

No. Fin-G-C(3)-1/2022
Government of Himachal Pradesh
Finance (Budget) Department

From

The Secretary (Finance) to the
Government of H.P., Shimla-02.

To

1. All the Administrative Secretary to the
Government of H.P. Shimla-171002.
2. All the Heads of Department,
Himachal Pradesh.

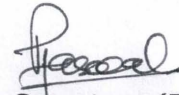
Dated Shimla-02, the 07/01/2023

Subject: Regarding unauthorized excess expenditure.

Sir,

On the subject cited above I am directed to say that Rule-43 of HPFR, 2009 provides that any DDO/subordinate authority incurring expenditure shall obtain additional allotment before incurring excess expenditure. In case any claim is to be honored over the allotment/allocation at his disposal, concerned administrative authority shall arrange to provide funds either by re-appropriation or by obtaining a supplementary grant or appropriation after approval of Finance Department. However, during review of excess expenditure incurred during 2nd quarter of Financial Year 2022-23 by the High Powered Committee it has been observed that unauthorized excess expenditure has been incurred by the various HoDs without having sufficient funds or seeking additional funds.

It is, therefore, requested that concerned administrative authority/HoD may ensure to obtain additional funds from Finance Department before incurring any excess expenditure in future.

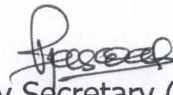


Deputy Secretary (Finance) to the
Government of Himachal Pradesh

Endst. No. As above.

Dated: 07/01/2023.

Copy forwarded to the Principal Accountant General (Audit), Himachal Pradesh, Shimla-03 for information please.



Deputy Secretary (Finance) to the
Government of Himachal Pradesh