

## INDEX

### COMPENDIUM OF INSTRUCTIONS (VOLUME-XIII)

#### Compendium of Instructions – Budget Formulation (Receipt & Expenditure)

Sr. No.	Date	Number	Subject	Page No.
<b>1. Guidelines for preparation of Budget/Supplementary Budget/Re-appropriation etc.</b>				<b>1-54</b>
1.	<b>22.07.2011</b>	No. 2/6/2011-1B&C	Preparation of Budget Estimates for the year 2012-2013 -- Instructions regarding.	<b>1</b>
2.	<b>08.04.2011</b>	No. 4/50/2009-IV-ERAMU(FD)	Material for Additional Statements 1, 2 and 3 for Inclusion in Finance Accounts for the year 2010-2011.	<b>8</b>
3.	<b>11.03.2011</b>	No. 28/4/2011-2B&C	Regarding re-appropriation of funds for the year 2010-11.	<b>14</b>
4.	<b>16.07.2010</b>	No. 2/5/2010-1B&C	Preparation of Budget Estimates for the year 2011-2012 instructions regarding.	<b>15</b>
5.	<b>10.12.2009</b>	No. 28/56/2009-5B&C	Authorisation to meet the expenses not included in/in excess to the Budget Estimate out of the overall saving elsewhere'. Internal re appropriation instruction regarding non admissibility of inclusion of certain heads of account while working out the said overall savings elsewhere'.	<b>26</b>
6.	<b>08.12.2009</b>	No. 3/1/2009-1B&C	Material for the Budget Speech of Finance Minister for the year 2010-2011.	<b>27</b>
7.	<b>27.10.2009</b>	No. 2/2/2009-1B&C	Preparation of Budget Estimates for the year 2010-2011 instructions regarding.	<b>28</b>
8.	<b>15.07.2009</b>	No. 2/2/2009-1B&C	Preparation of Budget Estimates for the year 2010-2011 instructions regarding.	<b>31</b>
9.	<b>16.04.2009</b>	No. 28/17/2006-5B&C	Re-appropriation within the heads constituting Grant No. 8 of the Budgetary allocations	<b>42</b>
10.	<b>15.07.2008</b>	No. 2/5/2008-1B&C	Preparation of Budget Estimates for the year 2009-2010 -- Instructions regarding.	<b>44</b>
11.	<b>23.11.2004</b>	No. 21/02/2004-3B&C	Excess/unnecessary/inadequate supplementary provisions.	<b>48</b>
12.	<b>05.08.2002</b>	No. 2/5/2002-1B&C	Preparation of Budget Estimates, 2003-2004 - Instructions regarding.	<b>50</b>
13.	<b>02.12.1991</b>	No. 28/61/85-1B&C(BR)	Exhibition of expenditure under Plan Budget Estimates 1992-93.	<b>54</b>
<b>2. Plan Budget.</b>				<b>55-74</b>
1.	<b>31.07.2009</b>	No. 5/04/2009-V-ARO-ERAMU	Guidelines for Formulation, Appraisal and Approval of Government funded plan schemes/projects.	<b>55</b>
2.	<b>23.06.2009</b>	No. 28/35/2009-5B&C	Implementation of Central Plan Scheme Monitoring System since 1.4.2008 -- online registration into the portal directly.	<b>62</b>

