

INDEX
COMPENDIUM OF INSTRUCTIONS (VOLUME-XIV)
Compendium of Instructions – Financial Regulations

Sr. No.	Date	Number	Subject	Page No.
1. Allotment of Unique Code Nos. to State Govt. employees.				1-14
1.	15.05.1991	No. 1/9/90-WM(I)	Allotment of individual account number to the loanees of House Building Advances.	1
2.	09.11.1998	No. 28/36/98-6B&C	Compilation of accounts on computer by the Accountant General, Haryana, Chandigarh.	3
3.	17.05.2000	No. 28/26/98-6B&C	Reg. allotment of unique code Nos. to State Govt. employees.	4
4.	12.07.2000	No. 28/26/98-6B&C	Regarding allotment of Unique Code Nos. to State Govt. Employees.	9
5.	15.06.2001	No. 28/26/98-6B&C	Reg. allotment of unique Code Nos. to State Govt. Employees.	10
6.	14.09.2001	No. 28/26/99-6B&C	Reg. allotment of Unique Code Nos. to State Govt. Employees.	12
2. Pay Bills of State Government Employees.				15-22
1.	26.04.2002	No. 28/35/2000-6B&C	Computerised print outs of pay bills of State Govt. Employees.	15
2.	18.06.2001	No. 28/35/2000-6B&C	Computerised Enumeration of State Govt. employees.	17
3.	04.09.2000	No. 28/36/98-6B&C	Preparation of Pay bills and supply of other information relating to Voucher Level Computerisation by A.G Haryana.	19
4.	25.08.2000	No. 28/35/2K-6B&C	Computerised Enumeration of State Govt. Employees.	20
5.	18.08.2000	No. 28/35/2000-6B&C	Computerised Enumeration of State Govt. Employees.	21
3. Pay Book of Govt. employees.				23-36
1.	24.10.1986	No. 4/4(38)/86-2FR-I	Introduction of pay book for the Govt Employees.	23
2.	17.08.1983	No. 4/4(16)/82-2FR(I)	Admission of collateral evidence for missing credit etc.	24
3.	24.12.1981	No. 4/4(17)/81-2FR(I)	Introduction of 'Pay Book' for the Government Employees.	26
4.	14.09.1981	No. 4/4(4)/81-2FR(I)	Introduction of 'Pay Book' for the Government employees.	27
5.	20.07.1981	No. 4/4(17)/80-2FR(I)	Introduction of 'Pay Book' for the Government employees.	28

Sr. No.	Date	Number	Subject	Page No.
6.	23.05.1980	No. 4/4(1)/80-2FR(I)	Introduction of pay Book for the Government Employees.	29
7.	19.09.1978	No. 4/4(2)/78-2FR(I)	Introduction of pay Book for the Government Employees.	31
4. Disbursement of Salary though Bank.				37-52
1.	10.12.2010	No. 2/1(1)89-4FR	Disbursement of salaries to the employees switching over from cash disbursal to the bank account system.	37
2.	21.09.2004	No. 2/1(1)89-4FR	-Do-	38
3.	25.06.2004	No. 2/1(1)89-4FR	-Do-	39
4.	17.04.2003	No. 2/1(1)89-4FR	-Do-	45
5.	05.09.2000	No. 2/1(1)89-4FR	-Do-	48
6.	12.07.1976	No. 580-2FR-I-76/24770	Drawal and Disbursement of pay and allowance etc. of Gazetted Government employees by Head of Offices.	49
5. Disbursement of salary/pension on last working day instead of 1st of the Month.				53-56
1.	21.04.2011	No. 2/2/2010-4FR	Disbursement of pay and allowances/pension to the Haryana Govt. employees/Pensioners for the Calendar year 2011.	53
2.	21.04.2010	No. 2/2/2010-4FR	Disbursement of pay and allowances/pension to the Haryana Govt. employees/Pensioners for the Calendar year 2010.	55
3.	25.02.2010	No. 2/1/2/90-4FR	Disbursement of pay and allowances/Pension to the Haryana Govt. employees/Pensioners for the Financial Year 2009-2010.	56
6. Pre-audit of arrears.				57-60
1.	25.05.1989	No. 2/1/(4)-80-2FR-II	Pre-audit of arrear claims – discontinuance thereof.	57
2.	23.02.1968	No. 1351-TA(3T)-68/1932-92	Delay in taking payment from Treasuries/Sub-Treasuries of refund vouchers of lapsed deposit.	60
7. Rounding off transactions in Government Accounts.				61-70
1.	01.12.2005	No. 2/6/2005-4FR	Rounding off transaction in Government Accounts.	61
2.	16.06.1997	No. 2/2/94-3FR-II	Amendment in Punjab Treasury Rules, Volume I in Rule 4.10.	65

