

## IMPORTANT

From

The Additional Chief Secretary to Government Haryana,  
Finance Department.

To

1. All the Heads of Departments in Haryana.
2. Registrar General, Punjab & Haryana High Court, Chandigarh.
3. All the Commissioners of Divisions in Haryana.
4. All the Deputy Commissioners in Haryana State.

Memo No. 5/6/2005-5B&C

Dated, Chandigarh, the 23<sup>rd</sup> January, 2014.

**Subject: Incurring of expenditure under Plan schemes.**

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Refer to the Finance Department's U.O. No. 5/6/2005-5B&C, dated 26<sup>th</sup> March, 2009 on the subject noted above vide which the Administrative Department had been allowed to incur expenditure under the approved plan schemes upto 25% in 1<sup>st</sup> quarter, 20% in 2<sup>nd</sup> quarter, 25% in 3<sup>rd</sup> quarter and 30% in 4<sup>th</sup> quarter without any reference on this account to the Finance Department.

2. It has been observed by the Finance Department that in the month of February/March, some of the Administrative Departments draw unspent money under various plan schemes and distribute it either Boards/Corporations or simply release it to the field offices/DDOs for drawing from the treasury and putting in some bank accounts for spending later-on. The money drawn in this manner is not only liable to be misused but also is a violation of the Financial Rules. This practice needs to be curbed. Accordingly, it has been decided that expenditure under any State Plan Scheme in the last quarter of the financial year will not be more than 25% of the total budget in that scheme if the expenditure incurred in such scheme upto end of the month of December is less than 50% of the total budget. Some illustrations are as follows:-

**Illustration No. 1:** Budget allocation ₹10.00 crores. Expenditure upto 31<sup>st</sup> December, 2013 is ₹4.00 crores. In this situation the department is authorized to spend only ₹2.5 crores out of the remaining allocation in the last quarter.

**Illustration No. 2:** Total allocation ₹10.00 crores. Expenditure upto 31<sup>st</sup> December, 2013 is ₹6.00 crores. In this situation the department can spend the entire remaining 40% in the last quarter.

**Illustration No. 3:** Total allocation ₹10.00 crores. Expenditure upto 31<sup>st</sup> December, 2013 is Nil. The department can spend only ₹2.5 crores out of the remaining allocation in the last quarter.

3. Further, in all cases of sharing schemes or centrally funded schemes, expenditure in the last quarter should be incurred only if the corresponding share of the Central Government has already been released by the Government of India and in no case total expenditure during the financial year from the State Share should exceed the proportionate State Share. In cases where incurring of expenditure from the State Share is pre-requisite for release of Central Share, it should be ensured that further expenditure in the last quarter of the year is incurred only if corresponding Central Share related to already incurred expenditure has been released by Government of India.

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4. These instructions may kindly be brought to notice of all concerned in your departments for strict compliance. These instructions are also available on the official website of Finance Department ([www.finhry.gov.in](http://www.finhry.gov.in)).

*Arun Kumar*  
Joint 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 the Government of Haryana for information and necessary action.

*Arun Kumar*  
Joint Secretary Finance (Budget)  
for Additional Chief Secretary to Govt. Haryana,  
Finance Department.

To

All the Additional Chief Secretaries/  
Principal Secretaries to Govt. Haryana.

U.O. No. 5/6/2005-5B&C

Dated, Chandigarh, the 23<sup>rd</sup> January, 2014.

Endst.No.5/6/2005-5B&C

Dated, Chandigarh, the 23<sup>rd</sup> January, 2014.

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

*Arun Kumar*  
Joint Secretary Finance (Budget)  
for Additional Chief Secretary to Govt. Haryana,  
Finance Department

Endst. No.5/6/2005-5B&C

Dated, Chandigarh, the 23<sup>rd</sup> January, 2014.

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

*Arun Kumar*  
Joint Secretary Finance (Budget)  
for Additional Chief Secretary to Govt. Haryana,  
Finance Department

Endst. No.5/6/2005-5B&C

Dated, Chandigarh, the 23<sup>rd</sup> January, 2014.

A copy is forwarded to the Incharge, Computer Cell of Finance Department for information and necessary action. He is also requested to upload the instructions on the website of Finance Department, Haryana.

*Arun Kumar*  
Joint Secretary Finance (Budget)  
for Additional Chief Secretary to Govt. Haryana,  
Finance Department

A copy is forwarded to all the Officers/Superintendents of the expenditure control branches of the Finance Department. All the expenditure control branches of the Finance Department will ensure that State Share of any sharing scheme is not released till the conditions as laid down are fully met.

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

*Arun Kumar*  
Joint Secretary Finance (Budget)  
for Additional Chief Secretary to Govt. Haryana,  
Finance Department

To

All the Officers/Superintendents  
of the expenditure control branches of the Finance Department.

U.O. No. 5/6/2005-5B&C

Dated, Chandigarh, the 23<sup>rd</sup> January, 2014.