers (Civil) in Haryana,  
The Registrar, Punjab and Haryana High Court, Chandigarh,  
All District and Session Judges in Haryana.

**Dated, Chandigarh, the 17th July, 1997**

**Subject : Rate of interest to be charged on Taccavi Loans other than Taccavi Loans, Local Bodies/Co-op. Societies, investment in Transport State Electricity Board, Food and Supplies Department etc. for the year 1997-98.**

Sir,

I am directed to inform you that it has been decided that during the financial year 1997-98, the rate of interest at which the Haryana Government will grant loans out of the State Loans and Advances account will, unless otherwise specified in any particular case, be as under :-

		<b>1997-98</b>
1.	Taccavi Loans to Agriculturists other than fertilizer loans.	12%
2.	Loans to Agriculturists except loans under fertilizers Taccavi Scheme under Act XII of 1884.	12%
3.	Loans to Local Bodies/Co-operative Societies/Other Bodies/Misc. purposes except loans under the State Aid to Industries Act and loans granted out of the funds received from LIC.	12%
4.	Loans to Haryana State Electricity Board.	12%
5.	Investment in Transport Department.	10%
6.	Investment in Food & Supplies Department.	14%
7.	Punjab State Aid to Industries Act, 1935 (i) Loans up to Rs. 25,000 (ii) Loans above Rs. 25000/- and up to Rs. 50,000/-	18% 21%
8.	Capital outlay and pensionary charges on Administration on Irrigation Schemes.	5%
9.	Capital outlay on Commercial Departments. & Undertakings.	7%

The receipt of this letter may kindly be acknowledged.

Yours faithfully,  
Sd/-

(RAM NIWAS)

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

\*\*\*\*\*

**No. 34/1(i)/91-WM(3)**

From

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

To

All Heads of Departments,  
Commissioners Rohtak, Gurgaon, Hisar and Ambala Divisions,  
All Deputy Commissioners and  
Sub Divisional Officers (Civil) in Haryana,  
The Registrar, Punjab and Haryana High Court, Chandigarh,  
All District and Session Judges in Haryana.

**Dated, Chandigarh, the 26th March, 1997**

**Subject : Rate of interest to be charged on Taccavi Loans other than Taccavi loans, Local Bodies/Co-op. Societies, investment in Transport State Electricity Board, Food and Supplies Department etc. for the year 1996-97.**

Sir,

I am directed to inform you that it has been decided that during the financial year 1996-97, the rate of interest at which the Haryana Government will grant loans out of the State Loans and Advances account will, unless otherwise specified in any particular case, be as under :-

		<b>1996-97</b>
1.	Taccavi Loans to Agriculturists other than fertilizer loans	12%
2.	Loans to Agriculturists except loans under fertilizers Taccavi scheme under Act XII of 1884	12%
3.	Loans to Local Bodies/Co-operative Societies/Other Bodies/Misc. purposes except loans under the State Aid to Industries Act and loans granted out of the funds received from LIC	12%
4.	Loans to Haryana State Electricity Board	12%
5.	Investment in Transport Department	10%
6.	Investment in Food & Supplies Department	14%
7.	Punjab State Aid to Industries Act, 1935 (i) Loans up to Rs. 25,000 (ii) Loans above Rs. 25000/- and up to Rs. 50000/-	18% 21%
8.	Capital outlay and pensionary charges on Administration on Irrigation Schemes.	5%
9.	Capital outlay on Commercial Departments. & Undertakings.	7%

The receipt of this letter may kindly be acknowledged.

Yours faithfully,

Sd/-

(H. K. Suri)

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

\*\*\*\*\*

**No. 34/1(i)/91-WM(3)**

From

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

To

All Heads of Departments,  
Commissioners Rohtak, Gurgaon, Hisar and Ambala Divisions,  
All Deputy Commissioners and  
Sub Divisional Officers (Civil) in Haryana,  
The Registrar, Punjab and Haryana High Court, Chandigarh,  
All District and Session Judges in Haryana.

**Dated, Chandigarh, the 30th May, 1995**

**Subject : Rate of interest to be charged on Taccavi Loans other than Taccavi loans, Local Bodies/Coop. Societies, investment in Transport State Electricity Board, Food and Supplies Department etc. for the year 1994-95 and 1995-96.**

Sir,

I am directed to inform you that it has been decided that during the financial year 1994-95, and 1995-96, the rate of interest at which the Haryana Government will grant loans out of the State Loans and Advances account will, unless otherwise specified in any particular case, be as under :-

		<b>1994-95</b>	<b>1995-96</b>
1.	Taccavi Loans to Agriculturists other than fertilizer loans.	12%	12%
2.	Loans to Agriculturists except loans under fertilizers Taccavi scheme under Act XII of 1884.	12%	12%
3.	Loans to Local Bodies/Co-operative Societies/Other Bodies/Misc. purposes except loans under the State Aid to Industries Act and loans granted out of the funds received from LIC.	12%	12%
4.	Loans to Haryana State Electricity Board.	12%	12%
5.	Investment in Transport Department.	10%	10%
6.	Investment in Food & Supplies Department.	14%	14%
7.	Punjab State Aid to Industries Act, 1935.		
	(i) Loans up to Rs. 25,000	18%	18%
	(ii) Loans above Rs. 25000/- and up to Rs. 50,000/-	21%	21%
8.	Capital outlay and pensionary charges on Administration on Irrigation Schemes.	5%	5%
9.	Capital outlay on Commercial Departments. & Undertakings.	7%	7%

The receipt of this letter may kindly be acknowledged.

Yours faithfully,

Sd/-

(J.L. WADHWA)

Joint Secretary Finance (B),

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

\*\*\*\*\*

**No. 34/1(i)89-WM(3)**

From

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

To

All Heads of Departments,  
Commissioners Rohtak, Gurgaon, Ambala and Hisar Divisions,  
All Deputy Commissioners and  
Sub Divisional Officers, (Civil) in the Haryana,  
The Registrar, Punjab and Haryana High Court, Chandigarh,  
All District & Sessions Judges in Haryana.

**Dated, Chandigarh, the 16th January, 1990**

**Subject : Rate of interest to be charged on Taccavi Loans, other than Taccavi loans, investment in Transport and Food & Supplies Department and loans to Haryana State Electricity board during the year 1989-90.**

Sir,

I am directed to inform you that it has been decided that during the financial year 1989-90 the rates of interest at which the Haryana Government will grant loans out of the State Loans and Advances-Accounts, will, unless otherwise specified in any particular case, be as under :-

1.	Taccavi loans to Agriculturists (other than fertilizer loans)	12% p.a.
2.	Loans to Agriculturists except loans under fertilizers Taccavi Scheme under Act XII of 1884.	12% p.a.
3.	Loans to Local Bodies/Cooperative Societies/other Bodies/Misc. purposes except loans under the State aid to Industries Act and Loans granted out of the funds received from LIC.	12% p.a.
4.	Loans to Haryana Electricity Board	7% p.a.
5.	Investment in Transport Department	10% p.a.
6.	Investment in Food & Supplies Department.	14% p.a.

2. These rates of interest will remain in force during the financial year beginning from 1<sup>st</sup> April, 1989.

3. The receipt of this letter may kindly be acknowledged.

Yours faithfully,

Sd/-

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

\*\*\*\*\*

**No. 34/6/83-WM(3)**

From

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

To

All Heads of Departments,  
Commissioners, Ambala and Hisar Divisions,  
All Deputy Commissioners and  
Sub Divisional Officers (Civil) in the Haryana,  
The Registrar, Punjab and Haryana High Court, Chandigarh,  
and all District & Sessions Judges in Haryana.**Dated, Chandigarh, the 17th March, 1988.****Subject : Rate of interest to be charged on Taccavi Loans, other than Taccavi loans, investment in Transport and Food & Supplies Department and loans to Haryana State Electricity board during the year 1987-88.**

Sir,

I am directed to inform you that it has been decided that during the financial year 1987-88 the rates of interest at which the Haryana Government will grant loans out of the State Loans and Advances-Accounts, will, unless otherwise specified in any particular case, be as under :-

1.	Taccavi loans to Agriculturists under fertilizer Taccavi Schemes under act XII of 1884.	12% p.a.
2.	Loans to Agriculturists except loans under fertilizers Taccavi Scheme under Act XII of 1884.	12% p.a.
3.	Loans to Local Bodies/Cooperative Societies/other Bodies/Misc. purposes except loans under the State aid to Industries Act and Loans granted out of the funds received from LIC.	12% p.a.
4.	Loans to Haryana Electricity Board	7% p.a.
5.	Investment in Transport Department	10% p.a.
6.	Investment in Food & Supplies Department.	14% p.a.

2. These rates of interest will remain in force during the financial year beginning from 1<sup>st</sup> April, 1987.

3. The receipt of this letter may kindly be acknowledged.

Yours faithfully,

*Sd/-*

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

\*\*\*\*\*

**No. 34/2/82-WM(3)**

From

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

To

The Accountant General (Accounts),  
Haryana, Chandigarh.

**Dated, Chandigarh, the 27th November, 1987.**

**Subject : Fixation of rate of interest on loans advanced under the Punjab State Aid to Industries Act, 1935 during the year 1987-88.**

Sir,

I am directed to address you on the subject noted above and to say that for the year 1987-88, the rates of interest at which the Haryana Government will grant loans out of the State Loans and Advances Account under the State Aid to Industries Act, shall unless otherwise specified in any particular case shall be as under :-

(i)	Loans upto Rs. 25,000/-	14% per annum.
(ii)	Loans above Rs. 25,000 and upto Rs. 50,000/-.	16% per annum.

However, if the repayment of the principal and the payment of the interest are made promptly and on due date by the loanees and provided that the Department is satisfied that the loan is being utilized or has been utilized for the purpose for which it was granted and that the conditions on which the loan was granted are being duly fulfilled, a rebate of 4% shall be allowed in the rate(s) of interest.

Yours faithfully,

Sd/-

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

\*\*\*\*\*

**No. 34/6/83-WM(3)**

From

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

To

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

**Dated, Chandigarh, the 25th June, 1986**

**Subject : Rate of interest to be charged on Taccavi Loans, other than Taccavi loans, investment in Transport and Food & Supplies Department and loans to Haryana State Electricity Board during the year 1986-87.**

Sir,

I am directed to inform you that it has been decided that during the financial year 1986-87, the rates of interest at which the Haryana Government will grant loans out of the State Loans and Advances-Accounts, will, unless otherwise specified in any particular case, be as under :-

1.	Taccavi Loans to Agriculturists under fertilizer Taccavi Schemes under act XII of 1884.	12% p.a
2.	Loans to Agriculturists except loans under fertilizers Taccavi Scheme under Act XII of 1884.	12% p.a.
3.	Loans to Local Bodies/Co-operative Societies/other Bodies/Misc. purposes except loans under the State aid to Industries Act and Loans granted out of the funds received from L.I.C.	12% p.a.
4.	Loans to Haryana Electricity Board.	7% p.a.
5.	Investment in Transport Department.	10% p.a.
6.	Investment in Food & Supplies Department.	14% p.a.

2. These rates of interest will remain in force during the Financial year beginning from 1<sup>st</sup> April, 1986.

3. The receipt of this letter may kindly be acknowledged.

Yours faithfully,

Sd/-

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

\*\*\*\*\*





From

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

To

All Head of Departments in Haryana  
(except in margin).

**Memo No. 28/22/2011-3B&C**

**Dated, Chandigarh, the 1st June, 2011**

**Subject : Regarding information of funds operated outside Government Accounts.**

Reference Finance Department Memo No. 28/22/2011-3B&C dated 9.5.2011, on the subject noted above.

The Comptroller and Auditor General of India/Accountant General, Haryana has pointed out that some states have created funds which are operated outside Government Accounts of regulatory bodies or infrastructure projects etc. which are being funded by Cesses or Levies. The Accountant General, Haryana has also desired that the details of such funds which are being funded from Cesses or Levies, be given.

2. You are, therefore, again requested that requisite information pertaining to your department with regard to funds created outside Government Accounts of regulatory bodies or infrastructure projects etc. may be sent to Finance Department by the 07.06.2011 positively. **It is also made clear that if the required information is not received within the stipulated period and any lapse is detected at later stage then the concerned department would be responsible for that irregularity.**

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

**MARGIN**

1. Higher Education Commissioner, Haryana.
2. Labour Commissioner-cum-Secretary, Haryana Building & Other Construction-Worker's Welfare Board, Labour Department.
3. Director Employment Department, Haryana.
4. Director General, Town and Country Planning, Haryana.
5. Director, State Vigilance Bureau, Haryana.
6. Chief Electoral Officer, Haryana.
7. Under Secretary (General), Haryana.

\*\*\*\*\*



**HARYANA GOVERNMENT  
FINANCE DEPARTMENT****NOTIFICATION****The 3rd May, 2011**

**No. 2/5/2010-1Pension**— The Swavalamban Yojana Scheme through NPS Lite, 2010 has been introduced by the Government of India w.e.f. 1-5-2009 for the weaker and economically disadvantaged sections of the society with their limited investment potential to be able to avail of NPS for securing their old age income security. After detailed examination of the said scheme, it has been decided by the Government of Haryana to introduce a similar scheme and also to enable the workers of specified un-organized sector of State of Haryana to avail the benefits of the Swavalamban Yojana Scheme of the Government of India. The salient features of this scheme are as under :-

1. The Pension Scheme shall be called the Mahatma Gandhi Swavlamban Pension Scheme-2011 (MGSPS-2011 for short).
2. It shall come into force w.e.f. 1<sup>st</sup> May, 2011.
3. For the purpose of this Scheme, a person will be deemed to belong to the specified unorganised sector if that person :-
  - (i) is a member of Cane Growers' Societies/Cooperative Sugar Mills/Hafed Sugar Mill/ Milk Cooperatives or is an Anganwari Worker, and
  - (ii) is not in regular employment of the State Government or an autonomous body/Public sector undertakings of the State Government having employer assisted retirement benefit scheme and
  - (iii) is not covered by a social security scheme under any of the following laws :
    - ♦ Employees Provident Fund and miscellaneous Provisions Act, 1952.
    - ♦ The Coal Mines Provident Fund and Miscellaneous Provisions, Act, 1948.
    - ♦ The Seamen's Provident Fund Act, 1966.
    - ♦ The Assam Tea Plantations Provident Fund and Pension Fund Scheme Act, 1955.
    - ♦ The Jammu and Kashmir Employee Provident Fund Act, 1961.
4. The members shall be eligible to enroll under the MGSPS-2011 if they are in the age group of 18- 50 years. However enrollment is voluntary. Further even if a person is a member of more than one Society/Cooperative etc as specified in Para-3 (i) above, he will be eligible to have a single MGSPS-2011 account only.
5. In this scheme, each member will contribute Rs. 200/- per month or Rs. 2400/- per annum. The State Government will contribute Rs. 100/- per month i.e. Rs. 1200/- per year. The contribution by State Government will be made after completion of each financial year for such number of months for which contribution of member has been received during the financial year. However to be eligible for the contribution from State Government minimum contribution in a year should be Rs. 1000/- and maximum contribution in a year should not exceed Rs. 12000/-.
6. Under the scheme, Government of India will contribute Rs. 1000 per year to each MGSPS-2011 account opened in the year 2010-11 and for the next three years, that

is, 2011-12, 2012-13 and 2013-14 subject to fulfillment of the eligibility criteria as prescribed by PFRDA for its scheme "Swavalamban Yojana". Such contribution will be restricted to such number of years as specified in the said scheme of Government of India.

7. The benefit of Central Government contribution will be available only to those persons whose contribution to MGSPS-2011 is minimum Rs.1,000 and maximum Rs. 12,000 per annum.
8. At the time of joining the MGSPS-2011, the subscriber will have to declare whether he/she falls within the definition of specified unorganised sector as defined in para 3 above and would also declare that his contribution would range between Rs. 1,000 to Rs. 12,000 per annum. If subsequent to opening the MGSPS-2011 account, it is found that the subscriber has made a false declaration about his eligibility for the benefits under this scheme or has been wrongly given the benefit of government contribution under this scheme for whatsoever reason, the entire government contribution will be deducted along with penal interest as may be specified from time to time.
9. If the status of the subscriber changes to ineligible after joining the MGSPS-2011, he/she should immediately declare so and the benefit of government contribution will not accrue to the subscriber's account after the date on which the subscriber becomes ineligible. However if such subscriber becomes eligible again after some period of time then he will again have the benefit for Government contribution as per rules applicable at that time.
10. At the end of each financial year, the CRA will send to the PFRDA details of the MGSPS-2011 accounts opened during the year, showing separately the number of eligible MGSPS-2011 accounts in which the subscriber's contribution has been between Rs. 1,000 and Rs. 12,000 so as to work out the Contribution of State Government and Central Government. CRA will also send these details with individual PRAN to the Trustee Bank.
11. The exit from the Scheme would be subject to the terms and conditions that is, exit at age 60 with 40% minimum annuitisation of pension wealth and exit before age 60 with 80% minimum annuitisation of pension wealth. However, the exit would be subject to the overriding condition that the amount of pension wealth to be annuitised should be sufficient to yield a minimum amount of Rs. 1,000 per month. If the annuitised pension wealth does not yield an amount of Rs. 1,000 per month, the percentage of pension wealth to be annuitised would be increased so that the pension amount becomes Rs. 1,000 per month, failing which the entire pension wealth would be subject to annuitisation. This minimum pension ceiling may be revised from time to time. However, in case of exit at age of 60, if 100% annuitisation does not yield an amount of Rs. 1000/- per month then member will have the option to either continue with such annuitisation or make a lump sum withdrawal of entire amount.
12. On death due to any reason, option will be available to the nominee to receive 100% of the pension wealth in lump sum. However, if the nominee wishes to continue with the Scheme, he/she shall have to subscribe to the Scheme individually after following due procedure and the corpus of the deceased would be transferred to this new account.
13. The State Government will enter into an agreement with the Pension Fund Regulatory and Development Authority, New Delhi or any other Agency as directed

by the Pension Fund Regulatory and Development Authority for smooth implementation of the scheme.

14. After opening MGSPS-2011 Account, a Permanent Retirement Account Number (PRAN) Card will be issued to each such enrolled worker and the cost of such PRAN Card will be borne by the subscriber. The charge will be same as prescribed by PFRDA for NPS-Lite Scheme.
15. Subscriber will bear the AMC and other charges under the MGSPS-2011 as determined by the Pension Fund Regulatory & Development Authority (PFRDA), New Delhi for its NPS-Lite Scheme.
16. The release of Pension to the worker and other matters connected therewith will be as per the regulations of MGSPS-2011 as determined from time to time by the State Government.
17. The option for selection of the Pension Fund Manager/Pension Fund Investment Pattern, etc. will be in tune with the options being exercised by the Central Government for NPS-Lite-2010.
18. The Director, Treasuries and Accounts Department, Haryana is hereby appointed as Nodal Officer for the proper implementation of the scheme.

For the purpose of implementation of the scheme, aggregators will be selected by State Government from time to time from the list of aggregators approved by PFRDA with certain terms and conditions. The aggregator will take further necessary action to enter into Memorandum of Understanding after obtaining approval of the PFRDA. Any such appointment shall be governed by the Regulations for Aggregators under NPS Lite-2010 and other rules/guidelines prescribed by the PFRDA from time to time.

*Sd/-*

AJIT M. SHARAN

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

No. 2/5/2010-1Pension

Dated, Chandigarh the 23-5-2011

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

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

*Sd/-*

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

No. 2/5/2010-1Pension

Dated, Chandigarh the 23-5-2011

A copy alongwith 10 spare copies is forwarded to Accountant General (A&E) Haryana, Chandigarh for information and necessary action.

*Sd/-*

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

No. 2/5/2010-1Pension

Dated, Chandigarh the 23-5-2011

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

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

*Sd/-*

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

To

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

U.O. No. 2/5/2010-1Pension

Dated, Chandigarh the 23-5-2011

Endst No. 2/5/2010-1Pension

Dated, Chandigarh the 23-5-2011

A copy alongwith 10 spare copies is forwarded to the Director, Treasuries & Accounts, Haryana, Chandigarh for information and necessary action.

*Sd/-*

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

Endst. No. 2/5/2010-1Pension

Dated, Chandigarh the 23-5-2011

A copy is forwarded to Sh. O.P. Pasricha, (Nodal Officer), Deputy Director, Treasuries & Accounts, Haryana for information and necessary action.

*Sd/-*

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

Endst. No. 2/5/2010-1Pension

Dated, Chandigarh the 23-5-2011

A copy is forwarded Sh. Puskal Upadhyay, General Manager, Pension Fund Regulatory & Development Authority, 1<sup>st</sup> Floor, ICADR Building, Plot No. 6, Vasant Kunj, Institutional Area, Phase-II, New Delhi- 110070. Phone (D)- 91-11-26130568 for information & necessary action.

