

MOST URGENT
DATE BOUND

From

The Additional Chief Secretary to Government Haryana,
Finance Department.

To

All Head of Department in Haryana.

Memo No. 10/01/2022-1B&C

Dated, Chandigarh, the 20th February, 2026.

Subject:- Re-appropriation Orders for the year 2025-26.

Kindly refer to the subject cited above.

2. As per the provisions contained in Para 14.5 (v) of Punjab Budget Manual (as adopted by Haryana Government) which provides that Re-appropriation Orders are not permissible after closing of the financial year. The delayed submission of Re-appropriation Orders cause delay in finalization of Appropriation Accounts and the Accountant General (A&E), Haryana is unable to adhere to due date fixed by the office of Comptroller & Auditor General of India. The Re-appropriation Orders issued after 31st March, 2026 or received after 15th April, 2026 would not be incorporated by the Accountant General (A&E), Haryana.

3. It is, therefore, requested to furnish the details of Re-appropriation Orders for the year 2025-26 by 5th April, 2026 positively, so that all Re-appropriation Orders for the year 2025-26 prior to 31st March, 2026 shall be submitted to the office of Accountant General (A&E), Haryana within stipulated time period.

Under Secretary Finance (Budget)
for Additional chief Secretary to Govt. Haryana,
Finance Department.

A copy is forwarded to all the Additional Chief Secretaries/Principal Secretaries to Government Haryana for information and necessary action.

Under Secretary Finance (Budget)
for Additional Chief Secretary to Govt. Haryana,
Finance Department.

To

All the Additional Chief Secretaries/Principal Secretaries to Government Haryana

U. O.No.10/01/2022-1B&C

Dated, Chandigarh, the 20th February, 2026.

A copy is forwarded to all the Officers of Expenditure Controlling Branches of Finance Department with the request that all the Re-appropriation Orders for the year 2025-26 prior to 31st March, 2026 should be submitted to the office of Accountant General (A&E), Haryana latest by 10th April, 2026 under intimation to Budget & Committee Branch.

Under Secretary Finance (Budget)
for Additional Chief Secretary to Govt. Haryana,
Finance Department.

To

All the officers of expenditure controlling Branches of Finance Department.

U. O.No.10/01/2022-1B&C


Dated, Chandigarh, the 20th February, 2026.

P.T.O...

Endst..No.10/01/2022-1B&C

Dated, Chandigarh, the 20th February, 2026.



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


Under Secretary Finance (Budget)
for Additional Chief Secretary to Govt. Haryana,
Finance Department.

Endst. No.- 10/01/2022-1B&C

Dated, Chandigarh, the 20th February, 2026

A copy is forwarded to the Accountant General (A&E), Haryana, Chandigarh with reference to letter No. Fin. A/cs/HR/Re-appn.Ord/25-26/1232 dated 12.02.2026 for information and necessary action.


Under Secretary Finance (Budget)
for Additional Chief Secretary to Govt. Haryana,
Finance Department.


CC:- Computer Cell (FD) with a request to upload on the website of Finance Department.

Navneet Gupta, IA&AS



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यमिच्छा
Dedicated to Truth in Public Interest

हरियाणा
PRINCIPAL ACCOUNTANT GENERAL (A&E),
HARYANA

ACS Finance
Diary No. 3884
Date: 16/02/2026

O/o Com. & Secy.-I, FD
CFMS 3884
Dated: 16/02/2026

D. O. No. Fin.&Appn./cs/HR/Re-appn. Ord/25-26/1232
Dated: 12.02.2026

Dear Sir,

I would like to invite your attention to the provisions contained in Para 14.5 (v) of Punjab Budget Manual (as adopted by Haryana Government) which provides that re-appropriation orders are not permissible after close of the financial year. Further, office of the Comptroller and Auditor General of India has also directed that all the re-appropriation orders issued by the Finance Department, Haryana during this financial year shall reach my office by 15th April 2026 along with consolidated statement so that Appropriation Accounts could be finalized by the scheduled date.

In view of the above, it would not be possible for my office to incorporate re-appropriation orders issued after 31st March of the year or received after 15th April 2026 in the Appropriation Accounts 2025-26 and the accounts would be finalized without taking their effect.

I, therefore request you to kindly get the instructions issued to all Head of Departments to ensure compliance with the above timelines.

with regards,

Yours sincerely,

USF (D.M)

Diary No. 3884
Dated 16/02/2026

Navneet Gupta
(Navneet Gupta)

Encl: As above

Shri Arun Kumar Gupta, IAS,
Additional Chief Secretary to Government of Haryana,
Finance Department,
Chandigarh.

CHAPTER 14—*Expenditure not provided for in the Budget Estimates—*

Re-appropriations—Supplementary Estimates and Excess Grants

A—GENERAL

14.1. No expenditure shall be incurred which may have the effect of exceeding the total grant or appropriation authorised by the Appropriation Act for a financial year, except after obtaining additional funds by re-appropriation, supplementary grant or appropriation or an advance from the Contingency Fund of the State as explained in succeeding paragraphs.

14.2. In cases where additional expenditure is necessitated in a grant by a change in the accounts classification, the Department of Finance will authorise the expenditure to be incurred and a supplementary appropriation will be presented to the legislature, if it is found that savings under the grant concerned are not sufficient to meet the additional expenditure under the head of account concerned.

14.3. Excess over contract grants—Omitted.

C—RE-APPROPRIATIONS

14.4. Re-appropriation which implies the transfer of funds from one unit of appropriation to another within a grant, is only permissible when it is known or anticipated that the appropriation for the unit from which funds have to be diverted will not be utilised in full, or, that savings can be effected in the appropriation for that unit. In no case it is permissible to re-appropriate from a unit with the intention of restoring the diverted appropriation to that unit when savings become available under other units later in the year.

D—RE-APPROPRIATION WHERE NOT ADMISSIBLE

14.5. Re-appropriations are not permissible—

- (i) from one Grant/Appropriation to another;
- (ii) from the "Charged" to the "Voted" section or vice versa ;
- (iii) to provide for new expenditure, whether voted or charged (for explanation of the expression New Expenditure see para 2.29), until such expenditure has been authorised by an Appropriation Act ;
- (iv) to increase or provide for expenditure on an item the provision for which was specifically reduced or disapproved by the Assembly either through a substantive or a token cut ;
- (v) after the close of the financial year ; and
- (vi) from a capital head to a revenue head within the same grant and vice versa.

14.6. If an appropriation under a unit is reduced by re-appropriation sanctioned by a competent authority or by resumption, the expenditure debitable to the unit should be restricted to the reduced appropriation. No authority subordinate to the one which sanctioned the reduction in the exercise of its own powers of re-appropriation, unless the previous consent of the authority which reduced the appropriation has been obtained. If the authority be the Government in the Department of Finance, the sanction should be applied for, when necessary, through the Administrative Department concerned.

14.7. As the Demands for Grants, whether original or supplementary, placed before the Legislature are for gross expenditure without taking into account deductions on account of recoveries, credits on account of recoveries of expenditure must be ignored for the purposes of sanctioning re-appropriation of funds or obtaining supplementary grants.