Sr. No.	Date	Number	Subject	Page No.
3.	05.06.2006	No. 193-FD(ERAMU)-2006	Committed Liability in respect of 10th Plan (2002-2007) Schemes completed by the end of 2006-2007.	65
<b>3. Classification and Structure of Budget -- Reforms.</b>				<b>75-150</b>
1.	01.04.2011	No. 28/18/2011-1B&C	Incurring of Non-Recurring/Recurring Expenditure -- Clarification thereof.	75
2.	19.11.2010	No. 28/62/2010-1B&C	Submission of bills in treasury in relation to object code 01 -- Salary in respect of Guest Teachers.	76
3.	12.10.2010	No. 28/62/2010-1B&C	Submission of bills in treasury in relation to object code 01 -- Salary in respect of Guest Teachers.	77
4.	31.08.2010	No. 28/62/2010-1B&C	Submission of bills in treasury in relation to object code 01, 02, 33 and 69.	78
5.	29.07.2010	No. 28/22/2010-1B&C	Opening of new Object Heads -- Grant for creation of Capital assets etc.	79
6.	04.06.2009	No. 28/5/2009-1B&C	Weeding out the continuing redundant object head of accounts in the Budget.	80
7.	16.01.2009	No. 28/5/2009-1B&C	Weeding out the continuing redundant object head of accounts in the Budget.	81
8.	17.01.2001	No. 28/48/99-5B&C	Opening of new Sub Heads and Detailed Head of Account.	83
9.	26.04.2000	No. 28/48/99-5B&C	Opening of new Sub Heads and Detailed Head of Account.	87
10.	23.01.1987	No. 27/1/86-1B&C(BR)	Reforms in the Structure of Budget and Accounts -- Steps for improving the speed & accuracy of compilation of Accounts.	89
11.	08.09.1986	No. 27/1/86-1B&C	Revision of the structure of classification of transactions in Government Accounts from 1st April, 1987.	91
12.	01.09.1986	No. 27/1/86-1B&C	Revision of the structure of classification of transactions in Government Accounts from 1st April, 1987.	96
13.	25.07.1986	No. 28/18/86-1B&C	Reforms in the structure of Budget & Accounts -- opening of new standard object of expenditure -- 'Leave Travel Concessions.'	133
14.	25.03.1976	No. 1422-2B&C-76/10388	Inter-Departmental adjustments - Recommendation in regard to -- in the Second Report of the Team on reforms in the structure of Budget and Accounts	135
15.	20.11.1974	No. 5711-2B&C-74/39716	Reforms in the structure of Budgeted and Accounts -- Revision of Appendix 'D' of Punjab Budget Manual - Corrigendum.	145
16.	22.10.1973	No. 288-B&C(2RC)-73/41682	Reforms in the structure of Budget and accounts.	146

Sr. No.	Date	Number	Subject	Page No.
17.	<b>29/30.08.1966</b>	No. 1519-B&C-66/15836	Criterion for the classification of works expenditure within the revenue and capital accounts.	<b>147</b>
18.	<b>03.06.1965</b>	No. 1846-B&C-65/9004	Criterion for the classification of works expenditure within the revenue and capital accounts.	<b>148</b>
19.	<b>21.06.1963</b>	No. 4046-6FR-I-63/6548	Cash deposits to cover outstanding dues.	<b>149</b>
<b>4. Budget – Reconciliation Guidelines.</b>				<b>151-160</b>
1.	<b>25.09.2002</b>	No. 20/1/2001-6B&C	Reconciliation of departmental figures of expenditure/receipts with those of Accountant General's office.	<b>151</b>
2.	<b>29.04.1998</b>	No. 20/1/96-6B&C	Reconciliation of departmental figures of expenditure & Receipts with those of Accountant General's Office.	<b>154</b>
3.	<b>22.02.1988</b>	No. 20/1/88-2B&C	Compilation of accounts of March (preliminary) 1988 and presentation thereof to State Legislature – Time Schedule – Reconciliation of accounts thereof.	<b>158</b>
<b>5. Reconciliation of Expenditure and Receipt with AG Haryana.</b>				<b>161-168</b>
1.	<b>13.05.2011</b>	No. 20/1/2002-6B&C	Reconciliation of expenditure and receipts figures with Accountant General Haryana upto the month of 16th May, 2011.	<b>161</b>
2.	<b>26.04.2011</b>	No. 20/1/2002-6B&C	Reconciliation of expenditure and receipts figures with Accountant General Haryana upto the month of December, 2010.	<b>162</b>
3.	<b>12.11.2010</b>	No. 20/1/2002-6B&C	Reconciliation of expenditure and receipts figures with Accountant General Haryana upto the month of July, 2010.	<b>163</b>
4.	<b>17.09.2010</b>	No. 20/1/2002-6B&C	Reconciliation of expenditure and receipts figures with Accountant General Haryana upto the month of June, 2010.	<b>164</b>
5.	<b>26.04.2010</b>	No. 20/1/2002-6B&C	Report on expenditure for the month of February, 2010.	<b>165</b>
6.	<b>02.02.2010</b>	No. 20/1/2002-6B&C	Reconciliation of expenditure and receipts figures with Accountant General Haryana upto the month of November, 2009.	<b>166</b>
<b>6. Reconciliation of "0049-Interest on Loans and advances".</b>				<b>169-170</b>
1.	<b>11.05.2010</b>	No. 1/12/91-WM(4)	Reconciliation of figures under the Major Head - '0049 - Interest Receipts.'	<b>169</b>
2.	<b>04.08.2009</b>	No. 1/12/91-WM(4)	Reconciliation of figures under the Major Head - "0049-Interest Receipts."	<b>170</b>