*Sd/-*

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

Endst. No. 2/5/2010-1Pension

Dated, Chandigarh, the 23-5-2011

A copy is forwarded to Sh. Amit Sinha, Head-CRA, National Security Depositors Ltd., 4<sup>th</sup> Floor, 'A' Wing, Trade World, Kamla Mills Compound, Senapati Bapat Marg, Lower Parel,

Mumbai-400013 for information and necessary action.

*Sd/-*

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

Endst. No. 2/5/2010-1Pension

Dated, Chandigarh the 23-5-2011

A copy is forwarded to M/s Financial Inclusion Network and Operations Ltd. (FINO), AB1, 3<sup>rd</sup> Floor, Kamal Cinema Complex, Safdurjung Enclave, New Delhi-110029 for information and necessary action.

*Sd/-*

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

Endst. No. 2/5/2010-1Pension

Dated, Chandigarh the 23-5-2011

A copy is forwarded to M/s Alankit Assignments Ltd., Alankit House, 2E/21, Jhandewala Extn, New Delhi-110055 for information and necessary action.

*Sd/-*

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

Endst. No. 2/5/2010-1Pension

Dated, Chandigarh the 23-5-2011

A copy is forwarded to all Treasury Officers/Assistant Treasury Officers and immediately compliance of instructions.

*Sd/-*

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

Endst. No. 2/5/2010-1Pension

Dated, Chandigarh the 23-5-2011

A copy is forwarded to the Controller, Printing and Stationery, Haryana, Chandigarh for information and necessary action.

He is requested that this Notification be got printed in the Haryana Government ordinary Gazette.

*Sd/-*

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

Endst. No. 2/5/2010-1Pension

Dated, Chandigarh the 23-5-2011

A copy is forwarded to the In-charge, Computer Cell, Finance Department for placing it on the official website of Finance Department.

*Sd/-*

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

\*\*\*\*\*



**No. 12/1/2008/HBPE/FD/SA/PPP**

From

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

To

All Heads of Departments,  
The Managing Directors/Chief Administrators/  
Chief Executive Officers of Companies and Co-op. Institutions.

**Dated, Chandigarh, the 18th November, 2010.****Subject : Policy for Public Private Partnership (PPP) in Haryana.**

Sir,

I am direct to invite your kind attention to the subject noted above and to say that the Council of Ministers in its meeting held on 9.11.2010 has approved a policy for Public Private Partnership (PPP) in Haryana. A copy of the policy is enclosed herewith for information and taking further necessary action in the matter.

2. You are further requested to designate a PPP nodal officer in your Department/ Public Enterprise to interact/coordinate with the PPP Cell in the Finance Department and inform his particulars i.e. name, designation, telephone no. etc. to this office.

Yours faithfully,

*Sd/-*  
Management Consultant, HBPE  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

Endst No. 12/1/2008/HBPE/FD/SA/PPP

Dated, Chandigarh, the 18<sup>th</sup> Nov. 2010.

A copy alongwith a copy of PPP policy is forwarded to Private Secretary to Chief Minister, Haryana for information of the Chief Minister.

*Sd/-*  
Management Consultant, HBPE  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

Endst No. 12/1/2008/HBPE/FD/SA/PPP

Dated, Chandigarh, the 18<sup>th</sup> Nov. 2010.

A copy alongwith a copy of PPP policy is forwarded to Secretaries/Private Secretaries of all Ministers/State Minister/Chief Parliamentary Secretaries for information of Minister/State Minister/Chief Parliamentary Secretaries.

*Sd/-*  
Management Consultant, HBPE  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

Endst No. 12/1/2008/HBPE/FD/SA/PPP

Dated, Chandigarh, the 18<sup>th</sup> Nov. 2010.

A copy alongwith a copy of PPP policy is forwarded to Private Secretary to Chief Secretary, Haryana for information of the Chief Secretary, Haryana.

*Sd/-*

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

Endst No. 12/1/2008/HBPE/FD/SA/PPP

Dated, Chandigarh, the 18<sup>th</sup> Nov. 2010.

A copy alongwith a copy of PPP policy is forwarded to all Financial Commissioners & Principals Secretaries/Administrative Secretaries to Govt. Haryana for information and necessary action.

*Sd/-*

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

Endst No. 12/1/2008/HBPE/FD/SA/PPP

Dated, Chandigarh, the 18<sup>th</sup> Nov. 2010.

A copy alongwith a copy of PPP policy is forwarded to Secretary to Principal Secretary to Chief Minister, Haryana Private Secretary to Additional Principal Secretaries to Chief Minister Haryana, Private Secretary to Deputy Principal Secretary to Chief Minister, Haryana and Private Secretary to Officer on Special Duty to Chief Minister, Haryana for information of PSCM/ Addl. PSCM/DPCM/DPSCM/OSD/CM.

*Sd/-*

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

A copy alongwith a copy of PPP policy is forwarded to the Secretary, Council of Ministers, Haryana w.r.t his U.O letter No. 9/230/2010-2 Cabinet, dated 9.11.2010 for information.

*Sd/-*

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

To

Secretary, Council of Ministers  
(In Cabinet Branch).

U.O. No. 12/1/2008/HBPE/FD/SA/PPP

Dated, Chandigarh, the 18<sup>th</sup> Nov. 2010.

**Contd...**

**Encl.**



## **PUBLIC PRIVATE PARTNERSHIP (PPP) IN HARYANA**

### **PPP POLICY**

#### ***Policy for Public Private Partnership***

### **1. INTRODUCTION**

1.1 Government of Haryana (GoH) recognizes that a partnership approach under Public Private Partnership (PPP) should be one of the tools to deliver public services to improve the quality of life of its people. The XI Plan document and stated policy of Haryana Government official website : [haryana.gov.in](http://haryana.gov.in), implicitly and explicitly, recognize the role of private sector in development of physical and social infrastructure.

1.2 In order to facilitate and promote increasing role of Public Private Partnership in creation of new infrastructure assets as well as for the management of existing ones the Government of Haryana proposes to lay down an explicit and comprehensive policy. The Policy being detailed herein, will put in position a broad framework for implementation of PPP in the State in physical and social infrastructure while being sensitive to public needs.

### **2. POLICY OBJECTIVES AND SCOPE**

The main objective of this policy, as given herein, is to create an enabling environment and to facilitate private sector participation in upgrading, developing and expanding the physical and social infrastructure in the State of Haryana.

**2.1** To provide a broad framework and a conducive environment so that the strength of private sector in terms of their efficiencies, flexibility and innovativeness are utilised to provide better infrastructure and services at an optimal cost and for better 'Value for Money' to the users.

**2.2** To put in position a transparent, consistent, efficient administrative mechanism, to create a level playing field for all stakeholders.

**2.3** To prepare a shelf of projects to be offered for PPP and take them forward in coordination with owner Departments through a transparent selection process.

**2.4** To provide project development funding and/or seek available assistance from Government of India for funding essential infrastructure projects.

**2.5** To make assessment of the Value for Money (VfM) especially for major projects with exception for projects in backward areas or projects with social requirements, which prime facie, may not be financially viable on PPP.

**2.6** To create a robust dispute redressal mechanism/regulatory framework for PPP projects.

**2.7** To provide the required Viability Gap Funding (VGF) where the essential projects are intrinsically unviable.

**2.8** To create "Haryana Infrastructure Fund (HIF)" to facilitate implementation of the objectives of the Policy.

**2.9** The relevant provisions stipulated in documents such as Haryana PWD Code would also be kept into considerations for PPP projects.

**2.10** Panchayat land, wherever involved for the PPP projects, will be governed by the policy of the department of Development & Panchayats, Haryana.

### **3. PUBLIC PRIVATE PARTNERSHIP**

Public Private Partnership broadly refers to a long term contractual partnership between public and private sector agencies specifically targeted towards financing, designing, implementing and operating infrastructure facilities and services that are traditionally provided by the Government and/or its entities. PPPs aim to take advantage of the strength of the public sector through stable governance, citizen's support and those of private sector by their enhanced operational efficiency, innovative technology, managerial effectiveness so as to deliver higher standard of service to the people with better value for money. The other important features of PPP are allocation of risks to the partner best able to manage them thus minimising the cost while improving the performance. Public sector assumes social environmental and political risks whereas the private sector shares financing, construction and commercial risks.

### **4. INFRASTRUCTURE SECTORS FOR PPP**

The infrastructure sectors/sub sectors and facilities in the ambit of this policy would, inter alia, include the following which could be expanded/modified as and when considered necessary.

#### **Healthcare Facilities :**

- Education.
- Tourism & related projects - Hotels, adventure and theme parks, trade fairs, convention centres, exhibition/cultural centres.
- Urban Infrastructure - Urban roads, water supply, solid waste management, sewerage, sanitation.
- Power - Generation, transmission and distribution of power.
- Highways - Construction of expressways, missing links, bypasses, ring roads, bridges, road over bridges and improvement of roads.
- Agriculture related projects.
- Road Transport System- Improvement of Public Transport Facilities including construction of bus terminals, truck terminals, inland dry ports.
- Civil Aviation - Pilot training institutes, aircraft maintenance facilities, aviation hubs.
- Industrial Infrastructure - Industrial parks, Special Economic Zones (SEZs).
- Industrial estates and townships.
- Sports - Stadia, facilities.
- Rural - Public conveniences.
- E-governance.

## 5. EFFICIENT USE OF ASSETS AND RESOURCES

GoH would look at the option of better utilisation of existing assets before considering new investments. Focus would be on integrated infrastructure development. GoH recognises that 'social' projects may not always be viable on PPP. In such cases Government would use other mechanism of compensation such as provision of Viability Gap Funding (VGF) or annuity payments or 'shadow' (usage/availability based) payment. GoH may also consider implementing such projects upfront and then transfer management of services to a Private Sector Participant (PSP) where feasible.

## 6. PAYMENTS OF SERVICES

**6.1** GoH recognises that "provider-charges" and the "user-pays" principles are crucial to the success of PP Ps in physical infrastructure. The Government would, where necessary and appropriate, consider levying user charges (fees, tariffs, cess etc.) to cover costs of infrastructure provisioning and create a stable and dedicated financial source for construction/redevelopment/rehabilitation/replacement of project assets and their ongoing operations and maintenance. The focus would be to provide efficient, sustainable and high quality services at affordable prices to users.

**6.2** The levy of user charges would be based on following main considerations :

- saving to the users of improved/created facilities
- recovery of the investments
- uniformity between various projects
- willingness to pay.

## 7. INSTITUTIONAL FRAMEWORK

**7.1** The Government of Haryana recognizes the importance of an efficient institutional mechanism and therefore constitutes the requisite committees and empowered groups for furthering the objectives of the Policy. There would be two levels of implementation of the covenants of this Policy.

**7.2** Cabinet Committee on Infrastructure (CCI): The projects under PPP mode having concession period of more than 10 years and/or involving investment of more than Rs. 25 crore, shall be considered by the Cabinet Committee on Infrastructure and approved on the basis of recommendations of the Committee of Secretaries on Infrastructure (CoSI).

**7.3** A Committee of Secretaries on Infrastructure (CoSI), consisting of a group of Secretaries under the Chairmanship of the Chief Secretary, Government of Haryana for facilitating infrastructure development in the State under PPP would be set up. The other members of CoSI would be Principal Secretary to CM, Administrative Secretaries of Finance & Planning, Revenue, Law & Justice, Town & Country Planning, Industries, Building & Roads, Forest and the concerned Department. Principal Secretary, Finance would be the convener of this Committee. The Chairman of CoSI may co-opt/invite any other officer/expert to be a member of CoSI and/or to participate in its meeting.

The powers and functions of CoSI would be :-

- to consider and formulate policy directives for facilitation and acceleration of PPP mode of delivery of public services in the State.
- to consider and provide in principle approval for project to be taken up on PPP.
- to determine most preferred and optimal method, based on the detailed analysis presented on alternatives for procuring the public services/utilities. Wherever, Govt. of India has prescribed specific procedures for sector/

scheme or projects, the same would be followed and in case of any gap, the provisions of this Policy would be adopted. The key issue would be as to which method of procurement would provide the best Value for Money (VfM), while determining the most appropriate method of delivery,

- to consider and approve projects under PPP mode having concession period up to 10 years and/or involving investment up to Rs. 25 crore.
- to consider and recommend PPP projects (including those requiring VGF), to the Cabinet Committee on Infrastructure.
- to approve bid documents, risk sharing principles, dispute resolution mechanism and bid processes.
- to resolve issues relating to project approval process.
- to approve sectoral policies and model contract principles.
- to prepare road map for project development.
- to provide enablers for projects.
- to identify inter-sectoral linkages.
- to exercise authority for accepting or rejecting sole bid if received and/or limited bids, for any project
- to prescribe time limits for clearances for any project.
- to decide issues pertaining to user levies including but not limiting to prescribing mechanism and procedure for setting, revising, collecting and/or regulating user levies and to decide and settle disputes relating to user levies.
- to recommend enactment of special legislation for formation of appropriate regulatory mechanism / robust grievance redressal mechanism as may be required.
- to inspect, review and monitor implementation, execution, operation and management of PPP Projects.

**7.4** The Finance Department, Haryana would deal with all policy matters relating to PPP policy. It would nominate a State Nodal Officer for PPP and constitute a PPP Cell.

**7.5** The PPP Cell would provide the requisite assistance to CoSI and would have the following functions :-

- Serve as the repository of knowledge and information relating to PPP including best practices, guidelines, schemes etc.
- Identify and prioritize sectors and sub sectors for PPP projects and seek in principle approvals if required.
- Assist various Government Departments in preparation of feasibility/project report by themselves or through consultant.
- Standardise procedures and bid documents.
- Advise, if required, Departments in their recommendations of final bids of the projects for approval of the CoSI, keeping in view the considerations of Public Sector Comparator (PSC) and Value for Money (VfM).
- Coordinate with Gol and line Departments of the State on all issues related to/private investment in the infrastructure sectors, including PPP. Relevant Departments/Ministries in the State will coordinate with PPP Cell at all stages of project and the PPP Cell would keep itself informed of the status of the PPP proposals.
- Assess fund requirements for the development of projects, Viability Gap

Funding (VGF) and any other related purpose for furthering the objectives of this policy.

- Organize trainings, workshops, seminar and conduct/recommend exposure visits for capacity building.

**7.6** A PPP Nodal Officer shall be designated in each infrastructure-centric Ministries/departments/agencies of the State, to interact/coordinate with PPP Cell and to take forward the PPP initiative.

## **8. PROJECT IDENTIFICATION AND APPROVAL PROCESS**

**8.1** Project identification/Conceptualization: All the Administrative Secretaries will identify a shelf of projects within a specific time frame for execution under PPP mode. These projects would be in addition to the projects under consideration already. The PPP Cell shall prioritize projects based on demand and supply situation, inter-linkages and other relevant factors.

**8.2** Preparation of Feasibility/Project Report for PPP: State Government Departments/Agencies, with the assistance of empanelled/non-empanelled Transaction Advisor(s) (engaged through prescribed process), as the case may be, will get the Feasibility Reports and PPP project(s) prepared for the identified projects. The State Government may also engage consultant/Transaction Advisor on retainer basis in the interest of speedy delivery mechanism. The Project Report would establish the need for the project, project cost estimation and indicative financial viability (including VfM exercise with consideration of Public Sector Comparator, if required) of the proposed project including preliminary engineering studies, if any. Approval of the project would then be obtained from CoSI after review by PPP Cell.

**8.3** Preparation of Detailed Project Report (DPR) and Selection of Developers

**8.3.1** The concerned Department/Agency shall prepare/get prepared the Detailed Project Report (DPR) if required, or if the DPR is to be prepared by the Developer, initiate the procurement process for selection of suitable Developer. The DPR should specifically indicate cost benefits of the project considering social and environmental factors. In all cases, the award criteria would be spelt out upfront. The Department(s) may use the services of suitably qualified independent consultant(s) with the requisite domain knowledge for Transaction Advice. It would however be ensured that the Transaction Advisor selected for the project would not be consultant/facilitator to any of the prospective bidders to avoid conflict of interest. Consultation with stake holders would be part of project development. The stages in the procurement process could be single-stage or multi-stage, depending on the size or level of complexity of the project.

Generally main stages in the procurement process would include :-

- Engagement of Transaction Advisor for assistance in procurement process,
- Request for Qualification (RfQ)/Inviting Expression of Interest (EOI), from prospective bidders.
- Receiving proposals from prospective bidders and their evaluation for Qualification.
- Preparation/review (if available) of Request for Proposals (RfP) including conditions of contract, evaluation criteria and concession agreement and issuing them to pre-qualified applicants (bidders).
- Pre-bid meeting for any clarifications and modification of bid documents, if considered necessary.
- Receipts of bids - technical and financial proposals, their evaluation and selection of most preferred developer in accordance with the prescribed criteria.
- Signing of Agreement.

Competitive bidding process shall be adopted in all PPP Projects initiated by the concerned Department. The notice for inviting participation will be adequately publicized. The bid process will be designed to assist and ascertain, technical, financial, managerial and commercial, capabilities of the Developer. All proposals shall be opened and evaluated at a common platform in a free and fair manner. The Sponsoring Department(s) will periodically inform the CoSI of the progress of all Projects under process.

**8.3.2** Treatment of Sole Bid: In case of the competitive bidding process resulting into a Sole Bid, the Department shall decide the matter only with the approval of CoSI.

**8.3.3** Treatment of Limited Response: In case the competitive bidding process does not generate sufficient response and if even a sole bid is not received, then the Department shall, with the approval of CoSI, either modify the pre-qualification criteria and/or the risk sharing provisions and restart the bid process; or may cancel the competitive bid process.

**8.4** Monitoring of the Projects: CoSI will monitor the progress of PPP projects. All the Departments/Agencies carrying out PPP projects will keep the PPP Cell informed regarding the latest development.

## **9. CONTRACTUAL ARRANGEMENTS**

**9.1** A transparent process would be followed in the award of all PPP contracts. The process of project implementation would be appropriately backed by contractual arrangements. The GoH would develop contractual frameworks to allow for equitable allocation of risks between the contracting parties, taking into account the legitimate concerns of private investors. The attempt would be to allocate risks to the party best suited to bear the risks.

**9.2** Approval of Contract Principles: In case a model contract for a Sector has not been adopted or in case there are deviations proposed vis-a-vis the approved model contract for a Sector, then, the CoSI will formulate or approve the contract principles, as the case may be.

**9.3** The contractual arrangement for existing infrastructure projects would typically include :-

- Management of the assets by private operators through
- Operations and Maintenance (O&M) contracts for defined periods. Lease of assets.
- Rehabilitate, Operate, Maintain and Transfer (ROMT) contracts.
- Partial divestiture of the Undertaking.

**9.4** Contractual arrangement depending on nature of project, for new infrastructure projects would typically include besides others, the options available under various common modes of PPP. The basic PPP contract types are :-

- Service Contracts;
- Management Contracts;
- Lease Contracts;
- Concessions;
- Build-Operate-Transfer (BOT) and similar arrangements; and
- Joint Ventures.

**9.5** Development through Special Purpose Vehicles (SPVs) : Special Purpose Vehicles (SPVs) shall be formed, as and when required, to carry forward and realize the objectives of this Policy and get various clearances and permissions in the SPVs to speed-up the project. Where necessary the Government may also participate in the equity of any SPV for



the development and implementation of infrastructure projects. The equity structure of the SPV would be decided on a case-to-case basis.

## **10. STATE SUPPORT**

**10.1** It will be the endeavour of the GoH to create a conducive environment for attracting investment to infrastructure sector through the PPP mode. Accordingly, the State Government may formulate sector-specific policies, from time to time, for providing specific viability gap funding, incentives and also for establishing mechanism for tariff setting, pricing, dispute resolution mechanism, arbitration, guarantees, safety and operational standards etc. It also envisages coordination across infrastructure sectors. Necessary legislative support, including Regulatory Framework, would be provided, as and when required. Administrative support and financial support shall include:

**10.2** Administrative Support: State Government shall offer necessary administrative support to all the infrastructure projects developed in the State under the PPP mode in :-

- (a) acquisition of land necessary for the project. The land will be acquired strictly in accordance with the policy of the State Government prevalent at the time of acquisition of land for the project.
- (b) rehabilitation & resettlement of affected families/persons, in case so required as per existing policy of the Government.
- (c) shifting of utilities, wherever required.
- (d) the process of availing benefits under various Central Government and State Government schemes (as may be applicable) to facilitate private sector participation in physical and social infrastructure projects.
- (e) obtaining the clearances from the State Government, as may be required for the project.
- (f) provision of supply of power and water at projects site.
- (g) In case land belonging to the State Government Panchayat is being made available for the project, the same shall be on leasehold basis for the duration of the project concession period. Annual lease charges shall be as specified by the State Government from time to time.

