

**No. Fin-A-A(4)-1/2008-Part-I
Government of Himachal Pradesh
Finance (Budget) Department**

From:

The Principal Secretary (Finance) to the
Government of Himachal Pradesh.

To

1. All Administrative Secretaries to the
Government of Himachal Pradesh.
2. All Heads of Departments in H.P.

Dated Shimla-171002, the 16th September, 2010

**Subject:- Instructions regarding Excess Expenditure over and above the
Voted/Charged appropriation.**

Sir,

It has been observed that the departments are incurring excess expenditure over and above the authorized appropriation in violation of Article 204 of the Constitution of India according to which no money can be withdrawn from the Consolidated Fund of the State except under appropriation made by law passed in accordance with the provisions of this article.

Therefore, it has been decided that in future if any department incurs any expenditure over and above the authorized appropriation, a serious view will be taken and Finance Department would be forced to recommend action against such officers/officials.

It is, therefore, requested that the provisions of Articles 204 of the Constitution of India may be adhered to in letter and spirit and it may be ensured that no money is withdrawn from the Consolidated Fund of the State over and above the authorized appropriation (i.e. amount provided in original Budget and Supplementary Grants).

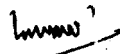
It has also been observed that many of the departments do not give a correct picture about the expected expenditures and savings in the Excess and Surrender Statement submitted by them at the time of preparation of Supplementary Demands for Grants. Many a times, the departments do not disclose expected and identifiable savings, which results in excess



provisions in Supplementary Demands for Grants, and these savings could otherwise have been used for meeting any additional demands by that department. This tendency on the part of departments has also been viewed seriously by Finance Department and it has been decided to recommend action against such departmental officers/officials where any savings are deliberately not disclosed by them. It is, therefore, also requested to give a correct picture while rendering accounts, especially of savings available with the department, in Excess and Surrender Statement to be submitted at the time of preparation of Supplementary Demands for Grants.

This may be brought to the notice of all concerned.

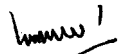
Yours faithfully,


**Secretary (Finance) to the
Govt. of Himachal Pradesh**

Endst. No. Fin-A-A(4)-1/2008-I Dated Shimla-171002, the

16th September, 2010

Copy is forwarded to the Commissioner (Tribal Development)/Advisor (Planning) and Director (Social Justice and Empowerment) with the request that no re-appropriation/re-allocation of plan funds be made in any case, after submission of **Revised Plan Ceiling** to Finance Department for preparation of Supplementary Demands for Grants as such allocations/re-appropriations lead to excess expenditure and are viewed seriously by PAC. Their attention is also invited to Rule 9.3 of Rules of Business of Government of Himachal Pradesh and Rule 44 of Himachal Pradesh General Financial Rules wherein powers of re-appropriation and limitations are clearly defined and to ensure that necessary action is taken according to the provisions of these Rules.


**Secretary (Finance) to the
Govt. of Himachal Pradesh**

