

MOST IMPORTANT

BUDGET MATTER

File No.FD-FB-108/1/2021-5FB1/ 539440
GOVERNMENT OF PUNJAB
DEPARTMENT OF FINANCE
(FINANCE BUDGET-I BRANCH)

Dated, Chandigarh the 05 April, 2023

To

- i) The Special Chief Secretaries, Additional Chief Secretaries, Financial Commissioners, Principal Secretaries & Administrative Secretaries to Govt. of Punjab;
- ii) All Heads of the Department;
- iii) All Commissioners of Division;
- iv) All Deputy Commissioners & District & Sessions Judges and;
- v) The Registrar, Punjab & Haryana High Court, Chandigarh;
- vi) Secretary, Punjab Vidhan Sabha.

Subject: (i) Guidelines for Management of State Finances (Receipts & Expenditure) during Financial Year 2023-24.

(ii) Guidelines for dealing with the Department of Finance.

Madam / Sir,

I am directed to inform you that budget for the Financial year 2023-24, after the approval of the State Legislature has been conveyed to all Administrative Department (ADs) vide letter no.101/10/2022-1FB1/565-571, dated 01-04-2023. The Budget documents are also available on "Punjab Budget App(apple app & android app" mobile app as well as on Department of Finance website (<https://finance.punjab.gov.in>).

2. Detailed guidelines dealing with Receipt Management and Expenditure Management for the Financial Year 2023-24 are hereby being issued, which ought to be adhered by all Administrative Departments and directorates/agencies under their control (Annexure-A). The Punjabi version of these instructions will follow shortly.

Yours Faithfully,

Harwinder Singh
(Harwinder Singh)

Budget Officer

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I/539440/2023

A copy is forwarded to the Chief Secretary to the Government of Punjab for his information, please.

Harvinder Singh
Budget Officer

To

Chief Secretary to the Government of Punjab

IDNo.FD-FB-108/1/2021-5FB1/539440

Dated, Chandigarh the 05 April,2023

A copy is forwarded to the Additional Chief Secretary to Chief Minister, Punjab for kind information.

Harvinder Singh
Budget Officer

To

Additional Chief Secretary to Chief Minister, Punjab.

ID No. FD-FB-108/1/2021-5FB1/539440

Dated, Chandigarh the, 05 April,2023

A copy of the above is forwarded to Secretary Finance, Secretary Expenditure, Special Secretary Finance for information and necessary action, please: -

Harvinder Singh
Budget Officer

To

- 1) All Secretaries Finance,
- 2) Secretary Expenditure,
- 3) Special Secretaries Finance

I D No.FD-FB-108/1/2021-5FB1/539440

Dated, Chandigarh, the 05 April,2023

Endst. No.FD-FB-108/1/2021-5FB1/539440

Dated, Chandigarh, the 05 April,2023

A copy of the above is forwarded to the following for information and necessary action, please: -

- i) Director, Treasuries and Accounts, Punjab, Chandigarh.
- ii) All District Treasury Officers and Treasury Officers.
- iii) In-charge NIC, New-IFMS

Harvinder Singh
Budget Officer

I/539440/2023

A copy of the above is forwarded to all Deputy Secretary Finance, all Under Secretaries Finance, all Superintendents of Finance Expenditure Branches, Finance Budget-2 Branch, all Finance Personnel Branches and Finance Pension Policy and Coordination Branch with the directions to ensure implementation of the above instructions in letter and spirit: -

Hasuinder Singh
Budget Officer

To

- i. All Deputy Secretaries Finance
- ii. All Under Secretary Finance
- iii. All Superintendents Finance Expenditure Branches
- iv. Superintendent, Finance Budget-2 Branch
- v. All Superintendents, Finance Personnel Branches
- vi. Superintendent, Finance Pension Policy and Coordination Branch

I D No.FD-FB-108/1/2021-5FB1/539440 Dated, Chandigarh, the 05 April, 2023

Endst.No.FD-FB-108/1/2021-5FB1/539440 Dated, Chandigarh the 05 April, 2023

A copy of the above is forwarded to the Accountant General (A&E), Punjab and Principal Accountant General (Audit), Punjab Chandigarh for information and necessary action.