## **10.3 FINANCIAL SUPPORT**

**10.3.1** Considering that infrastructure projects require special considerations in view of long gestation period and risks on return and other factors, GOI has provided incentives and support in terms of tax holidays, tax exemptions, Viability Gap Funding (VGF). These would be available for all PPP projects of the State.

**10.3.2** The GoH may consider to provide Viability Gap Funding (VGF), in addition to the viability gap funding that may be available from the Government of India, for PPP projects in Infrastructure. The quantum of additional viability gap funding to be provided by GoH would not exceed 20% of the Total Project Cost and shall be determined for the project, after clearly and explicitly calculating all project costs (excluding cost of land and land related charges) and incentives/concessions, and provided that the quantum of total VGF does not exceed the limit prescribed by GOI for PPP projects.

**10.3.3** GoH would make all the efforts to avail the facilities provided by Gol for PPP such as for project development and for enhancing the viability of projects.

**10.3.4** PPP projects may require the project development costs including the costs for feasibility studies, environmental impact studies, legal reviews, development of project

documents, transaction advice etc. Funds would also be required to meet the costs for acquiring land and for other pre-construction/implementation activities. GoH would make provision and create suitable funding mechanism to meet these costs. Detailed guidelines for establishment and operation of such Fund shall be issued by GoH.

**10.3.5** GoH recognises that PPP model requires reasonable assurances that competing facilities would not be created which may materially adversely affect the technical and financial viability of infrastructure project.

## **11. HARYANA INFRASTRUCTURE FUND**

**11.1** The Government shall establish a fund to be called "Haryana Infrastructure Fund (HIF)" and may levy cess/tax separately to augment this fund. The fund will be utilized for building up the required infrastructure and the works to be undertaken would include the following :-

- (a) Taking up of technical and financial pre-feasibility and feasibility studies, preparation of reports and bid documents and any other activities that need to be undertaken prior to offering proposed infrastructure projects for private sector participation including facilitation to select projects to assess viability gap funding and other such schemes from Government of India.
- (b) Project development costs including the costs for feasibility studies, environmental impact studies, legal reviews, development of project documents, transaction advice etc., the costs for acquiring land if required, and for other pre-construction/implementation activities.
- (c) Direct financial support to the projects for enhancing project viability as considered by the Government.
- (d) Capacity building and training.
- (e) Any other purpose in pursuance of this Policy and building of infrastructure in the State.

**11.2** Operation of Fund: The requisite legislation shall be enacted and detailed guidelines for the same shall be issued separately.

## **12. DURATION AND REVIEW OF POLICY**

**12.1** This policy would come into force with effect from the date of issue of Government Order and would be effective till it is superseded by Government.

**12.2** There could be a mid-term review of this Policy based on a critical assessment of feedback from stakeholders, and changes that would be deemed necessary and desirable, would be incorporated at that stage.

**12.3** The Government recognizes that expanding and institutionalizing the scope of PPP in provision of infrastructure may also necessitate appropriate changes in the existing legislative framework. It is however felt that the present framework offers sufficient scope for PPPs in provision of infrastructure. The specific legislative constraints for PPPs would also be reviewed and addressed during implementation of this policy.

## **13. SECTORAL STRATEGIES**

**13.1** The broad principles set out in this document would govern the various strategies to be developed for each sector. The concerned Administrative Departments would finalize the sector strategies and action plans there under within six months from the date this Policy becomes operational.

\*\*\*\*\*

**MOST IMMEDIATE**  
**DATE BOUND**

From

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

To

All the Heads of Departments in Haryana  
(except list given at below).

**Memo No. 28/27/2010-6 B&C****Dated Chandigarh, the 6th October, 2010.****Subject : Information regarding societies constituted under the aegis of various departments and their source of financing.**

Kindly refer to Finance Department Memo. No. 28/27/2010-6B&C dated 2.7.2010 and subsequent reminders dated 13.07.2010, 20.7.2010 & 3.8.2010 on the subject noted above.

2. You were requested to supply the information in prescribed form vide Memo. No. referred to above but the same is still awaited from your department. You are, therefore, again requested to send the desired information at the earliest through special messenger without any further delay.

3. **This may please be treated as most urgent.**

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

A copy is forwarded to CSSF/all the Special Secretaries/Joint Secretaries/Under Secretaries/Superintendents in the Finance Department (Expenditure Control Branches only) for information and necessary action.

2. They are again requested to take up this matter and also contact over phone with the Heads of Departments pertaining to their branches for supplying the requisite information in the prescribed format without any further delay.

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

To

CSSF/all the Special Secretaries/Joint Secretaries/  
Under Secretaries/ Superintendents in the Finance Department  
(Expenditure Control Branches only).

---

**List of Departments**

The Director, Consolidation of Holdings, Haryana, Chandigarh.  
The Director, Haryana State Lottery, Panchkula.  
The Advocate General, Haryana, Chandigarh.  
The Director, Treasuries and Accounts, Haryana, Chandigarh.  
The Director, Small Savings, Haryana, Chandigarh.  
The Director, Industrial Training & Vocational Education, Haryana.  
The Project Director, State Urban Development Society, Haryana.  
The Secretary, Rajya Sainik Board, Haryana.  
The Director, Tourism, Haryana.  
The Director, Local Audit, Haryana.  
Chief Electrical Inspector to Govt., Haryana, Chandigarh.  
Haryana Vidyut Prasaran Nigam Limited, Panchkula.  
Chief Secretary to Govt. Haryana, (Superintendent Accounts).

\*\*\*\*\*

**GOVERNMENT OF HARYANA  
DEPARTMENT OF FINANCE****No. 2/4/2010-4FR**

From

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

To

All Heads of Departments in Haryana,  
The Registrar, Punjab & Haryana High Court &  
All District & Sessions Judges in Haryana State,  
All Commissioners of Divisions,  
Deputy Commissioners &  
Sub Divisional Officers (Civil) in Haryana.**Dated, Chandigarh, the 28th September, 2010.****Subject : Symbol of Indian Rupee.**

Sir/Madam,

I am directed to refer to the subject noted above and to say that, the Governor of Haryana is pleased to change the symbol of India Rupees as n in place of any symbol presently is use within Haryana State and to progressively discourage the use of regional language symbol for Indian Rupee, if any so that a single symbol ultimately come into use throughout the State.

2. Copy of the instructions is also available on the website which can be downloaded from the site [www.finhry.gov.in](http://www.finhry.gov.in)

Yours faithfully,

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

Copies are forwarded to :-

The Financial Commissioner & Principal Secretary to Govt.,  
Haryana, Revenue and Disaster Management Department.  
All the Financial Commissioners and Principal Secretaries/  
Administrative Secretaries to Government, Haryana.

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

To

The Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Revenue and Disaster Management Department.  
All the Financial Commissioners and Principal Secretaries/  
Administrative Secretaries to Government, Haryana.

U.O. No. 2/4/2010-4FR

Dated, Chandigarh the 28<sup>th</sup> September, 2010.

No. 2/4/2010-4FR

Dated, Chandigarh the 28<sup>th</sup> September, 2010.

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

The State Election Commissioner, Haryana.  
Resident Commissioner, Government of Haryana, Haryana Bhawan, New  
Delhi.  
The Secretary to Governor of Haryana.  
The Secretary, Haryana Vidhan Sabha, Chandigarh.  
Member Secretary, Haryana Bureau of Public Enterprises.

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

A copy is forwarded to the Principal Secretary/Additional Principal Secretary-I, II & III/Deputy Principal Secretary/Officer on special Duty-I, II & III/Media Advisor/Political Advisor/Senior Secretaries/Secretaries/Private Secretaries to the Chief Minister/Ministers/Ministers of State/Chief Parliamentary Secretaries of the State for information of Chief Minister/Ministers/Minister of State/Chief Parliament Secretaries/Parliament Secretaries/Deputy Chairman, Planning Board, Haryana.

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

To

The Principal Secretary/Additional Principal Secretary-I, II & III/  
Deputy Principal Secretary/Officer on special Duty-I, II & III/  
Media Advisor/Political Advisor/Senior Secretaries/Secretaries/  
Private Secretaries to the Chief Minister/Ministers/Ministers of State/  
Chief Parliamentary Secretaries of the State for information of Chief  
Minister/Ministers/Minister of State/Chief Parliament Secretaries/  
Parliament Secretaries/Deputy Chairman, Planning Board, Haryana.

U.O. No. 2/4/2010-4FR

Dated, Chandigarh the 28<sup>th</sup> September, 2010.

\*\*\*\*\*

[Extract from Haryana Government Gazette, dated the 3<sup>rd</sup> August, 2010]

**HARYANA GOVERNMENT  
FINANCE DEPARTMENT**

**NOTIFICATION**

**The 23rd July, 2010**

**No. 2/5/2009-4FR.—** The Governor of Haryana is pleased to constitute a Committee of the following headed by Shri Kulwinder Singh, IAS, Spl. Secretary to Government Haryana, Finance Department to re-examine the issue regarding amendment in Rule 19.6 of PFR Volume I (Sr. No. 54 to 59) relating to Police Department :-

1.	Shri Kulwinder Singh, IRS Special Secretary to Government Haryana, Finance Department	Chairperson
2.	Smt. Kusum Bansal, IRS Joint Secretary to Government Haryana, Finance Department	Member Secretary
3.	I. G. of Police (Modernization)	Member

2. The Committee will look into the entire issue regarding amendment in Rule 19.6 of PFR Vol. I (from Sr. No. 54 to 59) of Police Department & suggest appropriate revisions. Smt. Kusum Bansal, IRS, Joint Secretary, Finance has been nominated as Nodal Officer for arranging the meetings.

3. The Committee shall submit its suggestion for appropriate revisions.

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

\*\*\*\*\*

**Subject : Transfer/utilisation (otherwise than initially envisaged) of posts within the organisation — instructions regarding.**

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

2. Instances have come to notice when a post sanctioned for a specific purpose/category/station in an organisation/department is diverted for another purpose at the same or different station and/or utilised as a stand by to accommodate the need of some other purpose or special item of works or individual employees, etc. Instances have also come to notice when such posts are offered to be surrendered, either temporarily or permanently, in lieu of creation of some higher level posts for concurrent durations, etc.

3. Such diversion/swapping/surrender of posts obviously leads to the conclusion that the purpose for which the post was originally created has ceased to exist and diversion/swapping/surrender is effected to cope with some new item of work, notwithstanding the fact that such arrangement is within the same cadre/department/organisation and/or at the same or a different station.

4. It has been decided that such like cases of diversion/swapping/surrender/transfer/adjustment of posts would amount to creation of new posts while simultaneously carrying the presumption that the post(s)diverted/swapped/offered for surrender/transfer/adjustment stands abolished as having fulfilled the purpose for which the post was originally created'.

5. Accordingly, in all such cases, either existing and continuing or encountered in time to come, in all cases involving circumstances as narrated above, before said diversion/swapping/surrender/transfer/adjustment of posts are authorised, all such steps consistent with creation of new post must be taken afresh. Further, wherever the case(s) fall within the meaning of 'deemed abolition' under any existing instructions of the Government, such post(s) should, under no circumstances, be considered as available post(s) notwithstanding the fact that they are yet continuing either in the budget documents or in the respective Service Rules.

6. In this background, the Financial Commissioners & Principal Secretaries/Administrative Secretaries to Government of Haryana are requested to immediately undertake measures consistent with the gist of these instructions.

7. 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 & Principal Secretaries/  
Administrative Secretaries to Government of Haryana.

**U.O. No. 5/7/2009-1B&C**

**Dated : 6th July, 2009**

Endst. No. 5/7/2009-1B&C

Dated : 6<sup>th</sup> July, 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 in 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).

\*\*\*\*\*

**DATE BOUND**

From

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

To

All the Heads of Departments in Haryana.

**Memo No. 28/27/2010-6B&C**

**Dated Chandigarh, the 2nd July, 2010.**

**Subject : Information regarding societies constituted under the aegis of various departments and their source of financing.**

Kindly refer to the subject noted above.

2. It is informed that Hon'ble Finance Minister, Haryana has desired to know about the number of Societies constituted under the aegis of various departments and their source of financing with their present fund status. Therefore, the information is urgently required in the Finance Department in the format as under :-

Name of the Department			
Sr. No.	Name in which Society is constituted	Source of Financing	Present fund status i.e. Balance amount in the accounts as on 1.07.2010

3. The said information may be sent at the level of Head of Department itself and not by the individual society.

4. It is, therefore, requested that the said information may be furnished in the prescribed format (as indicated above) to the Finance Department (in the concerned expenditure control branch) with a copy to the Budget & Committee Branch **upto 7.07.2010 without fail through special messenger.**

*Sd/-*

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

A copy is forwarded to CSSF/all the Special Secretaries/Under Secretaries/ Superintendents in the Finance Department (Expenditure Control Branches only) for information and necessary action.

2. They are requested to contact over phone with the Heads of Departments pertaining to their branches for supplying the requisite information in the prescribed format by the stipulated date so that the same could be submitted to Hon'ble. F.M.

*Sd/-*

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

To

CSSF/all the Special Secretaries/ Under Secretaries/ Superintendents in the  
Finance Department

U.O. No. 28/27/2010-6 B&amp;C

Dated Chandigarh, the 2<sup>nd</sup> July, 2010.

\*\*\*\*\*

**GOVERNMENT OF HARYANA  
FINANCE DEPARTMENT**

**OFFICE MEMORANDUM**

No. 5/5/2009-1B&C

Dated 17th June, 2009

**Subject : Regulating the claim of satisfying the debt originating out of the verdicts of court of law in matters where the workmen are engaged on daily wages, etc, without authority and subsequently terminated in a manner found lawfully unsustainable and thus creating huge financial liability — procedure to be followed in future whenever the sanction of F.D. is sought in such like cases.**

Sir,

I am directed to invite your attention to the subject cited above and to say that in a large number of cases, where the workman is engaged, more frequently against the spirit of the instructions imposing blanket ban on such an engagement by bending rules, on daily wages, etc. and subsequently their services are terminated, the courts of law, more specially the Labour Courts, find the termination of the workman's services lawfully unsustainable largely due to callous negligence and lack of concern bordering connivance on part of paid employees otherwise expected to watch the interest of Government. In all such cases, the Government has to foot in huge financial compensations (at times wages for a period of over 10 years and that also for durations when such a workman really never worked for Government) as a consequence. Such liabilities, apart from being huge in financial terms, can very rarely be found to be originating out of the *bonafide* intentions of the employees concerned with the matter.

2. Though on deeper analysis, circumstances of all such cases invariably would expose similar anguishing and irritating outcomes, one such instance noted by the Finance Department is narrated below for appreciation :

Once one Sh. Jaswant Singh was engaged on *daily wages* against the 'ban on such an appointment' on 1.11.1995 in the Public Health Department and his services were subsequently terminated on 31.3.1997. On such a termination, he moved the Labour Court and the court, in the circumstances narrated in the order, including the observation quoted above, found the termination to be legally untenable :

'The onus to prove this issue (whether termination of services of Sh. Jaswant is justified and if not what relief he is entitled to?) was on the management. It was afforded numerous opportunities including last opportunity to adduce its evidence but no evidence was adduced and as such the evidence of management was closed by this court on 26.4.2004'.

The department, thereafter, sought the sanction of back wages (Rs. 2,18,409/-) from 1.4.1997 to 31.12.2008. The workman, after being inducted and subsequently terminated after a gap of just 16 months (and thus extending the benefit of his services to the Government just for 16 months) succeeds in getting the interim compensation equivalent to wages for 140 months and during all these 140 months he never worked for Government. The reasons for this highly expensive proposition were :-

- (i) His unauthorised engagement at the first place by the authorities of Department :
- (ii) Carelessly continuing with his engagement permitting his entitlement in law to germinate and substantiate during the short instinct of his engagement;

- (iii) His legally untenable disengagement by the authorities of Department subsequently;
- (iv) Poorly defending the case (amounting to callous connivance) in the court of Law.

3. The ultimate burden that these miscarriages and subsequent request of the department proposes the Government to shoulder happens to be to pay (for whatever services was rendered by the workman) about 10 months of wage to the workman for every month's service actually rendered by him. Such heavy burden, that also in the face of the observations of the court reproduced above, is not consistent with the *bonafide* of the intensions of the persons involved and cannot be termed as 'the liability created in the discharge of the duties with utmost sincerity by the paid employees'. This is a loss to the Government that surely originates out of 'negligence and breach of order' on part of the employees of the department. Thus the Government should always find itself unable to concede this liability as a valid one to be serviced unconditionally by the exchequer.

4. In all such cases, therefore, it is required to seek the persons responsible for such 'negligence and breach of order' leading to such liability and recover the amount from them by resorting to the lawful process including the 'Punishment Rules.'

5. Accordingly, it has been decided that whenever in future, a proposal seeking a sanction on this account is moved, following compliances must precede such a reference :-

- (i) The moment a workman moves the court of law on his termination, the persons responsible for his engagement must be identified, held responsible and proceeded against departmentally for lapses, including the 'loss to the Government' as quantified in the claim of compensation before the court of law. It is important as such like cases take a long time in maturing and by the time the judgements attains finality, some of the key persons responsible for the lapse may superannuate by that time taking them out of the purview of disciplinary actions and subsequent recovery.
- (ii) On the receipt of the judgement of the trial court itself, immediately the responsibility be fixed on the heads that were responsible for the situation (in terms of the court judgement, including for poor defence, if any) leading to the possibility of such a huge loss to the Government in such a situation in terms of the court judgement;
- (iii) Proceedings permissible lawfully against all of them seeking the recovery of loss to the Government due to 'negligence and breach of order' on their part be initiated urgently;
- (iv) A timeframe be invariably proposed within which such proceedings shall be completed and loss shall be recovered. The loss is liable to be recovered jointly or severally from all such persons on whose part there existed a cause of 'negligence and breach of order' that wholly or even partially aided or abetted the said loss to the Government;
- (v) Only thereafter Finance Department be approached for the release of adhoc assistance (to be made good in times to come and preferably within the indicated timeframe by way of recovery from the erring employees) satisfying immediately the obligation clamped by the judicial verdict with a clear undertaking that it shall be realised from the erring employees in due course.

6. In future, every time that such a cause seeking the approval of the F.D. on account of such a matter arise, case need to be referred to the F.D. after complying with the requirements of para 5 above.

7. These instructions should be brought to the notice of all concerned for strict compliance and taking such appropriate measures that are required/warranted.

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

To

All the Financial Commissioners & 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/-*  
Under Secretary Finance,  
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).

\*\*\*\*\*

**क्रमांक 1 / 16 / 2002—4वि.ले.**

प्रेषक

वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

सेवा में

हरियाणा के सभी विभागाध्यक्ष।  
आयुक्त, अम्बाला, हिसार, रोहतक एवं गुड़गांव मण्डल।  
हरियाणा के सभी बोर्डों/निगमों के प्रबन्धक निदेशक।

**दिनांक 21.4.2009 (21st April, 2009).**

**विषय :** हरियाणा राज्य लाटरी विभाग के शेष सरप्लस स्टाफ को अन्य विभागों में समायोजित करने बारे।

महोदय,

मुझे आपका ध्यान उपरोक्त विषय की ओर दिलाते हुए यह कहने का निर्देश हुआ है कि हरियाणा राज्य में लाटरी की टिकटों की बिक्री पर दिनांक 1.5.2005 से पूर्ण प्रतिबन्ध लग चुका है जिसके कारण इस विभाग का कुछ स्टाफ सरप्लस हो चुका है। इस विभाग का अधिकतर स्टाफ पहले ही समायोजित किया जा चुका है। केवल कुछ स्टाफ लम्बित कोर्ट के मामलों/पी.ए.सी. पैरा तथा ऑडिट पैरों के निपटान हेतु रखा गया है। इस स्टाफ के समायोजन हेतु पहले ही मुख्य सचिव, हरियाणा सरकार तथा मंत्री परिषद की सहमति ले ली गई है तथा शेष स्टाफ के समायोजन हेतु मुख्य सचिव, हरियाणा सरकार ने अपनी सहमति दे दी है। सरप्लस स्टाफ की लिस्ट संलग्न की जाती है। समायोजित किये जाने वाले सरप्लस स्टाफ का अन्य सेवा रिकार्ड निदेशक, लाटरी विभाग, पंचकूला से प्राप्त किया जा सकता है।

2. अतः आपसे अनुरोध है कि इन हिदायतों को सभी संबंधित के ध्यान में लाते हुए तत्काल कार्यवाही करें। इस बारे मुख्य सचिव, हरियाणा सरकार का पूर्व अनुमोदन प्राप्त कर लिया गया है।

भवदीय,

हस्ता: /—

अवर सचिव वित्त,

कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

इसकी एक प्रति हरियाणा सरकार के सभी वित्तायुक्त एवं प्रधान सचिवों, सभी आयुक्त एवं सचिवों को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित है।

हस्ता: /—

अवर सचिव वित्त,

कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

सेवा में

सभी वित्तायुक्त एवं प्रधान सचिव/  
आयुक्त एवं सचिव, हरियाणा सरकार।

अशा. क्रमांक 1/16/2002-4 वि.ले.