Sr. No.	Date	Number	Subject	Page No.
<b>7. Budget on line – Procedure.</b>				<b>171-180</b>
1.	<b>21.03.2011</b>	No. TA-HR(Prg)2011/5840-5940	Online Budget for financial year 2011-12.	<b>171</b>
2.	<b>17.03.2010</b>	No. 14/1/2010-2B&C	Regarding availability of Budget at Finance Department's official website www.finhry.gov.in. and on Haryana's official Website www.hryyana.gov.in.	<b>172</b>
3.	<b>26.02.2010</b>	No. 28/11/2010-5B&C	Budget Monitoring System.	<b>174</b>
4.	<b>18.02.2009</b>	No. 14/1/2009-2B&C	Regarding Budget Availability at Finance Department's official website www.finhry.gov.in. & on Haryana's official website www.haryana.gov.in.	<b>178</b>
<b>8. Duties &amp; Responsibilities of DDOs, HOD etc.</b>				<b>181-234</b>
1.	<b>20.06.2011</b>	No. 18/5/2011-3B&C	Instructions regarding suspected embezzlement and wasteful expenditure etc.	<b>181</b>
2.	<b>23.05.2011</b>	No. 28/14/2011-5B&C	Instructions regarding re-appropriation/diversion of fund request and submitted of bills in Treasury in month of March.	<b>183</b>
3.	<b>21.03.2011</b>	No. 28/14/2011-5B&C	Regarding utilization of the Budget/Expenditure during the month of March, 2011	<b>185</b>
4.	<b>01.02.2011</b>	No. 28/3/2011-1B&C	Issue of financial sanction -- Rush of Expenditure in the last quarter of the financial year.	<b>187</b>
5.	<b>14.10.2010</b>	No. 13/1/2008-WM(2)	To incur the expenditure in an unauthorized way and to deposit the money in a Private Bank or Corporation.	<b>189</b>
6.	<b>10.08.2010</b>	No. 18/07/2010-3B&C	Instructions regarding suspected embezzlement and wasteful expenditure on account of undue favour to contractors, excess/avoidable payments and blocking of funds etc.	<b>190</b>
7.	<b>10.11.2009</b>	No. 14/150/09-5FA	Discrepancies pointed out by AG Hr. regarding loans and advances and sanction/ bill.	<b>192</b>
8.	<b>29.04.2009</b>	No. 15/32/2009-3B&C	Instructions regarding: Losses/Suspected embezzlement losses and wasteful expenditure on account of undue favour to contractors etc.	<b>194</b>
9.	<b>23.03.2009</b>	No. 28/24/2009-5B&C	Decisions taken/orders made under the binding provision of `removal of difficulties` during the course of execution of contracts -- qualitative assessment of the decisions/orders.	<b>196</b>
10.	<b>03.03.2009</b>	No. 5/2/2009-1B&C	Instruction of F.D issued from time to time including the instructions related to financial propriety/prudence -- delays in on wards communication to all concerned.	<b>198</b>