Sr. No.	Date	Number	Subject	Page No.
3.	22.12.1995	No. 2/2/94-3FR-II/4175	Rounding off of transactions in Government Accounts.	67
8. Procedure regarding remittance to Treasury and withdrawal of money.				71-88
1.	18.01.2010	No. 14/6/2010-5FA	Implementation of Electronic Clearing System and Cheque System in the Treasuries.	71
2.	20.01.2006	No. 28/52/2005-1B&C	Levy Banking Cash Transactions Tax (BCTT) on cash withdrawal by the Government Departments.	75
3.	10.01.1994	No. 3026-3FR-II	Withdrawal of money from banks.	77
4.	28.04.1988	No. 14/43/88-2FA	Change in Procedure for paying money in Govt. Accounts	78
5.	05.07.1968	No. 3230-1FR-68/15669	Procedure regarding the remittance to treasury and withdrawal therefrom.	79
6.	19.03.1966	No. 2195-FD-III-68/4664,	Regarding Attestation of enclosures to Sanction letter.	80
7.	22.10.1965	No. 9570-FR-55/10059	Endorsement of Administrative approval to A.G by the competent authority.	81
8.	15.06.1960	No. 1628-FR-I-60/5336	Procedure regarding the remittance to Treasury and withdrawal therefrom..	83
9.	23.08.1956	No. 2731-FR-56/753	Remittance to and withdrawal from treasury.	84
9. Restructuring of the Accountant General Offices.				89-98
1.	12.11.1984	No. 28/8/84-2B&C	Restructuring of the existing A.G. Offices in various States into Accountant General (A & E) and Accountant General (Audit) Offices.	89
2.	01/15.06.84	No. 28/8/84-2B&C	-Do-	91
3.	15.03.1984	No. 28/8/84-2B&C	-Do-	94
10. Supply of copy of sanction/grant/contract for purchase etc. to AG.				99-108
1.	05.11.2009	No. 1/87/2009-4FD-III	Supply of copy of the contracts and Agreements for the purchase of Rs. 5.00 lakh and above.	99
2.	29.11.2005	No. 37/2/2005-6B&C	Supply of Copy of the contracts and Agreements for the purchase of 5 lakh and above.	100
3.	25.02.1991	No. 28/26/87-2B&C	Supply of copies of Financial Sanctions.	102
4.	21.12.1990	No. 28/26/87-2B&C	Supply of copies of Financial Sanctions.	103
5.	17.05.1990	No. 28/26/87-2B&C	Supply of copies of Financial Sanctions.	104
6.	10.09.1987	No. 28/26/87-2B&C	Supply of copies of Financial Sanctions.	105