दिनांक 21.4.2009.

सरप्लस स्टाफ की सूची

क्रम संख्या	नाम श्री/श्रीमति	पद नाम
1.	पुरषोतम शर्मा	सहायक
2.	सुनीता बाला	लिपिक
3.	वेद प्रकाश	सेवादार
4.	बल देवी	स्वीपर

\*\*\*\*\*



From

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

To

All Head of Departments in Haryana.

**Memo No. 34/21/2007-2B&C**

**Dated, Chandigarh, the 3rd December, 2007**

**Subject : Regarding submission of Agenda Items to Finance Department of various meetings well in time.**

Reference subject noted above.

2. It has been observed by the Finance Department that agenda items pertaining to various meetings are not being sent by the departments to Finance Department well in time. Consequently, required comments cannot be offered by this department immediately in the meetings. It is, therefore, requested that agenda items of various meetings in which officers of Finance Department have to take part may please be sent to the concerned branch of Finance Department, atleast one week before the scheduled date of meeting.

3. **It may be treated as Most Urgent.**

*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. 34/21/2007-2B&C

Dated, Chandigarh, the 3.12.2007

A copy is forwarded to all the Special Secretaries/Joint Secretary/Dy. Secretaries/  
Under Secretaries/Joint Director, ERAMU and all Superintendents of Finance Department for  
their information and necessary action.

*Sd/-*

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

To

All the Special Secretaries/Joint Secretary/Deputy Secretaries/  
Under Secretaries/Joint Director, ERAMU and all Supdts. of F.D.

U.O. No. 34/21/2007-2B&C

Dated, Chandigarh, the 3.12.2007

\*\*\*\*\*

**No. 2/13/06-2PR(FD)**

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,  
The Registrar Punjab & Haryana High Court, Chandigarh.

**Dated, Chandigarh, the 28th June, 2006****Subject : Grant sanction as a personal measure or under relaxation clause.**

Sir,

It has been observed that lot of cases are being referred to Finance Department to grant sanction as a personal measure or under relaxation clause without examining them properly on merit or necessity. In most of the cases, some past precedents are being quoted to get sanction in an individual case.

In this regard, now it has been decided not to send such cases which involve relaxation or as personal measures without examining them properly on merit or necessity to the Finance Department

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

Yours faithfully,

Sd/-

(R.K. Kataria)

Joint Secretary Finance

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

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

Sd/-

Deputy Secretary, Finance

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

To

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

U.O. No. 2/13/06-2PR(FD)

Dated, Chandigarh, the 28-6-2006

\*\*\*\*\*

**MOST IMPORTANT****Subject : Guidelines for quick disposal of cases.**

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

2. While examining the proposals received from various departments it has been very often observed that the proposals contain many deficiencies, which put hindrances for quick decision in the matter resulting in back reference to the department and consequent delay. There is increasing tendency on the part of the Administrative Department (AD) to send cases to Finance Department (FD) without proper examination at their own level. Even the instructions issued from the FD from time to time are not looked into in detail. In some cases even the proposals are not approved by the concerned Administrative Secretary before they are sent to FD. Hence in future, the following points must be kept in view while submitting any proposal of F.D. :-

- (a) While submitting a proposal, the A.D. must mention clearly whether this is a new scheme or an ongoing one.
- (b) The financial implication of the proposal must be accurately calculated and be mentioned explicitly.
- (c) It may be indicated whether the required amount is available in the budget of the department for the current year or it requires a special allocation over and above the sanctioned budget. New proposals should variably be sent through the Secretary of the Department.
- (d) In cases involving enhancement of plan provisions, the same may be referred to F.D. only after getting the approval of Planning Department in this regard.

3. The Proposals involving issues like promotions, upgrading of posts etc. it should be ensured by AD that :-

- (a) If due to stagnation, a post is proposed to be upgraded for a particular officer, the line of promotion in the proposed cadre be mentioned along-with scale of feeder post.
- (b) The details of the feeder posts may be indicated for that proposed upgraded post.
- (c) It may be stated whether the new post (i.e. upgraded one) is available in the department or to be created or whether there is provision in the departmental rules for promotion to that post. A.D. must certify that the proposal does not harm the interest of any other officer/official and does not give rise to similar claim by other officers/officials of the Department
- (d) The finance implication of such proposal must also be clearly mentioned.

4. The proposal for creation of post(s) must contain the following :-

- (a) whether the post is required for any specific period?
- (b) Whether it involves any payment of back wages or regularization of service?

5. It is also observed that in compliance of court orders on subject like payment of awards or compensation, cases are sent by Administrative Department to Finance Department in routine manner without examination on merits. AD should ensure that in compliance of the Court judgment, if any decision is to be taken at the level of AD, they should not be sent to FD unless it is required under the provision of rules. The order of the Court must be read carefully

and complied with within the stipulated time frame. Disciplinary action against the officer/official responsible for acts of commission/omission/delay resulting into dismissal of appeals, petitions etc./and financial loss to the Govt. must be taken. If the order interalia contains two aspects, while sending the case to FD for approval on financial issues, the AD must state the action taken on the administrative part of the Court decision. In the process if any legal advice is needed from LR/AG's office, the department may do so at their own level before referring the matter to Finance Department.

6. AD must mention that implementing the order of the court does not involve violation of Department rules/instructions. If the court order involves creation of post, which the department may not have at present, then it must be mentioned as to when the next vacancy is likely to occur in that cadre. Proposal to be sent to FD in this regard must contain all such necessary details.

7. Referring cases to FD involving routine matters like reply to legal notices should be avoided.

8. The directions of Hon'ble courts to pass a speaking order does not always mean that petitioner is entitled to said relief. Therefore, the AD must carefully look into all the aspects of the case and pass speaking order on merit at their own level. If at all any advice on specific point is required from FD only then the matter may be referred to FD giving full details and reasons thereof alongwith copies of judgment.

9. Before seeking advice of FD, the AD must keep in view the delegation of powers to AD issued by the FD from time to time.

*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. 5/8/2005-1B&C**

**Dated : 21st October, 2005.**

A copy is forwarded to All Officers/Superintendents of the Finance Department for information and necessary action.

*Sd/-*

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

To

All Officers/Superintendents of the  
Finance Department

U.O. No. 5/8/2005-1B&C

Dated : 21.10.2005.

\*\*\*\*\*

**क्रमांक 14 / 27 / 2005—4वि.ले.**

प्रेषक

वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

सेवा में

हरियाणा के सभी विभागाध्यक्ष।  
आयुक्त, अम्बाला, हिसार, रोहतक एवं गुड़गांव मण्डल।

**दिनांक, चण्डीगढ़, 30.6.2005 (30th June, 2005)**

**विषय :** हरियाणा राज्य लॉटरीज बन्द करने तथा लॉटरीज विभाग में तैनात अमले को अन्य विभागों में समायोजन करने बारे।

महोदय,

मुझे आपका ध्यान उपरोक्त विषय की ओर दिलाते हुए यह कहने का निर्देश हुआ है कि हरियाणा राज्य में लॉटरीज की टिकटों की बिक्री पर दिनांक 1.5.2005 से पूर्ण प्रतिबन्ध लग चुका है। इसके कारण लॉटरी विभाग का स्टाफ फालतू हो गया है जिसे दिनांक 31.7.2005 से पहले विभिन्न विभागों में समायोजित किया जाना है। फालतू स्टाफ के समायोजन बारे निर्णय मुख्य सचिव, हरियाणा सरकार तथा मंत्रिपरिषद की सहमति से लिया गया है। अतः आपसे अनुरोध है कि आपके विभाग से रिक्तियों की स्थिति तथा उन पदों की योग्यताओं का वर्णन करते हुए तुरन्त वित्त विभाग (वित्त लेखा शाखा) को भेजी जाये ताकि रिक्तियों की स्थिति को देखते हुए लॉटरी विभाग के फालतू अमले को समायोजित करने बारे कार्यवाही की जा सके। रिक्तियों की सूचना भेजते समय स्टाफ की restructuring को भी ध्यान में रखा जाये।

2. अतः आपसे अनुरोध है कि इन हिदायतों को सभी सम्बन्धित के ध्यान में लाते हुए सूचना तत्काल भेजें। इस बारे मुख्य सचिव हरियाणा सरकार का पूर्व अनुमोदन प्राप्त कर लिया गया है।

भवदीय,

हस्ता: /—

(रामधारी)

अवर सचिव, वित्त,

कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

इसकी एक प्रति हरियाणा सरकार के सभी वित्तायुक्त एवं प्रधान सचिवों, सभी आयुक्त एवं सचिवों को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित है।

हस्ता: /—

(रामधारी)

अवर सचिव, वित्त,

कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,  
वित्त विभाग।

सेवा में

सभी वित्तायुक्त एवं प्रधान सचिव/आयुक्त एवं सचिव,  
हरियाणा सरकार।

अशा: क्रमांक 14/27/2005-4वि.ले.

दिनांक 30.6.2005

\*\*\*\*\*

**HARYANA GOVERNMENT  
FINANCE DEPARTMENT**

**NOTIFICATION**

**The 29th April, 2005**

**No. 14/27/2005-4FA.**— In exercise of the powers conferred by section 5 of the Lotteries (Regulation) Act, 1998 (17 of 1998), the Governor of Haryana hereby prohibits the sale of tickets of a lottery organized, conducted or promoted by any State with effect from 1st May, 2005, within the State of Haryana.

*Sd/-*

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

Endst. No. 14/27/2005-4FA

Dated : 29-4-2005

A copy along with one extra (Hindi & English both) is forwarded to the Controller, Printing and Stationery Department Haryana, Chandigarh with the request that the above notification may please be published in the EXTRA ORDINARY gazette of Haryana Government. It is also requested that three hundred copies of the notification may please be published.

*Sd/-*

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

Endst. No. 14/27/2005-4FA

Dated : 29-4-2005

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

*Sd/-*

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

Endst. No. 14/27/2005-4FA

Dated : 29-4-2005

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

Director, Lotteries Department Haryana, Chandigarh.  
All Heads of Department Haryana.  
All Commissioners of Divisions in Haryana.  
All Managing Directors/Chairmen/Boards & Corporations in Haryana.  
Secretary, Haryana Public Service Commission, Chandigarh.  
All Deputy Commissioners and Superintendent of Police in Haryana.

*Sd/-*

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

\*\*\*\*\*

**No. 45/101/2004-WM(6)**

From

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

To

All Heads of Departments in Haryana,  
The Commissioners of Divisions in Haryana,  
The Registrar, Punjab & Haryana High Court, Chandigarh,  
All Deputy Commissioners and  
Sub Divisional Officers (Civil) in Haryana.

**Dated, Chandigarh, the 12th July, 2004.****Subject : Grant of Loans for various purposes (House building/Conveyance/Computer/Marriages of children/Sister) by Haryana Government to its employees.**

Sir,

Reference the subject noted above.

2. The Finance Department has been observing that while sanctioning the Loans for various purposes (House building/Conveyance/Computer/Marriages of children/Sister) to Haryana Government employees the sanctioning authority do not follow the rules/instructions contained in the earmarking letters issued by Finance Department properly. Departments use printed and cyclostyled Proforma for sanctioning various loans and as such it is not clearly mentioned that for what purpose the loan is being granted. For example while sanctioning the loan for Motor Cycle it is not clearly reflected in the sanction rather it depicts that loan is being sanctioned for Motor Cycle/Scooter/Moped/Computer. Similarly it is not clarified in the marriage advance sanctions that the marriage advance is being sanctioned for the marriage of employees Son or Daughter or Sister.

3. It is also observed that the Head of Accounts are not reflected in the sanctions in accordance with the Head of Accounts mentioned in the Finance Department's earmarking letters.

4. All these wrong entries create problems for Accountant General Haryana and Finance Department as to where withdrawal of various loans are to be accounted for. In the circumstance given above it is reiterated that Administrative Departments and Head of the Departments while issuing sanctions for the drawl of various loans to its employees, one and only one purpose of the loan should be clearly mentioned in the sanction letter and the same Head of Expenditure should be mentioned in it, which is written by the Finance Department in earmarking loan letter. It is requested that contents of these instructions may kindly be strictly adhered to by all concerned.

Yours faithfully,

Sd/-

(S.R. Maurya)

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

\*\*\*\*\*



**(Copy of letter No. 5/6/2003-1B&C dt. 30th May, 2003)**

**Subject : Regarding various purchases in the State Govt. Department.**

I am directed to address you on the subject noted above and to say that the State Government has decided that all the purchases for which provisions are made in the State Budget on Plan & Non Plan Accounts, should be made by the end of December each year. In this regard all the formalities should be completed by the period. Finance Department will not release funds to the departments for purchases of any kind during the last quarter of the financial year.

2. The above instructions may kindly be brought to the notice of all concerned for strict compliance.

\*\*\*\*\*

---

TO BE PUBLISHED IN HARYANA STATE GOVERNMENT GAZETTE-EXTRA

**NOTIFICATION**

**FINANCE DEPARTMENT**

**No. 189-FD (F.C.Cell)-2000**

**Dated, Chandigarh the 4th January, 2001**

In pursuance of the recommendations of the Eleventh Finance Commission as contained in Chapter VII (paras 7.7 to 7.25, 7.33, 7.53 and 7.54) of its report and accepted by the Govt. of India, the Governor of Haryana is pleased to constitute the "State Level Empowered Committee" (SLEC) with a view to sanction the schemes and monitor the utilisation of special/upgradation grants recommended by the Eleventh Finance Commission. The composition of the SLEC is as under :-

Chief Secretary	Chairman
Principal Secretary/Chief Minister	Member
Financial Commissioner, Finance	Member
Financial Commissioner, Planning	Member

Joint Secretary, Finance (Budget) will act as Member Secretary of the SLEC.

2. The Eleventh Finance Commission has recommended grants to various States for meeting their requirements in regard to special problems faced by them and for upgradation of standards of services in non-development and development sectors. The SLEC shall be competent to :-

- (i) Sanction schemes, provide funds and monitor the progress of implementation of the schemes framed under upgradation/special problem grants recommended by the Eleventh Finance Commission.
- (ii) Suggest modification under specific items, if any, keeping in view the overall allocation made to the state.
- (iii) Suggest appropriate measures for optimum utilisation of upgradation/ special problem grants.
- (iv) Examine other schemes which are or may be referred to it by the State Govt. from time to time.

3. In the fulfilment of its work, the SLEC may call for the concerned Administrative Secretaries and Heads of the Departments as and when required and will have an access to such departmental files and documents as it may consider necessary.

4. The Town and Country Planning Department will be Nodal Department for Special Problem grants.

5. The SLEC should meet regularly (preferable not less than once in two months) in order to resolve any problems that may occur during the process of formulation and implementation of the schemes.

6. The action plans including the time schedule for various stages of the project and for requirement of funds, duly approved by the SLEC will require to be submitted by the State Finance Department to the Finance Commission Division, Department of Expenditure, Ministry of Finance, Government of India for information.

Dated, Chandigarh,  
the 20.12.2000

A.N. MATHUR  
Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

No. 189-FD (F.C.Cell)-2000

Dated, Chandigarh, the 4.1.2001

A copy is forwarded for information of :-  
Principal Secretary/Chief Minister  
Financial Commissioner Finance  
Financial Commissioner Planning.

*Sd/-*  
Research Officer,  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

Endst. No. 189-FD (F.C.Cell)-2000

Dated, Chandigarh, the 4.1.2001

A copy is forwarded to Controller, Printing and Stationery, Haryana, Chandigarh for publication of the notification *ibid* in Haryana Govt. Gazette (Extra-ordinary). He is requested to furnish 20 copies of the notification to the Finance Department (Finance Commission Cell).

*Sd/-*  
Research Officer,  
for Financial Commissioner & Secretary to Govt.,  
Govt. Haryana, Finance Department.

Endst. No. 189-FD (F.C.Cell)-2000

Dated, Chandigarh, the 4.1.2001

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

*Sd/-*  
Research Officer,  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

Endst. No. 189-FD (F.C. Cell)-2000

Dated, Chandigarh, the 4.1.2001

A copy is forwarded for information to :-

1. Director, Public Relations, Haryana, Chandigarh.
2. All Heads of Departments in Haryana.
3. All Deputy Commissioners in Haryana.
4. Secretary to Governor, Haryana, Chandigarh.
5. Commissioners of Ambala, Rohtak, Hisar and Gurgaon Divisions.

---

Endst. No. 189-FD (F.C.Cell)-2000

Dated, Chandigarh, the 4.1.2001

A copy is forwarded to the OSD/CS for the information of Chief Secretary.

*Sd/-*  
Research Officer,  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

Endst. No. 189-FD (F.C.Cell)-2000

Dated, Chandigarh, the 4.1.2001

A copy is forwarded to the Joint Secretary, Finance (B), Haryana for information. He will act as Member Secretary of the SLEC.

*Sd/-*  
Research Officer,  
for Financial Commissioner & Secretary to Govt.,  
Haryana, Finance Department.

\*\*\*\*\*

**No. 2/6/2000-3FR-II**

From

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

To

All Heads of the Departments,  
Commissioners, Ambala, Gurgaon,  
Rohtak and Hisar Divisions,  
The Registrar, Punjab & Haryana High Court, Chandigarh,  
All Deputy Commissioners and  
Sub Divisional Officers (Civil) in Haryana.

**Dated, Chandigarh, the 15th November, 2000.****Subject : Physical Verification of cash during the course of regular audit inspection by  
A.G. Parties.**

Sir,

I am directed to invite your attention to subject noted above and to say that the Accountant General (Audit) Haryana has desired that Physical Verification of cash chest be got conducted by the designated Drawing and Disbursing Officer in the presence of Local Audit parties so as to see that the cash balance tallied as per cash book. Some serious and glaring omissions have been noticed during such test checks.

Keeping in view the above, the Government has decided that Physical verification of cash chests be got conducted by the designated Drawing and Disbursing Officer in the presence of Inspecting Officer of the audit party during the course of their regular audit. After such verification, a certificate is also required to be recorded jointly by the Drawing and Disbursing Officer as well as the inspecting officer indicating therein the result of Physical Verifications. You are, therefore, requested to issue appropriate instructions to the D.D.O's under your control for extending their full co-operation to the Local Audit Team in this regard in future.

Yours faithfully,

Sd/-

(Ranju Prasad)

Deputy Secretary, Finance

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

Endst. No. 2/6/2000-3FR-II

Dated, Chandigarh the 15<sup>th</sup> Nov., 2000.

A copy is forwarded to the Accountant General (Audit) Haryana, Chandigarh for information.

Sd/-

(Ranju Prasad)

Deputy Secretary, Finance

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

\*\*\*\*\*

**GOVERNMENT OF HARYANA  
FINANCE DEPARTMENT**

**NOTIFICATION**

**Chandigarh, the 28th March, 2000**

Issue of 13.50 percent Government of Haryana  
(National Small savings Fund) (Non transferable)  
Special Securities, 1999.

**No. 12(3)5FG-II-2000.**— The Government of Haryana (hereinafter called “the Government”), hereby notifies the issue of 13.50 percent Haryana Government (National Small Savings Fund) (Non transferable) Special Securities, 1999 (hereinafter called as “special securities”) from 1<sup>st</sup> April, 1999 until further notice.

**2. Objective**

Consequent upon the creation of a new fund in the Public Account of India called the “National Small Savings Fund” (NSSF), the Government of Haryana shall issue the special securities notified hereunder against the amounts received by the Government from NSSF from time to time.

**3. Eligibility for subscribing to the special securities**

The Secretary, Government of India, Ministry of Finance, Department of Economic Affairs, shall be eligible to subscribe to special securities for amounts released to the Government from time to time NSSF.

**4. Minimum subscription**

Special securities will be issued for a minimum amount of Rs. 1,00,000/- (face value) and in multiples of Rs. 1,00,000/- thereafter.

**5. Form of Securities**

The special securities will be issued in the form of ‘Stock’ to be held at the credit of the holder in the Subsidiary General Ledger Account maintained with Public Debt Office, Reserve Bank of India, Nagpur.