Sr. No.	Date	Number	Subject	Page No.
11.	18.02.2009	No. 28/10/2009-5B&C	Norms of Financial prudence – withdrawal of amount pertaining to budgetary allocation through cheques/pay orders endorsed to `self or bearer` regarding.	200
12.	17.02.2009	No. 28/8/2009-5B&C	Norms of Financial prudence – withdrawal of amount/grant placed at the disposal of the Heads of Department/Offices, etc. against Advance Bill regarding.	202
13.	16.01.2009	No. 28/5/2009-1B&C	Weeding out the continuing redundant object head of accounts in the Budget	205
14.	25.09.2002	No. 15/5/2001-3B&C	Financial irregularities – avoidance thereof.	207
15.	11.09.1985	No. 28/60/84-1B&C	Control over Expenditure – monitoring – reconciliation of expenditure/accounts.	210
16.	27.06.1984	No. 2/2(4)84-2FR-II	Drawal of funds in advance of requirements.	212
17.	25.05.1983	क. 3 / 2(1)–82–2एफ आर– II	संचित निधि (Consolidated Fund) में राज्य सरकार द्वारा वसूल की गई या प्राप्त की गई सरकारी राशियों या राजस्वों की अदायगी तथा सरकारी लेखे में अन्य सरकारी राशियों की अदायगी।	214
18.	30.09.1981	No. 1/6/81-WM(I)	Maintenance of accounts of Cycle advance given by the Govt. of Haryana to its employees.	215
19.	29.04.1971	No. 11249-TA(7T-GENL) - HR-71/5947	Incomplete Schedules of recoveries.	217
20.	25.01.1969	No. 7295-1FR-69/1925	Issue of non-payment certificate in cases of cheques alleged to have been lost by the Bank – Consideration of.	220
21.	07.06.1968	No. 4793-TA(7T)-68/ 5487-92	Errors and omissions of Drawing and Disbursing Officers in presentation of bills at Treasuries.	224
22.	26.03.1968	No. 10295-1FR-68/5670	Custody of cheque-books – Intimation to Treasury in the event of their loss-Instructions regarding.	231
23.	12.10.1961	No. 9491(A)-3FR-I-61/ 10997	Continuance of payments objected to by audit.	233
24.	19.05.1959	No. 4046-FR-I-59/4824	Drawal of Bills relating to stocks from the treasury.	234
<b>9. Excesses and Surrender.</b>				<b>235-266</b>
1.	08.03.2011	No. 18/7/2010-3B&C	हरियाणा सरकार के वर्ष 2009–10 के विनियोग लेखे तथा वित्त लेखे।	235
2.	31.01.2011	No. 28/6/2011-5B&C	Surrender of Budget – On line Budget method.	237
3.	12.02.2009	No. 18/5/2008-3B&C	हरियाणा सरकार के वर्ष 2007–08 के विनियोग लेखे तथा वित्त लेखे।	239