Sr. No.	Date	Number	Subject	Page No.
7.	08.09.1987	No. 28/26/87-2B&C	Supply of copies of Financial Sanctions/ information in respect of Drawing & Disbursing Officers.	106
8.	13.02.1985	No. 28/8/84-2B&C	Furnishing of copies of sanctions to Accountant General (Audit) Haryana.	108
11. Ex-post facto sanction.				109-112
1.	18.07.1963	No. 4721-B&C-63	Ex-post-facto saction.	109
2.	05.04.1958	No. 1024-B&C-58	Ex-post-facto saction.	110
3.	02.12.1949	No. 4542-B-49/3299	Ex-post-facto saction.	111
12. Recovery of arrears of Revenue Receipt/Govt. dues/loans to Board/ Corporations/Employees.				113-138
1.	09.03.2011	No. 28/43/2010-1B&C	Charging of interest on advances given to Corporations etc.	113
2.	23.03.2009	No. 28/25/2009-5B&C	Recoveries on account of the liability of `risk and cost` flowing out of the contractual commitments – construction and allied contracts.	115
3.	09.08.1996	No. 32/3/96-WM(7)	Recovery of Loans & Advances and interest/penal interest thereon.	117
4.	21.05.1993	No. 1/12/91-WM(7)	Recovery of Government Dues – Arrears of Revenue Receipts and Loans.	120
5.	30.10.1992	No. 1/12/91-WM(7)	Recovery of Government Dues – Arrears of Revenue Receipts and Loans.	122
6.	28.11.1989	No. 8009-WM(7)-89	Write off the irrecoverable amount of HBA/MA etc.	128
7.	21.03.1979	No. 1/6/78-SAFD	Guidelines for watching recoveries of Government loans with interest and dividends etc. from State Undertakings.	129
8.	01.12.1961	No. Loan-62(10)61/15625	Loans advanced/utilised by the State Government.	136
9.	06.10.1960	No. 8741-(7)FR-II-60/8550	Recoveries from subsistence allowance.	138
13. Recovery of excess payment or responsibility for loss sustained through fraud, negligence etc.				139-150
1.	20.06.2011	No. 18/5/2011-3B&C	Instructions regarding suspected embezzlement and wasteful expenditure etc.	139
2.	25.05.2010	No. 1/23/2010-2PR(FD)	Regarding recovery of excess payment/amount made to Government employee.	141
3.	29.04.2009	No. 15/32/2009-3B&C	Instructions regarding: Losses/Suspected embezzlement losses and wasteful expenditure on account of undue favour to contractors etc.	145

Sr. No.	Date	Number	Subject	Page No.
4.	08.12.1978	No. 2/2(5)-78-2FR-II	Defalcation and losses responsibility for losses sustained through fraud or negligence.	147
5.	22.03.1978	No. 2/2(5)-78-2FR-II	Defalcation and losses responsibility for losses sustained through fraud or negligence.	148
6.	25.01.1961	No. 13055-3FR-I-60/687	Submission of Reports of losses of Public money, etc.	149
7.	10.02.1958	No. 789-FR-I-58/3258	Maintenance of Store Accounts and writing of losses of Government money and stores.	150
14. Personal Ledger Account.				151-156
1.	21.09.1964	No. 8675-3FR-I-64/9076	Opening of Personal Ledger Accounts	151
2.	04.10.1963	No. 9085-3FR-I-63/10415	Opening of Personal Ledger Accounts.	152
3.	16.10.1961	No. 9019-3FR-I-61/11042	Opening of Personal Ledger Accounts.	153
4.	26.08.1960	No. 1609-FD-I-60/7314	Security deposits/caution money.	154
5.	23.10.1959	No. 6799-(3)FR-(I)59/13940	Personal Ledger Account.	155
15. Permanent Advance.				157-160
1.	12.07.1965	No. 5553-FR-II-65/12158	Permanent Advances.	157
2.	14.01.1960	No. 10634-3FR-I-59/424	Sanction of Permanent advances for subordinate office under rule 2.8(2) of PFR Volume-I.	159
16. Condemnation & Disposal of Store items & Vehicles.				161-170
1.	21.02.2002	No. 11/6/91-4FD-III/2002(317)	Amendment in Condemnation and Disposal Rules and procedure for store items and vehicles upto 31.12.2004 – Special Campaign for disposal	161
2.	10.07.2001	No. 11/6/91-4FD-III/2001	Amendment in Condemnation and Disposal Rules and procedure for store items and vehicles – Special Campaign for disposal.	163
3.	13.02.1991	No. 11/6/91-4FD-III/226	Amendment in Condemnation and Disposal Rules and procedures for store items and vehicles upto 31.12.91-Special Campaign for disposal.	166
4.	15.04.1987	No. 5/2/85-1B&C	Economy on expenditure – Disposal of condemned vehicles.	169
17. Rate of Interest on Loans from Govt./NABARD to Local Bodies etc.				171-186
1.	21.02.2007	No. 34/1(1)/91-WM(3)	Rates of interest to be charged on Loans from NABARD Investment in Transport, HVPN and Food & Supplies Deptt.etc. for the year 2006-2007.	171
2.	20.10.2004	No. 34/1(1)/91-WM(3)	Rates of interest to be charged on loans from NABARD, Transport, HVPN and Food & Supplies Deptt. etc. for the year 2004-2005.	173