**6. Price, Date and Place of Issue**

- (i) The special securities will be issued at par.
- (ii) The date of issue of special securities shall be the date on which the special securities are credited to the Subsidiary General Account. Provided that in case of amounts already released from NSSF and credited to the Government prior to the date of this Notification, the date of issue of special securities shall be the date of such credit to Government.
- (iii) The Special Securities will be issued at Public Debt Officer, Reserve Bank of India, Nagpur.

**7. Tenure**

The tenure of special securities will be 25 years from the date of issue.

**8. Interest**

(i) The special securities will bear interest at the rate of 13.50 percent per annum. Interest will be payable at annual intervals reckoned from the date of issue of special securities. Interest on the security will be payable at the Public Debt Office of issue.

(ii) Interest will be paid after rounding off to the nearest hundred rupees.

**9. Repayment**

The special securities shall be repayable in twenty equal annual installments starting from the 6<sup>th</sup> year from the date of issue.

**10. Transferability and Conversion**

The special Securities shall not be transferable and conversion of the securities to any other form shall not be permitted.

**11. Statutory Provisions**

With respect to any such matter which has not been provided under this notification, the special securities shall be governed by the Public Debt Act, 1944 and the Public Debt Rules, 1946 framed thereunder.

A.N. MATHUR  
Secretary to Government of Haryana,  
Finance Department.

**Contd...**  
**Encl.**

**GOVERNMENT OF HARYANA  
FINANCE DEPARTMENT**

**NOTIFICATION**

**Chandigarh, the 28th March, 2000.**

**No. 12(3)-5FG-II-2000.**— In exercise of the powers conferred by clause (b) of Rule 4 of the Public Debt Rules, 1946, the Government of Haryana hereby specifies for the purposes of sub clause (b) of clause (2) of section 2 of the Public Debt Act, 1944 (18 of 1944) that;

- (i) 13.50 percent Haryana Government (National Small Savings Fund) - (Non transferable), Special Securities, 1999 shall be issued in the form of 'Stock' to be held at the credit of the holder in Subsidiary General Ledger Account maintained by the Public Debt Office ; and
- (ii) these securities shall not be transferable.

A.N. MATHUR  
Secretary to Government of Haryana,  
Finance Department.

Endst. No. 12(3)5FG-II-2000

Dated 28.3.2000

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

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

Endst. No. 12(3)5FG-II-2000

Dated 28.3.2000

A copy is forwarded to :-

All the Heads of Departments, Commissioners of Divisions, All Deputy Commissioners & Sub Divisional Officers (C) in Haryana State. The Registrar, Punjab & Haryana High Court, Chandigarh for information.

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

A copy is forwarded to the :-

All the Financial Commissioners in Haryana.  
All the Administrative Secretaries to Govt., Haryana for information.

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

To

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

U.O. No. 12(3)5FG-II-2000

Dated 28.3.2000

\*\*\*\*\*



**MOST IMMEDIATE**

**Subject : Proper procedure of routing the cases to Finance Department.**

Will all the Financial Commissioners and Administrative Secretaries to Govt., Haryana, kindly refer to F.D's U.O.No.2/87/97-5B&C, dated 6.10.97 (copy enclosed for ready reference) on the subject noted above.

2. It has been observed that in certain cases, referred to the Finance Department for advice, the Administrative Department do not send self-contained notes rather vital and relevant information are placed as Annexure etc., without making their copies available for use by the Finance Department with the result such relevant information do not find place in F.D.'s file. It is, therefore, requested that henceforth copies of all relevant information alongwith the copy of A.D.'s self contained note, must be made available to Finance Department while seeking F.D.'s advice.

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

Yours faithfully,

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

To

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

**U.O. No. 28/37/97-5B&C**

**Dated, Chandigarh, the 25th May, 1999**

A copy is forwarded to all Under Secretaries/Supdts. of the Finance Department for information and necessary action.

2. They are requested to ensure that all relevant information relating to various proposals received from A.D. are placed in the F.D.'s files before issuing advices.

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

To

All Under Secretaries/Supdts. of  
the Finance Department

**U.O. No. 28/37/97-5 B&C**

**Dated, Chandigarh, the 25.5.1999**

\*\*\*\*\*

**No. IF&CC/RO(I)/Funds/97/1175**

From

The Commissioner & Secretary,  
Institutional Finance & Credit Control Department,  
Government of Haryana, Chandigarh.

To

All Administrative Secretaries,  
All Heads of the Departments in Haryana,  
All Deputy Commissioners in Haryana,  
Commissioners of Ambala Division, Hisar Division,  
Rohtak Division & Gurgaon Division,  
All Managing Directors/Chief Administrators/Chief Executive  
Officers of State Government Corporations/Companies/Boards/  
Cooperative Institutions/Autonomous Bodies,  
The Registrar, Maharishi Dayanand University, Rohtak,  
Kurukshetra University, Kurukshetra; C.C. Agricultural University,  
Hisar and Guru Jambheshwar University, Hisar.

**Dated, Chandigarh, the 29th October, 1997****Subject : Guidelines on investment of Deposits/Surplus Funds by State Government Departments/Public Enterprises.**

Sir,

In partial modification of the guidelines issued by the Government on 10<sup>th</sup> June, 1997, and after careful consideration of the matter of optimal management of surplus funds, the Annexure-A and Annexure-B have been revised to include Indian Bank, IFCI, ICICI, IDBI and SIDBI. Para 3 (iii) regarding Permissible Institutions/Instruments will also include Fixed Deposits and other such instruments for an appropriate period floated by Banks/Institutions as mentioned in Annexure-B.

The other details of the guidelines, as issued earlier, remain unchanged.

Half yearly status of Investment Portfolio is to be submitted by each Department and Public Enterprise to Director, Institutional Finance & Credit Control Department, Haryana by 10<sup>th</sup> April & 10<sup>th</sup> October of every year as per the proforma enclosed as Annexure 'C'. Kindly ensure compliance.

Yours faithfully,

*Sd/-*

Director, Institutional Finance & Credit Control,  
for Commissioner & Secretary, Institutional Finance,  
& Credit Control Department, Govt. of Haryana.

**Encls : Annexures**  
**Contd...**

**ANNEXURE - A****LIST OF PUBLIC SECTOR BANKS**

1.	Allahabad Bank
2.	Andhra Bank
3.	Bank of Baroda
4.	Bank of India
5.	Bank of Maharashtra
6.	Canara Bank
7.	Central Bank of India
8.	Corporation Bank
9.	Dena Bank
10.	Indian Bank
11.	India Overseas Bank
12.	Oriental Bank of Commerce
13.	Punjab National Bank
14.	Punjab & Sind Bank
15.	Syndicate Bank
16.	Union Bank of India
17.	United Bank of India
18.	United Commercial Bank
19.	Vijaya Bank
20.	State Bank of India
21.	All the 7 Associates of the State Bank of India.

**ANNEXURE - B****LIST OF PRIVATE SECTOR BANKS/FINANCIAL INSTITUTIONS**

(i)	Industrial Credit & Investment Corporation of India (ICICI) Ltd.
(ii)	ICICI Bank Ltd.
(iii)	Industrial Development Bank of India (IDBI) Ltd.
(iv)	IDBI Bank Ltd.
(v)	Industrial Finance Corporation of India (IFCI)
(vi)	HDFC Bank Ltd.
(vii)	Small Industries Development Bank of India (SIDBI)

**ANNEXURE - C****INVESTMENT PORTFOLIO**

Name of the Department/Public Enterprise.....

For the half year ending.....

Sr. No.	Name of Bank Institution	Name of instrument/ Scheme	Date of Investment (Rs.)	Amount Deposited (% age)	Rate of interest	Date of maturity
Total :						

**Note :-** In case of PEs a copy of this annexure should also be supplied to HBPE.

\*\*\*\*\*

***These instructions have been Reiterated vide  
No. 28/37/97-5B&C, Dated 25.05.1999.***

**Most Immediate**

**Subject : Proper procedure of routing the cases to F.D.**

Will all the officers/Supdts. of the Finance Department kindly refer to the subject noted above?

2. It has been observed that the Administrative Departments send their proposal to Finance Department without observing the proper procedure of routing the cases through respective Administrative Secretaries. It has, therefore, been decided that Finance Department will not accept any case from the concerned A.D. If it has not been routed through the appropriate level as per the instructions of Finance Department. Any case below the approved level should be returned back. Secondly, it has also been noticed that when Administrative Departments send the cases to Finance Department, they send the duplicate copy of the main noting only and not of the annexure. In future the Administrative Departments should be asked to provide duplicate copies of the annexure also for the use of the Finance Department. These instructions may be brought to the notice of all the officials of the various Branches for strict compliance.

Sd/-

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

To

All the Officers/Superintendents of the Finance Department.

**U.O. No. 28/37/97-5B&C**

**Dated 6th October, 1997**

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

Sd/-

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

To

All the Administrative Secretaries to Govt. of Haryana.

U.O. No. 28/37/97-5B&C

Dated 6-10-97

\*\*\*\*\*

**No. 52/1/94-4FICW**

From

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

To

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

**Dated, Chandigarh the 20th March, 1995.****Subject : Disposal of Arbitration cases — Guidelines regarding thereto.**

Sir,

I am directed to address you on the above subject and to state that it has come to the notice of Finance Department that arbitration cases are not being defended timely and properly by the various departments of the State Govt. It has generally been experienced that the State Govt. have to face not only litigation but to bear huge financial burden too on this account. Because of the non-observance of provisions of rules/instructions by the departments, such cases are unnecessarily delayed, resulting in burden of interest liability on the State exchequer. In most of the cases, arbitrators give non-speaking awards without any sound reasons and on flimsy grounds and the State Govt. is left with no alternative but to clear the liability.

2. Therefore, with a view to streamline the procedure regarding disposal of arbitration cases, the matter has been examined by the Finance Department, and the following decisions have been taken which may be kept in view while dealing with such cases :-

**(A) Appointment of Arbitrator**

- (i) In so far as the Engg. Departments. are concerned, the Engineer-in-Chief/Chief Engineer will make the appointment of Arbitrator at their own level, in the cases, where the cost of the work including interest does not exceed Rs. 5.00 lacs in each individual case. The cases involving more than Rs. 5.00 lacs shall be submitted to the administrative Department for final approval. For such cases (involving more than Rs. 5.00 lacs), the department shall prepare a panel of Arbitrators and submit to the Administrative Department for final approval.
- (ii) In other Govt. departments, the appointment of Arbitrators will be appointed by the Heads of Departments. In cases upto Rs. 5.00 lacs and the cases involving more than Rs. 5.00 lacs will be referred to the Administrative Department concerned for final approval. While doing so, the point regarding appointment of an IAS officer as an Arbitrator shall be kept in view.
- (iii) In order to avoid unjustified benefit to the Contractor/Agency two or three Arbitrators may be appointed for cases involving a financial implication of more than Rs. 5.00 lacs. The possibility of appointment of Arbitrator other than the

officer of department concerned should not be ignored, especially in case of World Bank Project Works. The appointment of outsided Arbitrator in respect of the World Bank Project cases keeping in view the merit and circumstances of the case may also be kept in view.

- (iv) While issuing the appointment orders of the Arbitrator, it will be clearly specified that the Arbitrator will give a speaking award alongwith item wise detail of claim and amount of awarded expenditure and reasons thereof.

**(B) Agreement**

The agreement which is entered into with the Contractor at the time of allotment of the work should be clear and specific. For claim exceeding Rs. 5 .00 lacs, it should clearly be indicated in the agreement that the State Govt. can appoint one or more arbitrators. The arbitrator may be asked to give a speaking award within the time of four months as per the provisions in the Arbitration Act. A format of such agreement should be prepared by the Department concerned in consultation with the Law Department

**(C) Proper defence of the Arbitration cases**

The department will fix the responsibility of the concerned officer or any other officer of the department alongwith the legal wing of the department to defend such cases properly. The replies of the department will be got approved from the Chief Engineers (in case of Engg. Departments.)/Heads of Departments and vetted from the Legal Cell of the department. The concerned Administrative Secretary will also review the periodical progress of the disposal of such cases.

**(D) Delay in Arbitration Cases**

It has also been noticed that in most of the cases unnecessary delay occurs as a result of which the State Govt. have to pay the interest. The responsibility of the concerned officer/official may be fixed by the department/Administrative Department in each individual case for such lapses.

**(E) Payment of amount awarded in arbitration cases**

In order to avoid any litigation and interest liability, payment will be made by the Head of Departments out of their existing provisions and if needed proposal for making provisions in the respective Head of account shall be sent to Finance Department at appropriate time and the budgetary procedure will be followed strictly.

3. The above decisions may please be brought to the notice of all concerned and the receipt of this letter may also be acknowledged.

Yours faithfully,

*Sd/-*

(R.K.TANEJA)

Special Secretary, Finance,

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

\*\*\*\*\*

**No. 39/3/91-WM(1)**

From

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

To

All Heads of Departments,  
Commissioners of Divisions,  
All Deputy Commissioners and  
Sub Divisional Officers (Civil) in Haryana,  
The Registrar, Punjab & Haryana High Court, Chandigarh and  
All District and Sessions Judges in Haryana.

**Dated, Chandigarh, the 4th November, 1991.****Subject : Booking of recovery of interest and Principle in the Recovery Schedule in respect of Loans and Advances to Government Servants.**

Sir,

I am directed to refer to the subject noted above and to say that while reviewing the recovery schedules of Motor Conveyance Advance received from the Heads of Departments/ Drawing & Disbursing Officers, the office of Accountant General (Accounts) has pointed out that in the recovery schedules the recovery of interest is generally shown under the head "7610" whereas the same is required to be shown under a separate head of account i.e. "0049-Interest Receipts". In this connection it is pointed out that various types of loans and advances are granted to Govt. Servants under the Major Head "7610-Loans to Government Servants, etc." the recovery of which is to be shown in the same head of account as Receipts and Interest thereon is required to be shown under head "0049-Interest Receipts-800-Other Receipts."

2. You are requested to bring it to the notice of all Officials/Officers and Drawing and Disbursing Officers working under your, control to show the recovery of principal under major head "7610- Loans and Advances to Government- Servants, etc." and of interest under major head "0049-interest Receipt 800-Other Loans" clearly indicating the purpose for which it was granted in the recovery schedules separately so that correct booking could be made accordingly by the Office of A.G Haryana.

3. The receipt of this letter may please be acknowledged.

Yours faithfully,

Sd/-

(Y. S. MALIK)

Joint Secretary Finance,

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

\*\*\*\*\*



**No. 38/65-WM(6)-89**

From

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

To

All Heads of Departments, Haryana,  
The Registrar, Punjab and Haryana High Court,  
The Commissioners and  
Sub Divisional Officers (Civil) in Haryana State.

**Dated, Chandigarh, the 1st August, 1989.****Subject : Regarding grant of Advances to Government Employees.**

Sir,

I am directed to refer to the subject noted above and to say that it has come to the notice of the Finance Department that some departments while submitting the loans/advances bills in the Treasuries do not attach the copy of the earmarking letter issued by the Finance Department. It is requested to instruct the Drawing and Disbursing Officers of the department to attach an attested copy of the earmarking letter (issued by the FD) along with the bills when the same are submitted to the Treasury Officer.

Kindly acknowledge the receipt.

Yours faithfully,

*Sd/-*

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

No. 38/65-WM(6)-89

Dated, Chandigarh, the 1.8.89.

A copy is forwarded to the Deputy Director, Treasuries and Accounts, Haryana, to circulate to all the Treasuries/Sub-Treasuries Officers with the instructions that the Loans/Advances bill may not be passed if the same is not having an attested copy of the FD's earmarking letter. The instructions may be complied strictly.

*Sd/-*

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

\*\*\*\*\*

**No. 17-1-86-WM(4)**

From

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

To

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

**Dated, Chandigarh, the 12th April, 1989.****Subject : Issue of certificates for tax deducted at source under various provisions of Income Tax Act Unified Form No. 16 effective from 1-4-89 regarding.**

Sir,

I am directed to enclose a copy of circular No. 529, dated the 13th February, 1989, alongwith its enclosures from the Central Board of Direct Taxes, Ministry of Finance, Govt. of India, New Delhi for information and necessary action.

2. The circular contains the salient features regarding issue of certificate for Tax deducted at source under Section 192 to 194, 194A, 194B, 194BB, 194C, 194D, and 195 of the Income Tax Act, 1961.

Yours faithfully,

Sd/-

(K. KUTTAPPAN)

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

A copy is forwarded to :-

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

Sd/-

(K. KUTTAPPAN)

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

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

**Contd...**  
**Encl.**

**F. No. 275/3/89-IT (B)****GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
Central Board of Direct Taxes****New Delhi, the 13th February, 1989**

To

All State Governments and  
Administrations of Union Territories.

**Subject : Issue of certificate for tax deducted at source under various provisions of the Income-tax Act - Unified Form No. 16 - effective from 1-4-89 - regarding.**

Under the provisions of Section on 203 of the Income-tax Act, 1961, every person deducting tax in accordance with the provisions of Sections 192 to 194, 194A, 194B, 194BB, 194C, 194D and 195 of the Income-tax Act is required to furnish a certificate to the effect that tax has been deducted and to specify therein, inter alia, the amount deducted and any other particulars that may be prescribed. The certificate has to be furnished within the period prescribed under Rule 31 of the Income-tax Rules, 1962, to the person to whose account credit is given or to whom payment is made or the cheque or warrant is issued as the case may be.

2. So for different forms were prescribed under Rule 31 for certificates of tax deducted under different Sections of the Act. By notification. No. S.O.937 (E) dated 10-10-88 however old Rule 31 has been substituted by a new Rule which provides for a unified form to be issued in Form No. 16 in respect of tax deducted under all the aforementioned sections. Another important departure from the existing provisions is that the said certificate shall now be issued on a paper serially numbered and printed by the Central Government in book form and supplied for a nominal consideration to the person deducting tax at source on an application to be made by him in Form No. 17 to the Commissioner of Income tax having jurisdiction over him in this regard. A copy of the aforesaid notification is enclosed for information and guidance. This amendment shall come into force on 1-4-1989.

3. In this connection attention is invited to the provisions of Sec. 272A (2) (g) of the Income-tax Act according to which if a person fails to furnish a certificate as required by Section 203 of the Income-tax Act he shall pay, by way of penalty, a sum which shall not be less than Rs. 100, but which may extend to Rs. 200, for every day during which the failure continues.

4. These provisions may please be brought to the notice of all Disbursing Officers and State Undertakings under the control of the State Government.

5. In case any assistance is required, the Assessing Officer concerned and/or the local P.R.O. of the Income-Tax Department may be approached for the same.

*Sd/-*

(V.K.BHATIA)  
Officer on Special Duty  
Central Board of Direct Taxes.

\*\*\*\*\*

**No. 2/1(3)-84-2FR-II**

From

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

To

All Heads of Departments,  
Commissioners of Divisions,  
All Deputy Commissioners and  
Sub Divisional Officers (C) in Haryana.  
The Registrar, Punjab and Haryana, High Court, Chandigarh.

**Dated, Chandigarh, the 2nd November, 1987.****Subject : Store and Stock of Material - Submission of quarterly reports regarding.**

Sir,

I am directed to invite a reference to this Department Circular letter No. 2/1(3)/84-2FR-II, dated the 7<sup>th</sup> December, 1984 and 21-4-86 on the subject noted above vide which you were requested to send quarterly reports in addition to the annual state accounts, to the T.M. Section of the Accountant General, Haryana, indicating the details of all purchase orders issued for Rs. one lakh and above, within 15 days from the date they are due. It has been felt that these instructions are not being complied with. As these statements enable the Audit to verify that there is efficient and effective purchase functions and particular purchase decisions are properly taken, proper inventories are maintained in commensurate with normal requirements and that conversion of money into material is not done merely to prevent surrenders in the grants. You are once again requested to ensure that the requisite quarterly reports are sent to audit office in time.

Yours faithfully,

*Sd/-*

(J.P. NARANG)

Joint Secretary Finance, (R)

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

No. 2/1 (3)-84-2FR-II

Dated, Chandigarh, the 2.11.1987.

A copy is forwarded to the Accountant General, (Audit) Haryana, Chandigarh with ref. to the correspondence resting with his letter No. Cant/Coord/Stores-Stock-1-49/87-88/207, dated 30-7-87 on the subject noted above.

*Sd/-*

Joint Secretary Finance (R)

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

\*\*\*\*\*

**D. O. No. 5/27/81-1B&C**

**M. C. Gupta, IAS**

Commissioner & Secretary to Govt.  
Haryana, Finance Department.

