

No: Fin-A-C(3)1/2021
Government of Himachal Pradesh
Finance (Budget) Department

From

Additional Chief Secretary (Finance) to the
Government of Himachal Pradesh, Shimla-2

To

1. All the Administrative Secretaries to the
Government of Himachal Pradesh
2. All the Heads of Departments,
Himachal Pradesh.

Dated: Shimla-2, the

22-03-21

Subject: Instructions to avoid violation of financial discipline.

Sir,

I am directed to refer to the subject cited above and to say that the Finance Department has issued various instructions under H.P. Financial Rules, 2009 from time to time to avoid violation of financial discipline. It has been observed that these instructions are not being strictly adhered to by Heads of Departments while incurring expenditure. Besides, the proposals of re-appropriation/additionality are being submitted to the Finance Department without giving justified reasons of excess and savings despite specific instructions issued by the Finance Department in this regard. As a result, the office of Accountant General, Himachal Pradesh is raising objections time and again. Some of the major objections recently raised by the office of Account General, Himachal Pradesh are as under:-

1. In certain cases, only 49% expenditure has been incurred till the month of December, 2020 and the remaining budget is required to be spent in last three months which results either in diversion/parking of funds into bank accounts in contravention of Treasury Rules or would require to be surrendered/re-appropriated.
2. It has also been seen that the expenditure, where the funds have been transferred/parked in bank account, is being kept under objection

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DEB
JC (F&A)
SR (BSA)

- book suspense by AGHP for want of details/vouchers of actual expenditure.
3. There have been instances wherein original budget has been surrendered and later on the expenditures were incurred resulting into negative/excess expenditures.
 4. In some cases, supplementary provision was obtained (not budgeted in the original budget) and later it was surrendered.

It is, therefore, requested that the provisions contained in the Himachal Pradesh Financial Rules, 2009 and the instructions issued thereunder by the Finance Department may strictly be adhered to.

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

Yours faithfully,

Deputy Secretary (Finance) to the
Government of Himachal Pradesh

Endst. No. As above

Dated, Shimla-2, the 22-03-21

Copy forwarded to the Deputy Accountant General (A&E), Himachal Pradesh, Shimla-171003 w.r.t. his D.O. letter No.Appn.A/Cs/1-2/Monthly App A/c/Warning/2020-21/1530-1585 dated 15-01-2021 for information please.

Deputy Secretary (Finance) to the
Government of Himachal Pradesh

**DIRECTORATE OF ELEMENTARY EDUCATION
HIMACHAL PRADESH, LALPANI, SHIMLA-171001**

Endorsement No: EDN-H (Ele)(1)B-6/99-2010-Vol-VI-113(Fin), dt:

April, 2021

Copy for information and necessary action to:-

1. The Joint Controller (F&AS), Directorate of Elementary Education, HP Shimla-1.
2. All the Deputy Director of Elem.Edu. HP with the directions that these instructions may also be brought to the notice of all the BEEOs'/DDOs', working under their control.
3. The Drawing and Disbursing Officer, Directorate of Elementary Education, HP Shimla-1.
4. The Section Officer (F&AS), Directorate of Elementary Education, HP Shimla-1.
5. The Nodal Officer-IT cell, Directorate of Elementary Education, Himachal Pradesh, Shimla-1 with the remarks to upload the same on departmental website.
6. All the Branch Superintendent, Directorate of Elementary Education, HP Shimla-1.
7. P.S. to D.E.E./P.A. to Addl. Director (Admn.) Dte. of Elem. Edu., H.P. Shimla-1
8. Guard file.



(Hitesh Azad) HPAS,
Joint Director (Administration),
Directorate of Elementary Education,
Himachal Pradesh, Shimla-171001,