Sr. No.	Date	Number	Subject	Page No.
3.	05.06.2003	No. 34/1(1)91-WM(3)	Rates of Interest to be charged on loans from NABARD, Investment in Transport, HVPNL and Food & Supplies Department etc. for the year 2003-2004.	174
4.	31.05.2002	No. 34/1(1)91-WM(3)	Rates of interest to be charged on loans from NABARD for Coop. Societies, Investment in Transport, State Electricity Board and Food & Supplies Department etc. for the year 2002-2003.	175
5.	01.08.2001	No. 34/1(1)91-WM(3)	Rates of interest to be charged on loans from NABARD for Co-op. Societies, Investment in Transport, HVPNL, and Food & Supplies Department etc. for the year 2001-2002.	176
6.	10.04.2001	No. 34/1(1)91-WM(3)	Rates of Interest to be charged on loans from NABARD for Co-op. Societies, Investment in Transport State Electricity Board and Food & Supplies Department etc. for the year 2000-2001.	177
7.	10.08.1998	No. 34/1(i)/91-WM(3)	Rates of Interest to be charged on Taccavi Loans, other than Taccavi loans, Local Bodies/Co-op. Societies, investment in Transport, State Electricity Board, Food & Supplies Department etc. for the year 1998-99.	178
8.	17.07.1997	No. 34/1(i)/91-WM(3)	-Do- for the year 1997-98.	179
9.	26.03.1997	No. 34/1(i)/91-WM(3)	-Do- for the year 1996-97.	180
10.	30.05.1995	No. 34/1(i)/91-WM(3)	-Do- for the years 1994-95 and 1995-96.	181
11.	16.01.1990	No. 34/1(i)/89-WM(3)	-Do- for the year 1989-90.	182
12.	17.03.1988	No. 34/6/83-WM(3)	-Do- for the year 1987-88.	183
13.	27.11.1987	No. 34/2/82-WM(3)	Fixation of rate of interest of loans advanced under the Punjab State Aid to Industries Act, 1935 during the year 1987-88.	184
14.	25.06.1986	No. 34/6/83-WM(3)	Rates of interest to be charged on Taccavi Loans, other than Taccavi loans, investment in Transport and Food & Supplies Department and loans to HSEB during the year 1986-87.	185
18. Misc. relating to financial rules.				187-260
1.	01.06.2011	No. 28/22/2011-3B&C	Regarding information of funds operated outside Government Accounts.	187
2.	03/23.05.11	No. 2/5/2010-1Pension	Mahatma Gandhi Swavlamban Pension Scheme – 2011.	189
3.	18.11.2010	No. 12/1/2008/HBPE/FD/SA/PPP	Policy for Public Private Partnership (PPP) in Haryana.	194