**Dated 28th November, 1984**

**Subject : Purchases through DG S&D by the Govt. Departments.**

My dear,

For some time past we have been observing that the State Government Departments authorised to make purchases through DG S&D have been exceeding their initial estimates with the result that the state Government is faced with greater liabilities than it should be meeting. Moreover the multiplicity of authorities empowered to make purchases is also leading to a tendency towards haphazard purchases.

2. With a view to streamlining the system and to restrict purchases within the given limits, it has been decided that as far as Haryana state Government are concerned, indents would be placed with DG S&D only by Head of Departments and not by any authority subordinate to them. The main Indenting Departments are the following :-

- (1) Engineer-in-Chief, PWD (B&R).
- (2) Engineer-in-Chief, Irrigation.
- (3) Engineer-in-Chief, Public Health.
- (4) Director, Food & Supplies.
- (5) Director, Health Services.

3. I am apprising to inform you of the decision of the State Government and also seeking your co-operation for a successful implementation of this system. You may like to advise your officers that as far as the Haryana state Government are concerned, indents received only from the above authorities may be accepted and honoured and non else. Obviously, the state Govt. shall not be liable for making payment for supplies made against indents received from authorities other than the designated Heads of Departments.

4. To avoid any administrative problems the new system may be put into effect from the 1st December, 1984 and indents received upto the 30th November, 1984, on the existing system may be honoured. We are also informing the concerned Departments of the state Government accordingly.

A line in reply will oblige.

With kind regards,

Yours sincerely,

*Sd/-*  
(M.C. Gupta)

**Shri R.K. Singhal,**  
Director General, Supplies & Disposal,  
Government of India,  
New Delhi.

Endst. No. 5/27/81-1B&C

Dated, 29th November, 1984.

A copy is forwarded to the Accountant General (Accounts & Entitlement) Haryana, for information. It is requested that these instructions may be brought to the notice of all concerned so that no debits are allowed, to be raised against DG S&D purchases in contravention of these. The receipt of this letter may also kindly be acknowledged.

*Sd/-*  
(JAGDISH CHANDER)  
Under Secretary Finance (B),  
for Commissioner & Secretary to Government,  
Haryana, Finance Department.

Endst. No. 5/27/81-1B&C

Dated 29th Nov., 1984.

A copy is forwarded to :-

1. Shri K.B. Vig, E-in-C, Irrigation;
2. Shri J.S. Gupta, E-in-C, B&R;
3. Shri I. Chandra, E-in-C, P.H.,
4. Shri R.D. Garg, Director, Food & Supplies;
5. All other concerned Heads of the Departments.  
for information and strict compliance please.

*Sd/-*  
(JAGDISH CHANDER)  
Under Secretary Finance (B),  
for Commissioner & Secretary to Government,  
Haryana, Finance Department.

\*\*\*\*\*

**No. 6/9/81-1IF&C.C**

From

The Financial Commissioner & Secretary to Govt.,  
Haryana, Institutional Finance & Credit  
Control Department.

To

The Commissioner Ambala/Hisar,  
All the Deputy Commissioners in Haryana State  
All the Chief Executive Officers of District Rural  
Development Agencies in Haryana.

**Dated, Chandigarh, the 26th October, 1981.****Subject : Advances to RRBs under Section 17 (3B) of the RBI Act — Rate of Interest.**

Sir,

I am directed to enclose a copy of Reserve Bank of India circular letter No. RPCC.  
No.RRB.C.55/334-81, dated the 12<sup>th</sup> October, 1981, for information and necessary action.

Yours faithfully,

*Sd/-*

Superintendent Institutional Finance & C.C  
for Financial Commissioner & Secy. to Govt., Haryana,  
Institutional Finance & C.C. Department.

**Contd...**  
**Encl.**

**RESERVE BANK OF INDIA  
CENTRAL OFFICE  
RURAL PLANNING AND CREDIT CELL  
CENTRAL OFFICE BUILDING  
BOMBAY 400 023**

**Ref. : RPCC. No. RRB. C.55/334-81**

12<sup>th</sup> October, 1981  
20<sup>th</sup> Asvine 1903(s)

ALL RRBs

Dear Sir,

Advances to RRBs under Section 17 (3B)  
of the RBI Act - Rate of Interest

Please refer to our circular RPCC. No. RRB. C.7/334-81 dated 23<sup>rd</sup> July, 1981 advising that consequent on the hike in the Bank Rate, the refinance rate to RRBs had been increased to 7% p.a. but that the outstanding advances to them as at the close of business on 11<sup>th</sup> July, 1981 would continue to be charged interest at 6% p.a. until they were due for repayment. We have since re-examined the matter and it has been decided that the outstanding advances to RRBs which are held in Account No. 1 on which old rate of interest at 6% p.a. is charged in terms of our letter mentioned above, should be transferred to New Account No. 2, with effect from 1<sup>st</sup> July, 1982 carrying interest at 3% below the Bank Rate i.e. 7% p.a. in other words, with effect from 1<sup>st</sup> July, 1982 the entire outstanding advances to RRBs will be charged interest at 7% p.a.

Please acknowledge receipt.

Yours faithfully,

Sd/-  
(K. G. Navalkar)  
Joint Chief Officer

\*\*\*\*\*



**No. 3349-FICW-69/30726**

From

The Commissioner for Planning & Finance and  
Secretary to Government, Haryana,  
Planning & Finance Department.

To

All Heads of Departments in Haryana State,  
Commissioner, Ambala Division, Ambala,  
All the Deputy Commissioners and  
Sub Divisional Officers (Civil) in the State,  
The Registrar, Punjab and Haryana High Court and  
All District and Session Judges in Haryana State.

**Dated, Chandigarh, the 31st October, 1969.****Subject : Accounting of earnest money deposits remitted by tenderers at treasuries in another State.**

Sir,

I am directed to invite your attention to the subject noted above and to say that under the existing practice the earnest money deposits by an intending tenderer in a treasury of a State (Say X) in favour of a Departmental Officer in another State (Say Y) is passed on by the Accountant General 'X' to the Accountant General 'Y' through the media of settlement accounts and necessitating monetary adjustments. In case of refund of the earnest money deposits, the Accountant General 'Y' is also required to verify the credit before the refund is authorized of the Credit through settlement accounts by both the Accountant General, the refund to the tenderer in such cases is generally delayed resulting in avoidable hardship to him.

2. In order to avoid delay in the above procedure to a great extent, Govt. have now decided that in future, all intending tenders in other States should remit the earnest money deposits direct to the Departmental Officers concerned by means of Bank Drafts from Scheduled Banks or the State Bank of India. The Departmental Officer should credit the procedure of the drafts so received immediately in to the treasuries/Banks under the head "Revenue Deposits.

3. This decision is based upon the recommendations of the administrative Reform Commission on Finance Accounts and Audit for minimizing of the use of exchange and settlement accounts.

4. The receipt of the letter may kindly be acknowledged.

*Sd/-*

Under Secretary Finance, (G)  
for Commissioner for Planning & Finance  
and Secretary to Government, Haryana,  
Planning & Finance Department.

\*\*\*\*\*

**Incurring of expenditure on obsequies or transport of deceased Government employees.**— Consequent on the occurrence of a chain of sudden deaths of Government employees while working in offices, the question of meeting expenses for the cremation of body, if there is no family, or kith and kin or, in the alternative, transporting the body to the native place of the deceased and handing it over to the nearest kith and kin, had been under the consideration of the Government for some time past. It has now been decided that expenditure between Rs. 50 and Rs. 300 on obsequies or transport of the body of the deceased Government employees who die while working in offices, may be incurred in each individual cases.

2. Detailed procedure for sanctioning the expenditure is given below :-

#### **Sanctioning Authority**

The head of the office shall be the sanctioning authority.

Explanation.—The term 'head of office' shall mean (i) in the case of Departments of the Secretariat and Heads of Departments and offices in the District, the head of the Department or office or in his absence the next-officer-in-charge of the Department or Office.

(ii) In any other case, the immediate superior Officer to the pay disbursing office.

#### **Sanction of Expenditure**

2. Subject to the minimum and maximum specified in these orders, the head of the Office shall sanction such amount as he considers sufficient in each case of the death of a Government employee, while working in his office on tour or on inspection for meeting expenditure in connection with the performance of obsequies or the transport charges of the dead body, to the native or other place of the deceased Government Employee, if the occasion so requires.

#### **Monetary Limit**

3. The amount that may be sanctioned by the head of Office for the purpose mentioned in sub-para 2 above shall be not less than Rupees fifty and not more than Rupees three hundred having due regard to the circumstances of each case. Before sanctioning the amount, the head of the Office shall obtain necessary particulars and satisfy himself about the quantum of amount to be sanctioned in each case.

#### **Production of Certificate, Etc.**

4. The amount specified in sub-para 2-3 above may be drawn on production of death certificate to be given by the attending doctor, if any, at the time of the death of the Government employees and where there is no such doctor a statement of circumstances and reasons resulting in the death of the Government employee shall be produced, duly authenticated by the head of the office.

#### **Payment of Amount**

5. The amount sanctioned under these rules shall be paid to the nearest relative of the deceased Government employee or to the person lawfully in possession of the body of the deceased Government employee, for purpose of performing obsequies, after obtaining the due acknowledgement in this regard.

#### **Incidence of Expenditure**

6. The expenditure involved shall be met from the contingent provision of the Department or Office concerned.

**(F.D. letter No. 11415-1FRI-65/14250, dated 2nd August, 1966).**

\*\*\*\*\*

**Destruction of Paid Cheques.**— The question of prescribing the period of preservation of the paid cheques which are returned by the Reserve Bank of India alongwith their Daily Payment Scrolls, has been under the consideration of Government and it has now been decided that the paid cheques returned by the Bank to the Audit/Accounts Officers should be preserved for a period of five years.

**(No. 2043-3FRI-66/11921, dated 2nd July, 1966).**

\*\*\*\*\*

*The bill register should be preserved for a period of five years.*

**(No. 11050-6FRI-65/719, dated 27th/28th January, 1966).**

\*\*\*\*\*

**Purchase of Stores.**— Under the rule 18 (e) of the Procedure and Rules for the purchase of stores by all Departments and offices of the Government of Punjab, it is laid down that where it is not possible to obtain competitive tenders or quotations or to lay down comprehensive and complete specifications the purchase shall be made by Purchase Committees as appointed by the competent authority from time to time.

The question of constitution of purchase committees for such stores as defined above has been examined in detail and it has been finally decided that no such committee may in future, be constituted by the Administrative Departments without the approval of the competent authority as defined in rule 1.12 of the Punjab Financial Rules, Volume I. In other words, the prior approval of the Department of Finance for the constitution of such a committee will be necessary. It is not necessary to appoint any nominee of the Department of Finance on such committees. However, while sending such proposals to the Department of Finance it may be clearly indicated on what specific point/points any delegation of powers would be necessary so that the Purchase Committee may not feel any difficulty in the purchase of stores for which such a committee is constituted.

**(U.O. No. 9587-FD-III-65, dated the 10th/17th December, 1965)**

\*\*\*\*\*

***These instructions have been Revised vide  
No. 52/1/94-4FICW, Dated 20.3.1995.***

**Arbitration award case - Preparation of explanatory memo.—** Instructions contained in appendix IX of the PWD Code inter alia require that after an award has been announced by an arbitrator, the Department concerned should prepare an explanatory memo. The memo along with a copy of the award is required to be sent to the Accountant-General, Punjab, through Administrative Department/Finance Department. It is being observed that the explanatory memoranda sent by the Department are generally brief and do not often serve the required purpose. In order to overcome the difficulty, a standard proforma as appended below has been prepared in consultation with the Accountant-General, Punjab.

Information in the prescribed Proforma may invariably be supplied in future in all such cases alongwith other documents.

Proforma to accompany the explanatory memo and other documents in award cases required to be sent to Accountant-General, Punjab, through Finance Department,—Appendix IX of P.W.D. Code.

#### **Part I**

(To accompany cases where the arbitration proceedings are launched by Contractor)

- (i)
  - (a) Details of claims referred to arbitration. Whether they fall within the terms of contract?
  - (b) The reasons why the claims could not be settled outside the arbitration.
  - (c) The justification given by the Contractor in support of his claims.
  - (d) The defence as actually decided by the Department in case of Chandigarh Capital Project only, whether the defence was got vetted from Chief Accounts Officer and agreed to by him.
  - (e) Defence actually led before the Arbitration and the reasons for changing the defence decided upon earlier.
  - (f) Reasons why the Department could not win the case.
  - (g) Whether the arbitration proceedings disclose any failure on the part of the departmental officers. If so, the omission.
- (ii) The names of the officers/officials held responsible for the omission/amount of loss to the State and share of responsibility of each in terms of money and otherwise.
- (iii) Action taken or proposed to be taken against the defaulters.
- (iv) Net amount recovered from each of the defaulters.
- (v) Total amount recovered.
- (h) Whether any malfeasance or misfeasance is apparent, if so, action, taken to get the award set aside and the result thereof.

- (i) What further course of action is suggested.
- (j) Whether any defect in the system has come to light, if so, what remedial measures are suggested.
- (k) Remarks, if any.

---

(Signature)  
(Designation).

### Part II

(To accompany cases where the arbitration proceedings are launched by Departments)

- (a) Details of claims referred to arbitration by the Department with justification for each item of the claim stating whether the payment in respect of disputed items has already been made, and if so, to what extent and the reasons therefor.
- (b) The defence by the Contractor before the Arbitration.
- (c) Reasons why the claim could not be settled outside the arbitration.
- (d) Reasons why the Department could not win the case.
- (e) Whether the arbitration proceedings have revealed any failure or irregularities on the part of the Department official/officials. If, so, the details of circumstances leading thereto with names of officers/officials held responsible for the omission/loss to State Government and share of responsibility of each, together with action taken or proposed to be taken against the defaulters.
- (f) Whether any misfeasance or malfeasance is apparent. If so, action taken to get, the award set aside and the result thereof.
- (g) What further course of action is suggested.
- (h) Whether any defects in the system/rule have come to light and what remedial measures are suggested.
- (i) Remarks, if any.

Signature  
(Designation)

**(No. 6041-1FIC (238)-65/14246, dated 17th August, 1965).**

\*\*\*\*\*

**Fixation of minimum limit for calling tenders for supply of articles for public service.—**

Rule 2 of Appendix 14 of the Punjab Financial Rules, Volume II, inter alia, provides that tenders may not be invited where the value of the store is small. The word "small" used in this rule has nowhere been defined in the rules or orders of Government; a question has arisen as to upto what amount the articles of stores can be purchased without inviting tenders/quotations in writing. This question has been considered and it has been decided in consultation with the Accountant General, Punjab, that the procedure of calling for tenders/quotations should be dispensed with only when the value of the articles to be purchased does not exceed Rs. 50 and provided the total value of such purchases made during the course of a financial year does not exceed the limit of Rs. 2,000. It has further been decided that in such cases the Disbursing Officer concerned should record a certificate to the effect that the purchase has been made at the lowest market rates, consistent with quality and that the total value of purchase made during the course of a financial year does not exceed Rs. 2,000. These instructions may be brought to the notice of all concerned for future guidance and compliance. Care may also be taken that the Disbursing Officers do not split up the orders in actual practice so as to avoid the necessity of calling for tenders/quotations.

**(No. 2811-FR-I-59/4446, dated the 6th May, 1959).**

\*\*\*\*\*



**Fraudulent withdrawals of scholarships from the Treasuries.**— Paragraph 2 of Punjab Government, Department of Finance circular letter No. 5956-FR-55/6554, dated the 26th July, 1955, inter alia, lays down that scholarship/stipend bills should after their preparation by the Heads of Institutions concerned, be got countersigned by officers empowered by Government in this behalf, who should, if any conditions are attached to the payment of scholarships or stipends, also certify that they are satisfied that the prescribed conditions have been fulfilled.

**(No. 2132-FR-56/1664, Dated the 1st March, 1956)**

\*\*\*\*\*

**Pledging of adequate securities by Cashier.**— A case has come to the notice of Government in which there was an embezzlement of Government money by a Cashier who failed to deposit the amount into the Bank. In order to obviate loss of public money, as a result of embezzlement, the question of obtaining adequate securities both in the form of cash and property from persons entrusted with the duties of handling cash remitting receipts daily to the bank immediately after collection and carrying out verification of all such remittances by the higher authorities with a full sense of responsibility has been under consideration of Government for sometime past.

2. It is observed that in most of the Departments, securities are obtained in one of the forms mentioned in rule 3.6 of the Punjab Treasury and Subsidiary Treasury Rules, or sometimes, partly in one form and partly in another. The departments, however, do not generally favour the pledging of property as security from Government employees entrusted with Cashier's duties, as in the case of property, the work of verifying the legal title of the pledger and ascertaining whether it is free from any mortgage or other prior encumbrances entails avoidable labour and sometimes even leads to legal complications. Moreover, it unduly restricts selection of the suitable persons for cash work if the tendering of security in any particular form, e.g., partly cash and partly property is made compulsory in every case. It had accordingly been decided that the actual form in which security is to be held be left to the discretion and responsibility of the Department concerned, but they must ensure that sufficient and easily realizable security is insisted upon to cover losses of public money due to fraud or embezzlement. It is, however, presumed that the procedure as laid down in the Financial Rules with regard to remittances in the Bank are being observed by the Departments and in cases where the amount of collection is small, they are being paid into the Bank weekly or at suitable periodical intervals.

3. In view of the importance of the matter, it is requested that the procedure laid down in Para 2 above, may kindly be brought to the notice of all Government employees concerned for strict compliance.

**(No. 5648-FR-55/4397, dated the 4th June, 1955)**

\*\*\*\*\*



**DATEWISE LIST OF INSTRUCTIONS  
RELATING TO SUBJECTS OF VOLUME - XIV**

**(Allotment of Unique Code Nos., Pay Bills of Govt. Employees, Disbursement of Salary through Bank, Pre-audit of arrears, Supply of copy of sanction to A.G., PLA, Condemnation & Disposal of Store items & Vehicles, ROI on Loans from Govt./ NABARD to Local Bodies etc.)**

Sr. No.	Date	Number	Subject	Remarks	Page No.
1.	20.06.2011	No. 18/5/2011-3B&C	Instructions regarding suspected embezzlement and wasteful expenditure etc.		139
2.	01.06.2011	No. 28/22/2011-3B&C	Regarding information of funds operated outside Govt. Accounts.		187
3.	03/23.05.11	No. 2/5/2010-1Pension	Mahatma Gandhi Swavlamban Pension Scheme - 2011.		189
4.	21.04.2011	No. 2/2/2010-4FR	Disbursement of pay and allowances/pension to the Haryana Govt. employees/Pensioners for the Calendar year 2011.		53
5.	09.03.2011	No. 28/43/2010-1B&C	Charging of interest on advances given to Corporations etc.		113
6.	10.12.2010	No. 2/1(1)89-4FR	Disbursement of salaries to the employees switching over from cash disbursement to the bank account system.		37
7.	18.11.2010	No. 12/1/2008/HBPE/ FD/SA/PPP	Policy for Public Private Partnership (PPP) in Haryana.		194
8.	06.10.2010	No. 28/27/2010-6B&C	Information regarding Societies constituted under the aegis of various departments and their source of financing.		204
9.	28.09.2010	No. 2/4/2010-4FR	Symbol for Indian Rupee.		206
10.	23.07.2010	No. 2/5/2009-4FR	Regarding constitution of Committee regarding amendment in Rule 19.6 Punjab Financial Rules, Volume I (Sr. No. 54 to 59).		208
11.	25.05.2010	No. 1/23/2010-2PR (FD)	Regarding recovery of excess payment/amount made to Govt. employee.		141
12.	21.04.2010	No. 2/2/2010-4FR	Disbursement of pay and allowances/pension to the Haryana Government employees/Pensioners for the Calendar year 2010.		55
13.	25.02.2010	No. 2/1/2/90-4FR	Disbursement of pay and allowances/Pension to the Haryana Government employees/Pensioners for the Financial Year 2009-2010.		56

