

Subject: Strengthening of financial scrutiny by officers of Finance Department posted in Various Departments–issuance of guidelines and parameters.

Will all the Administrative Secretaries to Government of Haryana kindly refer to the subject cited above?

2. Finance Department observes that proposals requiring financial concurrence are being sent without adequate scrutiny by officers of Finance Department (Section Officers, Accounts Officers, Senior Accounts Officers, Chief Accounts Officers) posted in the Administrative Departments. As a result, the burden of primary scrutiny is falling on the Finance Department Secretariat, leading to delays and inefficiencies.

3. In order to streamline the work of Finance Department, Finance Department hereby issues following guidelines and parameters for financial scrutiny to be mandatorily followed by officers of SAS cadre posted in other departments: -

A. Roles and Responsibilities of officers of Finance Department posted in Administrative Departments

1. Section Officers / Accounts Officers / Senior Accounts Officers/Chief Accounts Officers shall:

- Scrutinize all proposals involving financial implications before submission to the Finance Department.
- Ensure the proposals comply with relevant **FD circulars, policies, budgetary provisions, and delegation of financial powers.**
- Record a clear **note of financial scrutiny** along with recommendation, objections, or observations, wherever necessary.
- Ensure that all relevant documents, checklists, and approvals are annexed to the proposal.
- Advise the administrative department regarding any procedural or financial inadequacy before the proposal is finalized.

B. Key Parameters for Financial Scrutiny

Finance Department officials posted in departments shall verify and ensure:

1. Budget Availability:

- Confirmation of budget provision under appropriate head.
- Re-appropriation proposals, if required.

2. Conformity with FD Instructions:

- Compliance with all relevant Finance Department circulars and policies, including instructions on austerity, expenditure control, and procurement.

3. Delegation of Powers:

- Examination whether the proposal falls within the delegated financial powers or requires higher-level approval.

4. Financial Justification:

- Assessment of financial rationale and impact.
- Alternatives explored, if any.

5. Recurring vs Non-Recurring Expenditure:

- Implications of recurring liabilities on future budgets.

6. Adherence to Procurement Procedures:

- Compliance with rules under HSR Manual, GFRs, or departmental procurement guidelines.

7. Establishment Proposals:

- Proposals involving creation of posts, revision of pay, hiring of consultants, or manpower engagement to be scrutinized with reference to Finance Department norms.

8. Time-bound Projects / Schemes:

- Verification of project timelines, funding pattern, and approved project cost.

9. Inadmissible Items of Expenditure:

C. Proposal pertaining to Opening of New Scheme

Whenever a need arises in future to open a new scheme, the officers of Finance Department will scrutinize the proposal for opening of new scheme and ensure that no such scheme is presently running in the Department with the same objective. The proposal must contain the brief background note giving the details and six tier format of the scheme (Major Head, Sub-Major Head, Minor Head, Sub Head, detailed head, object head)

D. Certification by officers of Finance Department in Administrative Departments

Every proposal requiring Finance Department concurrence shall be accompanied by a **certification** from the officer concerned of Finance Department posted in the department, in the following format:

"This proposal has been examined with reference to the guidelines of the Finance Department. Budgetary provision exists, norms have been complied with, and the proposal is recommended/not recommended for concurrence."

Name:

Designation:

Date:

Signature:

E. Responsibility and Accountability

It is reiterated that officers of Finance Department posted in Administrative Departments are accountable for the correctness of financial scrutiny and must act as custodians of financial propriety. Failure to perform such due diligence shall be viewed seriously and may attract administrative action.

4. It is, therefore, requested to direct the officer of SAS Cadre posted in your Department to comply with guidelines and parameters.

Pooja Kumar

Superintendent, Budget & Committee
for Additional Chief Secretary to Government Haryana
Finance Department *an*

To

All Administrative Secretaries to Government of Haryana

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Endst. No. 28/43/2025-5B&C

Dated: 07.07.2025
Dated: 07.07.2025

A copy is forwarded to Director General, Treasuries & Accounts Department, Haryana, 30 Bays Building, Sector-17, Chandigarh, being controlling authority, to direct all the SAS cadre officers to comply with the aforesaid guidelines and parameters.

Superintendent, Budget & Committee
for Additional Chief Secretary to Government Haryana
Finance Department