

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

From

The Additional Chief Secretary (Finance) to the  
Government of Himachal Pradesh

To

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

Dated: Shimla-171002, the 27/8/2021

Subject: Instructions/procedure for proposals for supplementary appropriations/Re-appropriation, excess and surrender statements under Rules 41, 43 & 44 of H.P. Financial Rules, 2009.

Madam/Sir,

In continuation to this Department letter No. Fin-A-C(3)-1/2020 dated 28-01-2021 (copy enclosed) on the subject cited above, I am directed to say that following procedure may be adopted while dealing with Budget Appropriation/ Re-appropriations/submitting Excess and Surrender statements:

- 1) Re-appropriation Orders will be issued by the Finance Department thrice in a financial year i.e. on 30<sup>th</sup> September, at the time of passing of Supplementary Demand for Grants (SDG) by the Legislation and finally on 31<sup>st</sup> March of every Financial year.
- 2) Departments will supply the first Excess & Surrender (E&S) Statement upto 31<sup>st</sup> October each year (Reflecting expenditure upto 30<sup>th</sup> September), 2<sup>nd</sup> E&S Statement upto 31<sup>st</sup> January (Reflecting expenditure upto 31<sup>st</sup> December.), and final E&S Statement upto 15<sup>th</sup> March of each financial year.
- 3) If the departments anticipate that there will be Excess Expenditure and Savings are available in their Demand, they may submit Re-appropriation proposals to the Finance Department by 15<sup>th</sup> March.

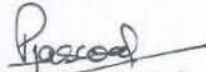
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- 4) All year end savings may be intimated by 20<sup>th</sup> March.
- 5) No re-appropriation is to be allowed for New Schemes, New Services and new Unit not contemplated in the Annual Budget, until Budget Provision is made in the Supplementary Grants.

It is requested that all concerned may be requested to adhere to these instructions to ensure financial discipline and to avoid unnecessary paras in CAG reports.

Yours faithfully,



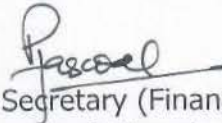
(Pardeep Kumar)

Deputy Secretary (Finance) to the  
Government of Himachal Pradesh  
Contact No. 0177-2628506

Endst.No. Fin-A-C(3)-1/2021-II

Dated: Shimla-02, the 27/8/2021

Copy forwarded to the Principal Accountant General (A&E), Himachal Pradesh, Shimla for information please.



Deputy Secretary (Finance) to the  
Government of Himachal Pradesh



No. Fin-A-C (3)-1/2020  
Government of Himachal Pradesh  
Finance (Budget) Department

From

The Additional Chief Secretary (Finance) to the  
Government of Himachal Pradesh

To

1. All the Administrative Secretaries to the  
Government of Himachal Pradesh

2. All the Heads of Departments, H.P.

28.01.2021

Subject:-

Instructions/procedure for submission of proposals for  
supplementary appropriations/ Re-appropriation and Excess  
and surrender Statements under Rules 41,43 & 44 of H.P.  
Financial Rules, 2009.

Sir,

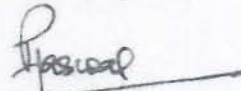
I am directed to invite your attention to the above subject and to say that after repealing of the H.P. Budget Manual, 1971 by notification of the H.P. Financial Rules, 2009, the procedure/guidelines for submission of proposals for supplementary appropriations/ re-appropriations, Excess and Surrender Statements by the departments and issuance of orders of re-appropriations/surrender by the Finance Department was under examination. After careful consideration, following procedure is notified under Rules 41,43 and 44 of H.P. Financial Rules, 2009 :-

1. Before submitting the proposal for supplementary appropriations, the concerned Head of Department should locate savings to meet out the additional expenditure by way of re-appropriation for which department shall submit proposal with justified reasons in the format prescribed by the Finance Department vide letter of even number dated 18<sup>th</sup> August,2020.
2. Heads of Department may explore the possibility of postponing the proposal for supplementary appropriation till submission of Excess and Surrender Statements which are due to be submitted by them in the months of October and January.
3. Since the powers of re-appropriation rests with the Finance Department, it is clarified that after accepting re-appropriation proposal of the Department, Finance Department will issue re-appropriation orders in the proforma annexed to these instructions, during each financial year
4. No change will be made in re-appropriations, once the orders are issued by the Finance Department. Hence Heads of departments may

- ensure to submit actual demand/saving in the proposals/excess and surrender statements.
5. No re-appropriation/surrender will be accepted after close of the financial year i.e. 31<sup>st</sup> March. As such no order for re-appropriation/surrender will be issued after 31<sup>st</sup> March.
  6. If savings are available for one Head of Department, The Finance Department will re-appropriate this saving to other HOD, within same demand to avoid unnecessary supplementary grants.
  7. Although it is expected that the departments will submit excess and surrender statements as per prescribed schedule, yet if any department fails to submit the statement of E&S/proposal for re-appropriation, the Finance Department will issue orders of re-appropriations/surrender based on the information available with this department.
  8. It is also clarified that for any saving remaining after re-appropriation in each demand for grants, the Finance Department will issue a consolidated order of surrender as on 31<sup>st</sup> March, every year for each demand.

It is requested that all concerned may please directed to adhere to these instructions to ensure financial discipline and to avoid unnecessary paras in CAG reports.

Yours faithfully



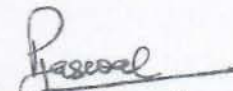
(Pardeep Kumar)

Deputy Secretary (Finance) to the  
Government of Himachal Pradesh

No. As above

Dated, 28 Jan, 2021.

Copy forwarded to Principal Accountant General, (A&E), HP, Shimla  
for information please.



(Pardeep Kumar)

Deputy Secretary (Finance) to the  
Government of Himachal Pradesh