Sr. No.	Date	Number	Subject	Remarks	Page No.
14.	18.01.2010	No. 14/6/2010-5FA	Implementation of Electronic Clearing System and Cheque System in the Treasuries.		71
15.	05.11.2009	No. 1/87/2009-4FD-III	Supply of copy of the contracts and Agreements for the purchase of Rs. 5.00 lakh and above.		99
16.	28.07.2009	No. 2/1/2/90-4FR	Disbursement of pay and allowances/pension to the Haryana Government employees/pensioners for the financial year 2009-10.	Obsolete.	Not Printed
17.	06.07.2010	No. 5/7/2009-1B&C	Transfer/utilisation (otherwise than initially envisaged) of posts within the organisation – instructions regarding.		209
18	02.07.2010	No. 28/27/2010-6B&C	Information regarding Societies constituted under the aegis of various departments and their source of financing.		211
19.	17.06.2009	No. 5/5/2009-1B&C	Regulating the claim of satisfying the debt originating out of the verdicts of court of law in matters where the workmen are engaged on daily wages, etc, without authority and subsequently terminated in a manner found lawfully unsustainable and thus creating huge financial liability – procedure to be followed in future whenever the sanction of F.D. is sought in such like case.		213
20.	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.		145
21.	21.04.2009	क्र. 1 / 16 / 2002-4वि0ले0	हरियाणा राज्य लाटरी विभाग के शेष सरपलस स्टाफ को अन्य विभागों में समायोजित करने बारे ।		216
22.	23.03.2009	No. 28/25/2009-5B&C	Recoveries on account of the liability of `risk and cost` flowing out of the contractual commitments – construction and allied contracts.		115
23.	15.12.2008	No. 2929/ITA/2008	Deduction of Tax at Source - Income Tax – deduction from Salaries during the financial year 2008-2009 under Sec. 192 of the Income Tax Act, 1961.	Obsolete	Not printed
24.	22.10.2008	No. 2/1/2/90-4FR	Disbursement of pay and allowances/pension to the Haryana Government employees/pensioners for the financial year 2008-2009.	Obsolete.	Not Printed

Sr. No.	Date	Number	Subject	Remarks	Page No.
25.	<b>04.04.2008</b>	No. 2/1/2/90-4FR	Disbursement of pay and allowances/pension to the Haryana Government employees/pensioners for the financial year 2008-2009.	Obsolete.	Not Printed
26.	<b>18.02.2008</b>	No. 2/1/2/90-4FR	Disbursement of pay and allowances/pension for the month of February, 2008.	Obsolete.	Not Printed
27.	<b>03.12.2007</b>	No. 34/21/2007-2B&C	Regarding submission of Agenda Items to Finance Department of various meetings well in time.		<b>218</b>
28.	<b>15.11.2007</b>	No. 2/1/2/90-4FR	Disbursement of pay and allowances/pension for the month of November, 2007.	Obsolete.	Not Printed
29.	<b>24.10.2007</b>	No. 2/1/2/90-4FR	Disbursement of pay and allowances/pension for the month of October, 2007.	Obsolete.	Not Printed
30.	<b>20.08.2007</b>	No. 2/1/2/90-4FR	Disbursement of pay and allowances/pension for the month of August, 2007.	Obsolete.	Not Printed
31.	<b>19.06.2007</b>	No. 2/1/2/90-4FR	Disbursement of Pay and Allowances/Pension for the month of June, 2007.	Obsolete.	Not Printed
32.	<b>21.02.2007</b>	No. 34/1(1)/91-WM(3)	Rates of interest to be charged on Loans from NABARD Investment in Transport, HVPN and Food Supplies Department etc. for the year 2006-07.		<b>171</b>
33.	<b>19.12.2006</b>	No. 2/1/2/90-4FR	Disbursement of pay and allowances/Pension for the month of December, 2006.	Obsolete.	Not Printed
34.	<b>21.09.2006</b>	No. 2/1/2/90-4FR	Disbursement of pay and allowances/pension for the month of Sept., 2006.	Obsolete.	Not Printed
35.	<b>28.06.2006</b>	No. 2/13/06-2PR(FD)	Grant sanction as a personal measure or under relaxation clause.		<b>219</b>
36.	<b>23.06.2006</b>	No. 2/1/2/90-4FR	Disbursement of pay and allowances/pension for the month of June, 2006.	Obsolete.	Not Printed
37.	<b>20.01.2006</b>	No. 28/52/2005-1B&C	Levy Banking Cash Transactions Tax (BCTT) on cash withdrawal by the Government Departments.		<b>75</b>
38.	<b>22.12.2005</b>	No. 2/1/2/90-4FR	Disbursement of pay and allowances/pension for the month of December, 2005.	Obsolete.	Not Printed
39.	<b>01.12.2005</b>	No. 2/6/2005-4FR	Rounding off transaction in Govt. Accounts.		<b>61</b>
40.	<b>29.11.2005</b>	No. 37/2/2005-6B&C	Supply of Copy of the contracts and Agreements for the purchase of 5 lakh and above.		<b>100</b>
41.	<b>21.10.2005</b>	No. 5/8/2005-1B&C	Guidelines for quick disposal of case		<b>221</b>

Sr. No.	Date	Number	Subject	Remarks	Page No.
42.	19.10.2005	No. 2/1/2/90-4FR	Disbursement of pay and allowances/pension for the month of October, 2005.	Obsolete.	Not Printed
43.	27.09.2005	No. 2/1/2/90-4FR	Disbursement of pay and allowances/pension for the month of September, 2005.	Obsolete.	Not Printed
44.	22.09.2005	No. 2/1/2/90-4FR	Disbursement of pay and allowances/pension for the month of September, 2005.	Obsolete.	Not Printed
45.	20.07.2005	क्र. 14 / 27 / 2005-4वि.ले.	हरियाणा राज्य लाटरीज बन्द करने तथा लाटरीज विभाग में तैनात अमले को अन्य विभागों में समायोजन करने बारे ।	Obsolete.	Not Printed
46.	30.06.2005	क्र. 14 / 27 / 2005-4वि.ले.	हरियाणा राज्य लाटरीज बन्द करने तथा लाटरीज विभाग में तैनात अमले को अन्य विभागों में समायोजन करने बारे ।		222
47.	29.04.2005	No. 14/27/2005-4FA	Notification regarding prohibition on the sale of tickets of a lottery organized by any State w.e.f. 01.05.2005.		224
48.	25.04.2005	No. 2/1/2/90-4FR	Disbursement of pay and Allowances/Pension for the month of April, 2005.	Obsolete.	Not Printed
49.	15.03.2005	No. 2/9/2003-4FR	Information reg. Amendment in Punjab Financial Rules, Volume I in Rule 19.15	Obsolete.	Not Printed
50.	21.12.2004	No. 2/1/2/90-4FR	Disbursement of Pay and allowances/Pension for the month of December, 2004.	Obsolete.	Not Printed
51.	20.10.2004	No. 2/1/2/90-4FR	Disbursement of Pay and allowances/Pension for the month of October, 2004.	Obsolete.	Not Printed
52.	20.10.2004	No. 34/1(1)/91-WM(3)	Rates of interest to be charged on loans from NABARD, Investment in Transport, HVPN and Food Supplies Department etc. for the year 2004-2005.		173
53.	21.09.2004	No. 2/1(1)89-4FR	Disbursement of salaries to the employees – switching over the cash disbursal to the bank account system.	Modified partly vide dated 10.12.2010.	38
54.	15.07.2004	No. 2/1/2/90-4FR	Disbursement of Pay and allowances/Pension for the month of July, 2004.	Obsolete.	Not Printed
55.	12.07.2004	No. 45/101/2004-WM (6)	Grant of Loans for various purposes (House Building/Conveyance/Computer/Marriages of children/Sister) by Haryana Govt. to its employees.		225
56.	25.06.2004	No. 2/1(1)89-4FR	Disbursement of salaries to the employees – Switching over from cash disbursal to the bank account system.	Modified partly vide dt. 10.12.10.	39

Sr. No.	Date	Number	Subject	Remarks	Page No.
57.	<b>21.04.2004</b>	No. 2/1/2/90-4FR	Disbursement of Pay and Allowances/ Pension for the month of April, 2004.	Obsolete.	Not Printed
58.	<b>16.01.2004</b>	No. 2/1(2)90-4FR	Disbursement of Pay and Allowances/ Pension for the month of January, 2004.	Obsolete.	Not Printed
59.	<b>17.10.2003</b>	No. 2/1(2)90-4FR	Disbursement of Pay and Allowances/ Pension for the month of October, 2003.	Obsolete.	Not Printed
60.	<b>24.07.2003</b>	No. 2/1(2)90-4FR	Disbursement of Pay and Allowances/ Pension for the month of July, 2003.	Obsolete.	Not Printed
61.	<b>05.06.2003</b>	No. 34/1(1)91-WM(3)	Rates of Interest to be charged on loans from NABARD, Investment in Transport, HVPNL and Food & Supplies Department etc. for the year 2003-2004.		<b>174</b>
62.	<b>30.05.2003</b>	No. 5/6/2003-1B&C	Regarding various purchases in the State Government Department.		<b>226</b>
63.	<b>26.05.2003</b>	No. 2/1(2)/90-4FR	Disbursement of Pay and Allowance/ Pension for the month of May, 2003.	Obsolete.	Not Printed
64.	<b>17.04.2003</b>	No. 2/1(1)89-4FR	Disbursement of salaries to the employees – Switching over from cash disbursal to the bank account system	Revised vide dated 25.06.2004 & 10.12.2010.	<b>45</b>
65.	<b>20.02.2003</b>	No. 2/1(2)/90-3FR-II (Substituted)	Disbursement of Pay and allowances/ Pension for the month of February, 2003.	Obsolete.	Not Printed
66.	<b>20.11.2002</b>	No. 2/1(2)/90-3FR-II	Disbursement of Pay and Allowance/ Pension for the month of November, 2002	Obsolete.	Not Printed
67.	<b>24.10.2002</b>	No. 2/1/2/90-3FR-II	Disbursement of Pay and Allowance/ Pension for the month of October, 2002	Obsolete.	Not Printed
68.	<b>21.08.2002</b>	No. 2/1(2)/90-3FR-II	Disbursement of Pay and Allowance/ Pension for the month of August, 2002.	Obsolete.	Not Printed
69.	<b>31.05.2002</b>	No. 34/1(1)91-WM(3)	Rates of interest to be charged on loans from NABARD for Co-op. Societies, Investment in Transport, State Electricity Board and Food & Supplies Department etc. for the year 2002-2003.		<b>175</b>
70.	<b>22.05.2002</b>	No. 2/1/2/90-3FR-II	Disbursement of Pay and Allowance/ Pension for the month of May, 2002.	Obsolete.	Not Printed
71.	<b>26.04.2002</b>	No. 28/35/2000-6B&C	Computerised print outs of pay bills of State Govt. Employees.		<b>15</b>



Sr. No.	Date	Number	Subject	Remarks	Page No.
72.	<b>21.02.2002</b>	No. 11/6/91-4FD-III/2002(317)	Amendment in Condemnation and Disposal Rules and procedure for store items and vehicles upto 31.12.2004 – Special Campaign for disposal		<b>161</b>
73.	<b>23.11.2001</b>	No. 2/1(2)90-3FR-II	Disbursement of Pay and Allowance/ Pension for the month of November, 2001.	Obsolete.	Not Printed
74.	<b>14.09.2001</b>	No. 28/26/99-6B&C	Reg. allotment of Unique Code Nos. to State Govt. Employees.	Obsolete	<b>12</b>
75.	<b>28.08.2001</b>	No. 2/1/2/90-3FR-II	Disbursement of Pay and Allowance/ Pension for the month of August, 2001.	Obsolete.	Not Printed
76.	<b>01.08.2001</b>	No. 34/1(1)91-WM(3)	Rates of interest to be charged on loans from NABARD for Co-op. Societies, Investment in Transport, HVPNL, and Food & Supplies Department etc. for the year 2001-2002.		<b>176</b>
77.	<b>10.07.2001</b>	No. 11/6/91-4FD-III/2001	Amendment in Condemnation and Disposal Rules and procedure for store items and vehicles – Special Campaign for disposal.		<b>163</b>
78.	<b>21.06.2001</b>	No. 2/1/2/90-3FR-II	Disbursement of Pay and Allowance/ Pension for the month of June, 2001	Obsolete.	Not Printed
79.	<b>18.06.2001</b>	No. 28/35/2000-6B&C	Computerised Enumeration of State Govt. employees.		<b>17</b>
80.	<b>15.06.2001</b>	No. 28/26/98-6B&C	Reg. allotment of unique Code Nos. to State Govt. Employees.	Obsolete	<b>10</b>
81.	<b>10.04.2001</b>	No. 34/1(1)91-WM(3)	Rates of Interest to be charged on loans from NABARD for Co-op. Societies, Investment in Transport State Electricity Board and Food & Supplies Department etc. for the year 2000-2001.		<b>177</b>
82.	<b>04.01.2001</b>	No. 189-FD(FC Cell)-2000	Constitution of State Level Empowered Committee.		<b>227</b>
83.	<b>15.11.2000</b>	No. 2/6/2000-3FR-II	Physical Verification of cash during the course of regular audit inspection by A.G. Parties.		<b>230</b>
84.	<b>24.10.2000</b>	No. 2/1(2)90-3FR-II	Disbursement of pay and allowances/ pension for the month of October, 2000.	Obsolete.	Not Printed
85.	<b>20.09.2000</b>	No. 2/1(2)/90-3FR-II	Disbursement of Pay and Allowances/ Pension for the month of September, 2000.	Obsolete.	Not Printed

Sr. No.	Date	Number	Subject	Remarks	Page No.
86.	05.09.2000	No. 2/1(1)89-4FR	Disbursement of salaries to the employees – switching over from cash disbursal to the bank account system.	Revised vide dated 17.04.2003.	48
87.	04.09.2000	No. 28/36/98-6B&C	Preparation of Pay bills and supply of other information relating to Voucher Level Computerisation by A.G Haryana.		19
88.	25.08.2000	No. 28/35/2K-6B&C	Computerised Enumeration of State Govt. Employees.		20
89.	18.08.2000	No. 28/35/2000-6B&C	Computerised Enumeration of State Govt. Employees.		21
90.	12.07.2000	No. 28/26/98-6B&C	Regarding allotment of Unique Code Nos. to State Govt. Employees.	Obsolete	9
91.	27.06.2000	No. 2/1/2/90-3FR-II	Disbursement of Pay and Allowance/ Pension for the month of June, 2000.	Obsolete.	Not Printed
92.	17.05.2000	No. 28/26/98-6B&C	Reg. allotment of unique code Nos. to State Govt. employees.		4
93.	28.03.2000	No. 12(3)5FG-II-2000	Issue of 13.50 percent Government of Haryana (National Small Savings Fund) (Non transferable) Special Securities, 1999.		231
94.	23.12.1999	No. 2/1(2)/90-3FR-II	Disbursement of Pay and allowance/ Pension for the month of December, 1999.	Obsolete.	Not Printed
95.	21.10.1999	No. 2/1(2)/90-3FR-II	Disbursement of Pay and allowance/ Pension for the month of October, 1999.	Obsolete.	Not Printed
96.	25.05.1999	No. 28/37/97-5B&C	Proper procedure of routing the cases to Finance Deptt.		234
97.	31.03.1999	No. 11/6/91-FD-III/79(99)	Disposal of Condemned Stores Vehicles.	Superseded vide dt. 10.07.2001.	Not Printed
98.	01.03.1999	No. 28/36/98-6B&C	Computerised enumeration of Haryana Govt. Employees by the A.G., Haryana.	Obsolete	Not printed
99.	09.11.1998	No. 28/36/98-6B&C	Compilation of accounts on computer by the A.G., Haryana, Chandigarh.		3
100.	10.08.1998	No. 34/1(i)/91-WM(3)	Rates of Interest to be charged on Taccavi Loans, other than Taccavi loans, Local Bodies/Co-op. Societies, investment in Transport, State Electricity Board, Food & Supplies Department etc. for the year 1998-99.		178
101.	22.07.1998	No. 2/1/2/90-3FR-II	Disbursement of pay and allowance for the month of July, 1998.	Obsolete.	Not Printed

Sr. No.	Date	Number	Subject	Remarks	Page No.
102.	<b>29.10.1997</b>	No. IF&CC/RO(I)/Funds/97/1175	Guidelines on investment of Deposits/Surplus Funds by State Government Departments/Public Enterprises.		<b>235</b>
103.	<b>06.10.1997</b>	No. 28/37/97-5B&C	Proper procedure of routine the cases to F.D.	Reiterated vide dt. 25.05.1999.	<b>238</b>
104.	<b>17.07.1997</b>	No. 34/1(i)/91-WM(3)	Rates of interest to be charged on Taccavi Loans other than Taccavi loans, Local Bodies/Coop. Societies, investment in Transport State Electricity Board Food and Supplies Department etc. for the year 1997-98.		<b>179</b>
105.	<b>16.06.1997</b>	No. 2/2/94-3FR-II	Amendment in Punjab Treasury Rules, Volume I in Rule 4.10.		<b>65</b>
106.	<b>26.03.1997</b>	No. 34/1(i)/91-WM(3)	Rates of interest to be charged on Taccavi Loans other than Taccavi loans, Local Bodies/Coop. Societies, investment in Transport State Electricity Board Food and Supplies Department etc. for the year 1996-97.		<b>180</b>
107.	<b>09.08.1996</b>	No. 32/3/96-WM(7)	Recovery of Loans & Advances and interest/penal interest thereon.		<b>117</b>
108.	<b>30.01.1996</b>	No. 11/9/91-4FD-III/96(80)	Amendment in Condemnation and Disposal rules and procedures for store items and vehicles upto 31.12.1998 – Special Campaign for disposal.	Superseded vide dt. 10.07.2001.	Not Printed
109.	<b>22.12.1995</b>	No. 2/2/94-3FR-II/4175	Rounding off of transactions in Government Accounts.		<b>67</b>
110.	<b>30.05.1995</b>	No. 34/1(i)/91-WM(3)	Rates of interest to be charged on Taccavi Loans other than Taccavi loan, Local Bodies/Coop Societies, investment in Transport State Electricity Board, Food & Supplies Department etc. for the years 1994-95 and 1995-96.		<b>181</b>
111.	<b>20.03.1995</b>	No. 52/1/94-4FICW	Disposal of Arbitration cases – Guidelines regarding thereto.		<b>239</b>
112.	<b>20.12.1994</b>	No. 2/1(2)/90-3FR-II	Disbursement of Pay and Allowances for the month of December 1994.	Obsolete.	Not Printed
113.	<b>24.10.1994</b>	No. 2/1(2)/90-3FR-II	Disbursement of Pay and Allowances for the month of October, 1994.	Obsolete.	Not Printed
114.	<b>21.09.1994</b>	No. 2/1(2)-90-3FR-II	Disbursement of Pay and Allowances for the month of September, 1994.	Obsolete.	Not Printed
115.	<b>21.09.1994</b>	No. 11/6/91-4FD-III/92 (2324)94	Amendment in Condemnation and Disposal rules and Procedure for store items and vehicles upto 31.12.1995 Special Campaign for disposal.	Superseded vide dt. 10.07.2001.	Not Printed

Sr. No.	Date	Number	Subject	Remarks	Page No.
116.	<b>21.04.1994</b>	No. 11/6/91-4FD-III/92 (1299)/94	Amendment in Condemnation and Disposal rules and procedures for store items and vehicles upto 31.12.1995 Special Campaign for disposal.	Superseded vide dt. 10.07.2001.	Not Printed
117.	<b>10.01.1994</b>	No. 3026-3FR-II	Withdrawal of money from banks.		<b>77</b>
118.	<b>28.05.1993</b>	No. 2/1(2)-90-3FR-II	Disbursement of Pay and Allowances for the month of May, 1993.	Obsolete.	Not Printed
119.	<b>21.05.1993</b>	No. 1/12/91-WM(7)	Recovery of Government Dues – Arrears of Revenue Receipts and Loans.	Reiterated vide dt. 09.08.1996.	<b>120</b>
120.	<b>20.05.1993</b>	No. 2/1(2)-90-3FR-II	Disbursement of Pay and Allowances for the month of May, 1993.	Obsolete.	Not Printed
121.	<b>09.03.1993</b>	No. 11/6/91-4FD-III/92 (3451)	Amendment in Condemnation and Disposal rules and procedures for store items and vehicles upto 31.12.1993 Special Campaign for disposal.	Superseded vide dt. 10.07.2001.	Not Printed
122.	<b>30.10.1992</b>	No. 1/12/91-WM(7)	Recovery of Government Dues – Arrears of Revenue Receipts and Loans.	Reiterated vide dt. 21.05.1993 & 09.08.96.	<b>122</b>
123.	<b>20.10.1992</b>	No. 2/1(2)-90-3FR-II	Disbursement of Pay and allowances for the month of October, 1992.	Obsolete.	Not Printed
124.	<b>20.07.1992</b>	No. 2/1(2)-90-3FR-II	Disbursement of Pay and allowances for the month of July, 1992.	Obsolete.	Not Printed
125.	<b>04.11.1991</b>	No. 39/3/91-WM(I)	Booking of Recovery of interest and Principal in Recovery schedule in respect of Loans and advances to Government Servants.		<b>241</b>
126.	<b>15.05.1991</b>	No. 1/9/90-WM(I)	Allotment of individual account number to the loanees of House Building Advances.		<b>1</b>
127.	<b>25.02.1991</b>	No. 28/26/87-2B&C	Supply of copies of Financial Sanctions.		<b>102</b>
128.	<b>13.02.1991</b>	No. 11/6/91-4FD-III/226	Amendment in Condemnation and Disposal Rules and procedures for store items and vehicles upto 31.12.91- Special Campaign for disposal.	Superseded vide dt. 10.07.2001.	<b>166</b>
129.	<b>21.12.1990</b>	No. 28/26/87-2B&C	Supply of copies of Financial Sanctions.	Reiterated vide dt. 25.02.1991.	<b>103</b>
130.	<b>17.05.1990</b>	No. 28/26/87-2B&C	Supply of copies of Financial Sanctions.	Reiterated vide dt. 21.12.1990.	<b>104</b>
131.	<b>16.01.1990</b>	No. 34/1(i)/89-WM(3)	Rates of interest to be charged on Taccavi Loans, other than Taccavi loans, investment in Transport and		<b>182</b>