Sr. No.	Date	Number	Subject	Page No.
4.	14.06.2006	No. 15/04/2006-3B&C	Excess over voted Grants/Charged Appropriations during the year 2002-03 and 2003-04.	241
5.	24.12.2002	No. 18/6/2001-3B&C	Excess and Surrender.	244
6.	30.07.2001	No. 15/48/99-3B&C	Excess Over Voted Grants/Charged Appropriations	246
7.	01.07.1993	No. 15/1/93-3B&C	Excess over voted grants/charged appropriations.	250
8.	04.05.1990	No. 15/2/90-3B&C	Excess over voted grants/charged appropriations.	253
9.	23.08.1988	No. 15/2/88-3B&C	Excess over voted grants/charged appropriations.	256
10.	25.03.1987	No. 15/39/86-3B&C	Excess over voted grants/charged Appropriations.	258
11.	27.09.1985	No. 8/1/85-5B&C	Regularisation of excess over voted grants for the year, 1981-82.	260
12.	21.09.1983	No. 28/30/82-5B&C	Financial indiscipline Excess expenditure over the sanctioned budget grant.	262
13.	25.01.1980	No. 15/45/79-3B&C	Excess over voted grants/charged appropriations.	263
<b>10. Creation/conversion of posts.</b>				<b>267-272</b>
1.	14.05.2010	No. 28/17/2010-1B&C	Conversion of temporary posts into permanent ones.	267
2.	17.05.2007	No. 5/1/2007-1B&C	Creation of supernumerary posts and adjustment of staff appointed against such posts – Clarification thereof.	268
3.	20/21.05.65	No. 3606-B&C-65/7775	Regarding creation of post.	270
4.	07.12.1960	No. 10509-FR-II-60/10780	Transfer of a permanent Government employees substantively to a lower post on account of inefficiency, misbehaviour etc.	271
<b>11. Grant-in-Aid and utilization certificate.</b>				<b>273-298</b>
1.	29.03.2011	No. 21/6/2010-3B&C	Instruction regarding furnishing of the utilization certificates to the Accountant General (A&E), Haryana as on 28.02.2011.	273
2.	29.01.2010	क. 20 / 1 / 2010-6ब.व. क.	Submission of Utilization Certificate in respect of Grant-in-Aid.	275
3.	02.09.2005	No. 18/6/2003-3B&C	Instruction regarding furnishing of the utilization certificates to the Accountant General, Haryana.	276
4.	22.10.1997	No. 21/2/96-3B&C	Non-submission of utilisation Certificate by Voluntary Organisations.	277
5.	19.05.1993	No. 28/10/93-6B&C	Grant-in-Aid sanctioned by State Government to Institutions/Private Bodies – Proper Utilisation thereof.	285

Sr. No.	Date	Number	Subject	Page No.
6.	10.06.1985	क्र. 2/2(2)-85-2एफ.आर.।।	Grants-in-aid and utilisation certificate in respect thereof.	287
7.	22.05.1981	क्र. 2/2(3)-79-2एफ.आर.।।	Grants-in-aid and utilization certificate in respect thereof.	289
8.	16.02.1966	No. 29-3FR-I-66/2509	Grant-in-aid and release thereof.	291
9.	19.02.1964	No. 1297-3FR-I-64/166	Audit of Grants-in-aid, release thereof.	292
10.	13.05.1961	No.3138-3FR-I-61/7018A	Grants-in-Aid – Release thereof.	293
11.	03.07.1958	No. 5426-FR-I-58/10569	Grants-in-aid.	296
<b>12. Loan against Government Guarantee.</b>				<b>299-310</b>
1.	18.07.2011	No. 21/6/2010-3B&C	Instruction regarding furnishing of the utilization certificates to the Accountant General, Haryana as on 31.03.2010.	299
2.	31.05.2010	No. 3/41/2009-III-ERAMU(FD)	Instructions regarding maintaining Guarantee Register and other record of Guarantee Fee and furnishing Copy of Sanction for raising loan against State Government Guarantee to AG (Accounts) and AG (Audit), Haryana.	301
3.	05.03.2009	No. 3/34/2009-III-ERAMU(FD)	Assumptions under which the State Guarantees are accorded facilitating raising of loans/advances by the PSUs/other agencies on the recommendation of Administrative Departments – clarification regarding.	304
4.	24.01.2002	No. 4/1/ARO/-IV-FD(Res. Cell)-2001	Levy of Guarantee Fee on all loans raised against State Govt. guarantee by the State Public Sector Undertakings	306
5.	28.07.1986	No. 28(2)-86-WM(6)	Guarantees given by the Govt. of Haryana.	308
6.	28.07.1969	No. 2485-B&C-69/21111	Security deposits made by the Govt. Departments and Offices.	309
<b>13. Incurring of expenditure under Budget.</b>				<b>311-318</b>
1.	11.06.2010	No. 5/6/2005-5B&C	Incurring of expenditure under Plan/Non Plan Budget.	311
2.	26.03.2009	No. 5/6/2005-5B&C	Incurring of expenditure under Plan Budget.	313
3.	18.02.2009	No. 28/11/2009-5B&C	Norms of Financial prudence – adherence to the norms of authorising the sanction to apply budgetary resources regarding	314
4.	26.04.2006	No. 5/6/2005-5B&C	Incurring of Expenditure under plan budget.	315
5.	09.05.2005	No. 5/6/2005-5B&C	Incurring of Expenditure under Plan Budget.	316
6.	26.05.1997	No. 28/6/96-2B&C	Issue of various financial sanctions.	317
<b>14. Sanction of expenditure by AD.</b>				<b>319-326</b>
1.	25.09.2006	No. 5/7/2005-1B&C	Sanction of Expenditure by the Administrative Departments.	319
2.	03.05.2006	No. 5/7/2005-1B&C	Sanction of Expenditure by the Administrative Departments.	320

