

Important Instructions Pertaining to Norms of Financial Prudence
Addressees Must Find Time to Read It and Comply Promptly

Sub: Norms of Financial prudence - withdrawal of amount/ grant placed at the disposal of the Heads of Department/ Offices, etc, against Advance Bill regarding.

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

2. As they are aware, in the guidelines for regulating Budgetary expenditure, the amount/ grant provided for in the relevant Budget heads and placed at the disposal of Heads of Departments/ Offices are required to be utilised only up to the extent that can be drawn, disbursed, applied and adjusted fully within the running financial year in currency that is on or before the respective 31st day of March. The provision so made is also to be spent strictly for the intended purpose for which it has been so provided. Further to it, any withdrawal against Advance Bill is supposed to be always under the presumption that the amount so drawn in advance would be applied and adjusted fully within the said limit of time frame. Needless to add further that failure to do so amounts to serious financial lapse and irregularity on the part of the authority who proposes and authorise such withdrawals as also on part of the Heads of Departments/ Offices on whose disposal the grants are placed, unless amount so drawn against the Advance Bill are utilised and adjusted well within the relevant financial year.

Imp R.A

*Gen. Secy
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3. Instances, however, have come to the notice that in routine amounts are drawn in cash against the Advance Bills towards the end of the financial year liberally only to exhaust the budgetary allocations and at times such cash is retained and carried forward in hand to the next financial year to be spent and adjusted. This practice, apart from being impermissible, is also colourably objectionable.

4. Accordingly, it has been decided to direct that henceforth no withdrawal against Advance Bill would be permitted to be drawn after the respective 15th day of March of the financial year in currency except with the express consent of the Finance Department on case to case basis. It is being done under the presumption that application and final adjustment of the expenditure invariably takes some time under the prevailing procedure of essential compliances, permitting at least 15 days for completing the required formalities for adjusting the amount so drawn. Further, it has also been decided to direct that in all such cases where the amount so drawn against Advance Bill is not fully adjusted/ likely to be fully adjusted on or before the said 31st day of March even when they were so withdrawn on or before the said 15th day of March, such of the component that fails to get so adjusted must be deposited back into the Consolidated Fund of Haryana through the appropriate receipt head strictly on or before the said 31st day of March.

Adm. Secy

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of Adv. Bill
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5. All the Treasury Officers/ Assistant Treasury Officers of Treasuries/ Sub Treasuries are being directed to abide by these norms. However, with the delegations of bulk of financial powers to the Administrative Departments at various levels, the responsibility of ensuring compliance of financial prudence norms lies suitably with the Administrative Departments as well.

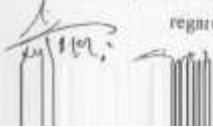
*CA/PI/P...
Financial Prudence
in CRIP/PL...*

6. In this background, the Financial Commissioners & Principal Secretaries/ Administrative Secretaries, to Government of Haryana are requested to immediately undertake following

T.O. exercise/ take following measures:


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- i. Disseminate the crux of these norms in letter and spirit while ensuring strict compliance thereof,
- ii. Sensitise the Heads of Departments/ Offices of the obligations on their part in this regard very clearly,



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- iii. Must ensure that the time frames and embargoed compliances envisaged in these instructions are also applied *mutatis-mutandis* for all such heads of account forming part of Budget that are regulated through a mechanism not involving the Treasuries/ Sub Treasuries, and
- iv. Take such other measures/ issue such other instructions/ order as they may deem fit furthering the cause of these instructions to all the departments/ PSUs within their respective administrative control.
7. All appropriate measures in this regard may kindly be taken/ initiated urgently.
8. These instructions should be brought to the notice of all concerned for strict compliance.


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

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

U.O. No. 28/8/2009-5B&C


Dated: 17.2.2009

Endst. No. 28/8/2009-5B&C

Dated: 17.2.2009

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

1. The Director, Treasuries and Accounts, Haryana.
2. All the Treasury Officers/ Assistant Treasury Officers in charge of Treasuries/ Sub-Treasuries in Haryana. They are directed to abide strictly by these instructions very meticulously and scrupulously.



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

Endst. No. 28/8/2009-5B&C

Dated: 17.2.2009

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

1. Accountant General (A&E/ Audit), Haryana.
2. Registrar (General), the High Court of Punjab & Haryana.
3. All the Divisional Commissioners in Haryana.
4. All the Heads of Department, Haryana.
5. All the Deputy Commissioners in the State. They are required to ensure that no Treasury Officer/ Asst. Treasury Officer is intimidated/ pressurised/ otherwise propelled citing any emergency to act in a manner other than what is envisaged in these instructions and/ or otherwise prescribed in Rules.


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

INTERNAL CIRCULATIONS

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