Sr. No.	Date	Number	Subject	Remarks	Page No.
			Food & Supplies Department and loans to Haryana State Electricity Board during the Financial year 1989-90.		
132.	<b>01.01.1990</b>	No. 2/1(1)-89-3FR-II.	Disbursement of salary, TA, Medical reimbursement and other entitlement to Class-I & II Officers located at Chandigarh.	Obsolete	Not printed
133.	<b>28.11.1989</b>	No. 8009-WM(7)-89	Write off the irrecoverable amount of HBA/MA etc.		<b>128</b>
134.	<b>24.11.1989</b>	No. 2/1(1)-89-3FR-II	Disbursement of salary T.A., Medical reimbursement and other entitlement to class-I and II officers located at Chandigarh.	Obsolete	Not printed
135.	<b>24.10.1989</b>	No. 2/1(2)-89-3FR-II	Disbursement of Pay and allowances for the month of October, 1989.	Obsolete.	Not Printed
136.	<b>17.10.1989</b>	No. 2/1(1)-89-3FR-II	Disbursement of salary, TA, Medical reimbursement and other entitlement to Class-I & II Officers located at Chandigarh.	Obsolete	Not printed
137.	<b>20.09.1989</b>	No. 2/1(2)-89-3FR-II	Disbursement of Pay and allowances for the month of September, 1989.	Obsolete.	Not Printed
138.	<b>01.08.1989</b>	No. 38/65-WM(6)-89	Regarding grant of Advances to Government employees.		<b>242</b>
139.	<b>25.05.1989</b>	No. 2/1/(4)-80-2FR-II	Pre-audit of arrear claims – discontinuance thereof.		<b>57</b>
140.	<b>12.04.1989</b>	No. 17-1-86-WM(4)	Issue of certificates for tax deducted at source under various provisions of Income Tax Act Unified Form No. 16 effective from 1-4-89 regarding.		<b>243</b>
141.	<b>28.04.1988</b>	No. 14/43/88-2FA	Change in Procedure for paying money in Govt. Accounts		<b>78</b>
142.	<b>17.03.1988</b>	No. 34/6/83-WM(3)	Rates of Interest to be charged on Taccavi Loans, other than Taccavi loans, investment in Transport and Food & Supplies Department and loans to Haryana State Electricity Board during the Financial year 1987-88.		<b>183</b>
143.	<b>27.11.1987</b>	No. 34/2/82-WM(3)	Fixation of rate of interest of loans advanced under the Punjab State Aid to Industries Act, 1935 during the year 1987-88.		<b>184</b>
144.	<b>02.11.1987</b>	No. 2/1(3)84-2FR-II	Store and stock of Material – Submission of quarterly reports regarding.		<b>245</b>
145.	<b>10.09.1987</b>	No. 28/26/87-2B&C	Supply of copies of Financial Sanctions.		<b>105</b>

Sr. No.	Date	Number	Subject	Remarks	Page No.
146.	<b>08.09.1987</b>	No. 28/26/87-2B&C	Supply of copies of Financial Sanctions/information in respect of Drawing & Disbursing Officers.		<b>106</b>
147.	<b>15.04.1987</b>	No. 5/2/85-1B&C	Economy on expenditure – Disposal of condemned vehicles.	Modified partly vide dt. 13.02.91.	<b>169</b>
148.	<b>24.10.1986</b>	No. 4/4(38)/86-2FR-I	Introduction of pay book for the Govt. Employees.		<b>23</b>
149.	<b>25.06.1986</b>	No. 34/6/83-WM(3)	Rates of interest to be charged on Taccavi Loans, other than Taccavi loans, investment in Transport and Food & Supplies Department and loans to Haryana State Electricity Board during the year 1986-87.		<b>185</b>
150.	<b>7/8.05.1986</b>	No. 5/2/85-1B&C	Economy on expenditure – Disposal of condemned Vehicles.	Revised vide dt. 15.04.87.	Not Printed
151.	<b>31.03.1986</b>	No. 28/8/84-2B&C	Restructuring of the existing Accountant General Offices in various states into Accountant General (A&E) and Accountant General (Audit) offices.		Not Printed
152.	<b>13.01.1986</b>	No. 7/10/85-WM(2)	Arrear of recoveries in revenue receipts and loans.	Revised vide dt. 30.10.92.	Not Printed
153.	<b>10.07.1985</b>	No. 28/8/84-2B&C	Furnishing of copies of sanctions to Accountant General (Audit) Haryana.	Obsolete.	Not Printed
154.	<b>13.02.1985</b>	No. 28/8/84-2B&C	Furnishing of copies of sanctions to Accountant General (Audit) Haryana.		<b>108</b>
155.	<b>28.11.1984</b>	No. 5/27/81-1B&C	Purchase through DGS&D by the Govt. Departments.		<b>246</b>
156.	<b>12.11.1984</b>	No. 28/8/84-2B&C	Restructuring of the existing Accountant General Offices in various States into Accountant General (Accounts and Entitlement) and Accountant General (Audit) Offices.		<b>89</b>
157.	<b>18.10.1984</b>	No. 10/1/83-WM(3)	Arrear of recoveries in revenue receipts and loans.	Reiterated vide dt. 13.01.1986.	Not Printed
158.	<b>02.08.1984</b>	No. 28/40/84-5B&C	Rounding off transactions to the nearest multiple of 5 paise.	Modified vide dt. 22.12.1995.	Not Printed
159.	<b>01/15.06.84</b>	No. 28/8/84-2B&C	Restructuring of the existing Accountant General Offices in various States into Accountant General (Accounts and Entitlement) and Accountant General (Audit) Offices.	Revised partly vide dt. 31.03.86.	<b>91</b>
160.	<b>08.05.1984</b>	No. 28/8/84-2B&C	Restructuring of the existing Accountant General Offices in various	Revised vide dt.	Not Printed

Sr. No.	Date	Number	Subject	Remarks	Page No.
			States into Accountant General (Accounts and Entitlement) and Accountant General (Audit) Offices.	15.06.1984.	
161.	15.03.1984	No. 28/8/84-2B&C	Restructuring of the existing Accountant General Offices in various States into Accountant General (Accounts and Entitlement) and Accountant General (Audit) Offices.		94
162.	27.01.1984	No. 5/7/81-1B&C(54B)	Review of procedure regarding drawal of money from the Treasuries and making payment through Cheques.	Obsolete	Not Printed
163.	23.01.1984	No. 5/7/81-1B&C(54B)	Review of procedure regarding drawal of money from the Treasuries and making payment through Cheques.	Obsolete	Not Printed
164.	17.08.1983	No. 4/4(16)/82-2FR(I)	Admission of collateral evidence for missing credit etc.		24
165.	02.08.1983	No. 10(1)-83(WM)3	Recovery of arrears of revenue receipts and loans.	Reiterated vide dt. 18.10.1984.	Not Printed
166.	08.07.1983	No. 5/7/81-1B&C(54-B)	Review procedure regarding drawal of money from the Treasuries and making payments through cheques.	Withdrawn vide dt. 27.01.1984.	Not Printed
167.	31.05.1982	No. 2/2(2)-82-2FR-II	Revision of pay scales w.e.f. 1.4.1979 – Pre-audit of arrears bills.	Revised vide dt. 25.05.89.	Not Printed
168.	24.12.1981	No. 4/4(17)/81-2FR(I)	Introduction of 'Pay Book' for the Government Employees.		26
169.	26.10.1981	No. 6/9/81-1IF&CC	Advances to RRBs under Section 17(3B) of the RBI Act – Rate of Interest.		248
170.	14.09.1981	No. 4/4(4)/81-2FR(I)	Introduction of 'Pay Book' for the Government employees.		27
171.	20.07.1981	No. 4/4(17)/80-2FR(I)	Introduction of 'Pay Book' for the Government employees.		28
172.	23.05.1980	No. 4/4(1)/80-2FR(I)	Introduction of pay Book for the Government Employees.		29
173.	21.03.1979	No. 1/6/78-SAFD	Guidelines for watching recoveries of Government loans with interest and dividends etc. from State Undertakings.		129
174.	08.12.1978	No. 2/2(5)-78-2FR-II	Defalcation and losses responsibility for losses sustained through fraud or negligence.		147
175.	03.10.1978	क्र. 5 / 29 / 78-1ब.वक.	विभिन्न विभागों की जीपें अभिग्रहण करने के संबंध में ।	Obsolete.	Not Printed
176.	19.09.1978	No. 4/4(2)/78-2FR(I)	Introduction of pay Book for the Government Employees.		31

Sr. No.	Date	Number	Subject	Remarks	Page No.
177.	27.03.1978	क्र. 5/10/78-1ब.वक.	नाकारा वाहनों का तुरन्त निपटान।	Revised vide dt. 7/8.05.86.	Not Printed
178.	22.03.1978	No. 2/2(5)-78-2FR-II	Defalcation and losses responsibility for losses sustained through fraud or negligence.		148
179.	23.11.1977	No. 2991-2FR-II-77/35300	Preparation of single pay bill of non-gazetted establishment.	Obsolete	Not Printed
180.	16.05.1977	No. 1720-6WM-77/13830	Arrear recoveries of revenue receipts and loans.	Revised vide dt. 30.10.92.	Not Printed
181.	25.02.1977	No. 1391-WM6-77/5290	Recovery of Government dues – Observations made by the PAC in regard thereto.	Superseded vide dt. 16.05.1977.	Not Printed
182.	12.07.1976	No. 580-2FR-I-76/24770	Drawal and Disbursement of pay and allowance etc. of Gazetted Government employees by Head of Offices.		49
183.	29.10.1975	No. 6042-7FR-75/37405	Payment to Govt. servants Recommendations of the Administrative Reforms Commission No. 5(3).	Obsolete	Not Printed
184.	31.10.1969	No. 3349-FICW-69/30726	Accounting of earnest money deposits remitted by tenderers at treasuries in another State.		250
185.	16.10.1969	No. 4028-1SS-69/2555	Introduction of forms for taking out of amount Contributed to Pay Roll Savings Scheme Regarding.	Obsolete.	Not Printed
186.	19.09.1969	No. 7043-1FR-69/26517	Objections outstanding for want of sub-vouchers and actual payees' receipts.	Obsolete.	Not Printed
187.	30.12.1968	No. 5080-5B&C-68/	Payment of contingent charges incurred by the Departments prior to 31.10.1966.	Obsolete.	Not Printed
188.	28.11./11.12.1968	No. 5538-1FR-68/31095	Issue of salary slips Communication of sanctions to the grant of leave etc.	Obsolete.	Not Printed
189.	23.10.1968	No. 4250-6B&C-68/2549	Payment of contingent charges incurred by the Department prior to 31.10.1968.	Obsolete.	Not Printed
190.	05.07.1968	No. 3230-1FR-68/15669	Procedure regarding the remittance to treasury and withdrawal therefrom.		79
191.	23.02.1968	No. 1351-TA(3T)-68/1932-92	Delay in taking payment from Treasuries/Sub-Treasuries of refund vouchers of lapsed deposit.	Obsolete.	60
192.	24.05.1967	No. 1138-1FR-67/8204	Claims against Govt. held in abeyance by the Departmental authorities without valid reason/justification.	Revised vide dt. 25.05.1989.	Not Printed
193.	02.08.1966	No. 11415-1FR-I-65/14250	Incurring of expenditure on obsequies or transport of deceased Government employees.		251



Sr. No.	Date	Number	Subject	Remarks	Page No.
194.	<b>02.07.1966</b>	No. 2043-3FR-I-66/11921	Destruction of Paid Cheques.		<b>252</b>
195.	<b>28.05.1966</b>	No. 1120-3FR-I-66/9925	Arrear Claims – Sanction to the investigation and payment of time-barred claims.	Revised vide dt. 25.05.1989.	Not Printed
196.	<b>19.03.1966</b>	No. 2195-FD-III-68/4664	Regarding Attestation of enclosures to Sanction letter.		<b>80</b>
197.	<b>27/28.01.66</b>	No. 11050-6FR-I-65/719	Preservation of Bill Register.		<b>253</b>
198.	<b>10/17.12.65</b>	No. 9587-FD-III-65	Purchase of Stores.		<b>254</b>
199.	<b>22.10.1965</b>	No. 9570-FR-55/10059	Endorsement of Administrative approval to A.G by the competent authority.		<b>81</b>
200.	<b>18.10.1965</b>	No. FD-Loans-3(25)-65/19420	Grant of advance to State Government Employees on first appointment and in connection with deputation and leave ex-India or transfer, etc.	Obsolete	Not Printed
201.	<b>20.08.1965</b>	No. 6352-3FR-I-65/14515	Regarding Adhoc Payment without any authority from A.G.	Obsolete.	Not Printed
202.	<b>17.08.1965</b>	No. 6041-IFIC(238)-65/14246	Arbitration award case – Preparation of explanatory memo.	Revised vide dt. 20.03.1995.	<b>255</b>
203.	<b>12.07.1965</b>	No. 5553-FR-II-65/12158	Permanent Advances.		<b>157</b>
204.	<b>21.09.1964</b>	No. 8675-3FR-I-64/9076	Opening of Personal Ledger Accounts		<b>151</b>
205.	<b>05.10.1963</b>	No. 6971-3FR-I-63/10471	Annual Return of Establishment.	Obsolete.	Not Printed
206.	<b>04.10.1963</b>	No. 9085-3FR-I-63/10415	Opening of Personal Ledger Accounts.		<b>152</b>
207.	<b>27.07.1963</b>	No. 5063-3FR-I-63/7750	Unserviceable (obsolete and surplus stores) – disposal of.	Superseded vide dt. 13.02.1991.	Not Printed
208.	<b>25.07.1963</b>	No. 6178-3FR-I-63/7747	Pre-audit of arrear claims.	Revised vide dt. 25.05.89.	Not Printed
209.	<b>18.07.1963</b>	No. 4721-B&C-63	Ex-post-facto sanction.		<b>109</b>
210.	<b>09.05.1963</b>	No. 12817-(7)-FR-I-62/4494	Submission of Medical Certificates of the non Gazetted staff to audit and completion of 'Remarks' column of Establishment pay bill.	Obsolete	Not Printed
211.	<b>20.09.1962</b>	No. 6835-(3)-FR-II-62/1950	Incidence of Pay, Allowance, Leave Salary and Pension, etc. between the Central and State Govt. consequent on Reorganisation of States.	Obsolete.	Not Printed

Sr. No.	Date	Number	Subject	Remarks	Page No.
212.	<b>09.04.1962</b>	No. 1647(7)FR-I-61/ 3960	Procedure for payment to Inspecting Officers and their establishment	Obsolete.	Not Printed
213.	<b>01.12.1961</b>	No. Loan-62(10)61/ 15625	Loans advanced/utilised by the State Government.	Reiterated vide dated 30.10.1992.	<b>136</b>
214.	<b>16.10.1961</b>	No. 9019-3FR-I-61/ 11042	Opening of Personal Ledger Accounts.		<b>153</b>
215.	<b>17.02.1961</b>	No. 1141-5FR-I-61/ 1863	Last Pay Certificate - issue of – before payment of anticipatory pension, anticipatory gratuity and commuted value based on anticipatory pension.	Obsolete.	Not Printed
216.	<b>25.01.1961</b>	No. 13055-3FR-I-60/ 687	Submission of Reports of losses of Public money, etc		<b>149</b>
217.	<b>06.10.1960</b>	No. 8741-(7)FR-II-60/ 8550	Recoveries from subsistence allowance.		<b>138</b>
218.	<b>26.08.1960</b>	No. 1609-FD-I-60/7314	Security deposits/caution money.		<b>154</b>
219.	<b>20.07.1960</b>	No. 6584-3FR-I-60/ 6177	Arrear claims – Sanction to the investigation and payment of time barred claims.	Revised vide dt. 25.07.1963.	Not Printed
220.	<b>15.06.1960</b>	No. 1628-FR-I-60/5336	Procedure regarding the remittance to Treasury and withdrawal therefrom..		<b>83</b>
221.	<b>14.01.1960</b>	No. 10634-3FR-I-59/ 424	Sanction of Permanent advances for subordinate office under rule 2.8(2) of PFR Volume-I.		<b>159</b>
222.	<b>25.11.1959</b>	No. 8532-3FR-I-59/ 16070	Procedure for recovery and accounting of Postal Life Insurance Premium.	Obsolete.	Not Printed
223.	<b>23.10.1959</b>	No. 6799-(3)FR-(I)59/ 13940	Personal Ledger Account.		<b>155</b>
224.	<b>23.09.1959</b>	No. 7445-3FR-I-59/ 9573	Prompt Adjustment of Railway Warrants and Credit Notes tendered by Government Department.	Obsolete.	Not Printed
225.	<b>22.06.1959</b>	No. 4657-FR-I-59/5922	Production of actual payees' receipts for payment of claim against Govt.	Obsolete.	Not Printed
226.	<b>06.05.1959</b>	No. 2811-FR-I-59/4446	Fixation of minimum limit for calling tenders for supply of articles for public service.		<b>257</b>
227.	<b>06.01.1959</b>	No. 10360-FR-I-58/114	Payment of demurrage charges.	Obsolete.	Not Printed
228.	<b>22.09.1958</b>	No. 9155-I-58/16317	Communication of sanction relating to gazetted and non-gazetted staff in the same letter.	Obsolete.	Not Printed
229.	<b>05.04.1958</b>	No. 1024-B&C-58	Ex-post-facto sanction.		<b>110</b>

Sr. No.	Date	Number	Subject	Remarks	Page No.
230.	17.03.1958	No. 1481-FR-I-58/4314	Auditing of vouchers in respect of temporary establishment.	Obsolete	Not Printed
231.	27.02.1958	No. 1010-FR-I-58/	Issue of Credit Notes by various Departments.	Obsolete.	Not Printed
232.	10.02.1958	No. 789-FR-I-58/3258	Maintenance of Store Accounts and writing of losses of Government money and stores.		150
233.	11.12.1957	No. 7213-FR-I-57/12319	Dispatch of absentee statement by controlling authorities to the Accountant General, Punjab in respect of establishment borne on State Scale.	Obsolete.	Not Printed
234.	03.10.1956	No. 6449-FD-I-56/6409	Opening of Personal Ledger Accounts.	Obsolete.	Not Printed
235.	17.09.1956	No. 9597-FR-56/6219	Accounting of recoveries of overpayments.	Obsolete	Not Printed
236.	23.08.1956	No. 2731-FR-56/753	Remittance to and withdrawal from treasury.	Reiterated vide dt. 15.06.1960.	84
237.	06.07.1956	No. 7613-FR-56/5172	Guarantees offered by Banks to Railways and other Government Departments regarding the payments of freight, implementation of Government contracts, etc.	Obsolete.	Not Printed
238.	01.03.1956	No. 2132-FR-56/1664	Fraudulent withdrawals of.		258
239.	25.11.1955	No. 8909-FR-55/10889	To Private parties- Procedure thereof.	Obsolete.	Not Printed
240.	04.06.1955	No. 5648-FR-55/4397	Pleading of adequate securities by cashier.		259
241.	18.03.1955	No. 2067-FR-55/2039	Guarantees offered by banks to railways and other Government Departments regarding the payment of freight, implementation of Government contracts, etc.	Obsolete.	Not Printed
242.	19.02.1955	No. 893-FR-55/1230	Claims against Railway for compensation.	Obsolete.	Not Printed
243.	02.12.1949	No. 4542-B-49/3299	Ex-post-facto sanction.		111
244.	22.08.1949	No. 4275-FR-49/2145	Bearing charges.	Obsolete.	Not Printed
245.	07.04.1948	No. RT.Cash/7	Bearing Charges.	Obsolete.	Not Printed

**Note :** Instructions Not Printed in Compendium are available on website of Finance Department [www.finharyana.gov.in](http://www.finharyana.gov.in).

\*\*\*\*\*