Sr. No.	Date	Number	Subject	Page No.
4.	06.10.2010	No. 28/27/2010-6B&C	Information regarding Societies constituted under the aegis of various departments and their source of financing.	204
5.	28.09.2010	No. 2/4/2010-4FR	Symbol for Indian Rupee.	206
6.	23.07.2010	No. 2/5/2009-4FR	Regarding constitution of Committee regarding amendment in Rule 19.6 Punjab Financial Rules, Volume I (Sr. No. 54 to 59).	208
7.	06.07.2010	No. 5/7/2009-1B&C	Transfer/utilisation (otherwise than initially envisaged) of posts within the organisation – instructions regarding.	209
8.	02.07.2010	No. 28/27/2010-6B&C	Information regarding Societies constituted under the aegis of various departments and their source of financing.	211
9.	17.06.2009	No. 5/5/2009-1B&C	Regulating the claim of satisfying the debt originating out of the verdicts of court of law in matters where the workmen are engaged on daily wages, etc, without authority and subsequently terminated in a manner found lawfully unsustainable and thus creating huge financial liability – procedure to be followed in future whenever the sanction of F.D. is sought in such like case.	213
10.	21.04.2009	क. 1 / 16 / 2002-4वि0ले0	हरियाणा राज्य लाटरी विभाग के शेष सरपलस स्टाफ को अन्य विभागों में समायोजित करने बारे।	216
11.	03.12.2007	No. 34/21/2007-2B&C	Regarding submission of Agenda Items to Finance Department of various meetings well in time.	218
12.	28.06.2006	No. 2/13/06-2PR(FD)	Grant sanction as a personal measure or under relaxation clause.	219
13.	21.10.2005	No. 5/8/2005-1B&C	Guidelines for quick disposal of case.	221
14.	30.06.2005	क. 14 / 27 / 2005-4वि.ले.	हरियाणा राज्य लाटरीज़ बन्द करने तथा लाटरीज़ विभाग में तैनात अमले को अन्य विभागों में समायोजन करने बारे।	222
15.	29.04.2005	No. 14/27/2005-4FA	Notification regarding prohibition on the sale of tickets of a lottery organized by any State w.e.f. 01.05.2005.	224
16.	12.07.2004	No. 45/101/2004-WM(6)	Grant of Loans for various purposes (House building/Conveyance/Computer/ Marriages of children/Sister) by Haryana Government to its employees.	225
17.	30.05.2003	No. 5/6/2003-1B&C	Regarding various purchases in the State Government Department.	226
18.	04.01.2001	No. 189-FD(FC Cell)-2000	Constitution of State Level Empowered Committee.	227
19.	15.11.2000	No. 2/6/2000-3FR-II	Physical Verification of cash during the course of regular audit inspection by A.G. Parties.	230

Sr. No.	Date	Number	Subject	Page No.
20.	28.03.2000	No. 12(3)5FG-II-2000	Issue of 13.50 percent Government of Haryana (National Small Savings Fund) (Non transferable) Special Securities, 1999.	231
21.	25.05.1999	No. 28/37/97-5B&C	Proper procedure of routing the cases to Finance Deptt.	234
22.	29.10.1997	No. IF&CC/RO(I)/Funds/97/1175	Guidelines on investment of Deposits/Surplus Funds by State Government Departments/ Public Enterprises.	235
23.	06.10.1997	No. 28/37/97-5B&C	Proper procedure of routine the cases to F.D.	238
24.	20.03.1995	No. 52/1/94-4FICW	Disposal of Arbitration cases – Guidelines regarding thereto.	239
25.	04.11.1991	No. 39/3/91-WM(I)	Booking of Recovery of interest and Principal in Recovery schedule in respect of Loans and advances to Government Servants.	241
26.	01.08.1989	No. 38/65-WM(6)-89	Regarding grant of Advances to Government employees.	242
27.	12.04.1989	No. 17-1-86-WM(4)	Issue of certificates for tax deducted at source under various provisions of Income Tax Act Unified Form No. 16 effective from 1-4-89 regarding.	243
28.	02.11.1987	No. 2/1(3)84-2FR-II	Store and stock of Material – Submission of quarterly reports regarding.	245
29.	28.11.1984	No. 5/27/81-1B&C	Purchase through DGS&D by the Govt. Departments.	246
30.	26.10.1981	No. 6/9/81-1IF&CC	Advances to RRBs under Section 17(3B) of the RBI Act - Rate of Interest.	248
31.	31.10.1969	No. 3349-FICW-69/30726	Accounting of earnest money deposits remitted by tenderers at treasuries in another State.	250
32.	02.08.1966	No. 11415-1FR-I-65/14250	Incurring of expenditure on obsequies or transport of deceased Government employees.	251
33.	02.07.1966	No. 2043-3FR-I-66/11921	Destruction of Paid Cheques.	252
34.	27/28.01.66	No. 11050-6FR-I-65/719	Preservation of Bill Register.	253
35.	10/17.12.65	No. 9587-FD-III-65	Purchase of Stores.	254
36.	17.08.1965	No. 6041-IFIC(238)-65/14246	Arbitration award case – Preparation of explanatory memo.	255
37.	06.05.1959	No. 2811-FR-I-59/4446	Fixation of minimum limit for calling tenders for supply of articles for public service.	257
38.	01.03.1956	No. 2132-FR-56/1664	Fraudulent withdrawals of.	258
39.	04.06.1955	No. 5648-FR-55/4397	Pleading of adequate securities by cashier.	259
19. Datewise list of instructions of Subjects relating to this Volume.				261-276