

TOP PRIORITY  
IMMEDIATE

From No. 28/3/2011-1B&C

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

1. All Heads of Department in Haryana.
2. Registrar, Punjab & Haryana High Court.
3. All Deputy Commissioners in Haryana and Commissioners  
Rohtak, Gurgaon, Hisar and Ambala Divisions.

Dated, Chandigarh the, 1<sup>st</sup> February, 2011

ATO II / ATO III / AS/EA/PEN/  
R./IC P./IC/ DEO/P1/P2/P3/P4

Treasury Officer, Haryana  
Sir,  
Chandigarh

Subject: Issue of Financial Sanctions-Rush of Expenditure in the last quarter of  
the Financial Year.

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I am directed to address you on the subject noted above and to say that in order to ensure regular flow of expenditure throughout the year strict control on the issue of financial sanctions should be exercised and it should be ensured that contingent expenditure is evenly spread out over the year. However, notwithstanding these instructions, it has come to the notice of Finance Department that there is still a tendency in some of the departments to rush through the purchase proposals in the months of February and March. The sanctions issued in the month of March cause administrative inconvenience and are also not desirable from the points of view of good financial management. These last minute sanctions not only create irregular flow of expenditure but also disturb the ways and means position of the State Government due to heavy cash out-go from the State Exchequer at a time when the final re-appropriation are being assessed by Finance Department. This practice, has already been pointed out several time, is not only improper and objectionable but also against the general principles of Financial Propriety as envisaged under Rule 2.10 of P.F.R. Vol.I and the principles enunciated in Para 1.34 of the Punjab Budget Manual.

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2. Finance Department, therefore, takes a serious view of such lapses and urges that the rush of expenditure in the closing quarter particularly in the month of March of the Financial Year should be avoided at every cost. You are, therefore, requested that expenditure in the last quarter of the year pertaining to your department be restricted to maximum 30% of the total expenditure.

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

Yours faithfully,

*Satish Seh*

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

No. 28/3/2011-1B&C

Dated: 1.2.2011

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

*Satish Seh*

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

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

*Satish Seh*

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

To

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

U.O.No. 28/3/2011-1B&C

Dated: 1.2.2011

A copy is forwarded to all the Branch Officers/Superintendents in the Finance Department, Haryana for strict compliance.

*Satish Seh*

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

To

All the Branch Officers/Supdts. of Finance Deptt.

U.O. No. 28/3/2011-1B&C

Dated: 1.2.2011