<b>Sr. No.</b>	<b>Date</b>	<b>Number</b>	<b>Subject</b>	<b>Page No.</b>
3.	<b>07.02.2006</b>	No. 5/7/2005-1B&C	Sanction of Expenditure by the Administrative Departments.	<b>321</b>
4.	<b>20.07.2005</b>	No. 5/7/2005-1B&C	Sanction of Expenditure by the Administrative Departments.	<b>323</b>
5.	<b>09.05.2005</b>	No. 5/7/2005-1B&C	Sanction of expenditure by the Administrative Department.	<b>325</b>
<b>15. Administrative Approval – Guidelines.</b>				<b>327-334</b>
1.	<b>16.04.2009</b>	No. 28/38/2008-5B&C	Regulating the expenditure incurred/proposed to be incurred on Capital works, including fresh construction works/major repair of existing facilities by Universities/Aided Institutions depending wholly or substantially on financial assistance from the Government of Haryana	<b>327</b>
2.	<b>18.12.2008</b>	No. 28/38/2008-5B&C	Administrative Approval of Rough cost estimates for Construction/Maintenance of Government Buildings by the Administrative Departments - delegations - Bank of Sanctions - additional compliances.	<b>330</b>
3.	<b>25.04.2006</b>	No. 28/17/06-5B&C	Administrative approval of Rough Cost estimates for construction/maintenance of Government buildings by the Administrative Departments.	<b>333</b>
<b>16. Budget Misc.</b>				<b>335-348</b>
1.	<b>11.05.2011</b>	No. 5/6/2005-5B&C	Reg. online Budget Allocation for the year 2011-12 – release of funds for Central Plan Schemes/ Centrally Sponsored Schemes, EAP etc.	<b>335</b>
2.	<b>25.04.2011</b>	No. 9/1/2011-6B&C (General)	Thirty-ninth Report of the Committee on the Budget Estimates for the year 2009-10.	<b>337</b>
3.	<b>.11.2010</b>	No. 28/44/2010-1B&C	Recommendation of the 13th Finance Commission on Accounting Reforms – Funds outside State Budget.	<b>339</b>
4.	<b>11.05.2010</b>	No. 28/18/2010-1B&C	Publication of a Booklet namely 'AN INTRODUCTION TO BUDGET'.	<b>340</b>
5.	<b>16.09.2005</b>	No. 772-FD(ERAMU)-2005	Constituting of Monitoring Committee to review the Own Fiscal Correction Path of the State Govt.	<b>342</b>
6.	<b>07.04.1994</b>	No. 1/2/92-5B&C	Criterion for the classification for works expenditure within the Revenue & Capital accounts.	<b>344</b>
7.	<b>15.10.1975</b>	No. 3098-1B&C-75/35887	Elimination of delay in the disposal of Govt. work.	<b>346</b>
<b>17. Datewise list of instructions of Subjects relating to this Volume.</b>				<b>349-364</b>