Hasuinder Singh
Budget Officer

Copy:

Secretary / Finance Minister, Punjab

Private Secretary / Principal Secretary Finance

ANNEXURE-A**I) REVENUE MOBILISATION**

1. All Administrative Departments (ADs) are fully aware that revenue mobilization is of singular importance for any Government. Budget 2023-24 has set revenue targets, both TAX and NON TAX, which ought to be achieved for growth and development of the State. These targets have been set after due deliberations with the respective ADs and it is expected that ADs along with their sub agencies would work towards revenue maximization.
2. All Administrative Secretaries are requested to fix monthly/quarterly targets of Revenue Collection. Such targets should be both at the level of AD and also at the level of its units (say Divisions/ Districts/Sub-Districts etc.) and must be reviewed on a monthly basis by the Concerned Administrative Secretary.
3. The AD which fails to achieve the respective revenue targets as budgeted for FY 2023-24 without reasonable justification, may face a reduction of its budgetary allocations under various heads of expenditure automatically in the IFMS system.
4. The achievement/underachievement of the targets set forth for the officials shall be specifically remarked in their Annual Appraisal Report by the Competent Authority of the AD accordingly. The Administrative Secretaries may also initiate strict disciplinary action for Major Penalty under Punjab Civil Service (P&A) Rules 1970 against lowest performing officers.
5. As per Article 266 of the Constitution of India, all public money received on behalf of the State Government shall be credited to the Consolidated Fund of the State. No AD or its agency (unless explicitly exempted by FD) shall retain any receipt like tax, user charges, fees, cess etc. unless explicitly approval by Finance Department and shall ensure that these are deposited in the State treasury under the relevant Head of Account immediately. It would be the responsibility of the AD to get the relevant Head of Account opened, if not already done. Disciplinary

action against erring officials shall be initiated in case of any retention of State Revenue/Receipts in their Line Departments.

6. All ADs shall deposit the receipts in the State exchequer via online mode through the e-Receipt Portal of IFMS i.e. <https://ifms.punjab.gov.in/eRct/login> In case of any difficulty, IFMS team (NIC) or Directorate of Treasuries and Accounts may be contacted.
7. The Performance in achieving of the revenue targets shall be reviewed by the Department of Finance at the highest level with the concerned AD on quarterly basis.

II) EXPENDITURE MANAGEMENT:

1. The government is committed to cut wasteful expenditure and spend on priority areas, which have social and economic multiplier effect. ADs ought to work towards high quality, efficient and effective expenditure by ensuring transparency and accountability in the process.
2. All Administrative Secretaries /HoDs/DDOs shall ensure that the expenditure under the various Heads of Accounts is incurred within the budgetary allocations approved under the said Head of Account in the Budget Estimates 2023-24.
3. All Administrative Secretaries/HoDs/DDOs shall plan the expenditure in a manner that not more than **25%, 25%, 25% and 25%** of the budgetary allocation in the 1st, 2nd, 3rd and 4th quarter of this financial year. Expenditure incurred for the following would be exempted from the above quarterly restrictions:-
 - (a) SOEs 'Salaries', 'Wages', '28-Professional Services (only for payment of remuneration of outsourced manpower)', Grant-in-Aid (Salary), Medical Re-imbursement, Payment of electricity bills, Water bills ;
 - (b) Those Centrally Sponsored Schemes(CSS) where SNA has been opened and is active.
 - (c) 15th Finance Commission Grants
 - (d) Where any state scheme has a budget provision upto Rs.10 Crore.

4. In exceptional circumstances/cases which may require relaxation in quarterly restrictions as specified in para 3 above, the concerned AD shall submit a detailed proposal with proper reasons alongwith the extent of relaxation /quarters for which relaxation is required for the approval/concurrence of Department of Finance.
5. All the Administrative Secretaries/HoD/DDO shall ensure strict compliance of Section-6 (5) of FRBM Act, 2003 reproduced as under: -

“No department of the State Government shall allow any liabilities that have become due, to remain unpaid for a period of more than three months or to incur fresh liabilities, if previously incurred liabilities, have remained unpaid for period of more than three months.”

6. The Administrative Secretary shall be the “competent authority” to issue sanctions as per the budgetary allocations and as per the instructions in Para 3 above for both Revenue and capital Budget. However, the following Object Heads (SOEs) of the Revenue Budget shall be sent to the Department of Finance for prior approval before the expenditure is incurred or committed to be incurred against them: -

- I) 12- Foreign Travel Expenses.
- II) 28-Hiring of Professional Services.(FD's prior approval will be required to engage new professional/service provider. But FD's prior approval is not needed for getting services from already engaged professionals/service providers) For example- if a new outsourcing agency is to be hired, FD prior permission is needed. If an new outsourcing employee has to be hired as per the scope of work from an outsourcing agency already engaged, FD prior approval would not be required..
- III) 36-Grant-in-Aid- General (Non-Salary) (Only for Private institutions)
- IV) 45-Payment of Interest, including penal Interest.
- V) Office Vehicles and Transport Vehicles:
 - 07-Purchase of Staff Cars
 - 08- Hiring of Vehicles for Office Use

47- Hiring of Transport Vehicles

57- Purchase of Transport Vehicles.

However, if Centrally Sponsored Scheme permits for the provision/expenditure for the above purposes then the prior approval of Department of Finance will not be required. Administrative Departments shall be competent authority to submit the bills directly to the treasury.

VI) If any budget provision has been made under Major Heads of Loans and Advances to be given by State Govt., then prior approval of Department of Finance will be required for presentation of bills to the treasury.

7. Expenditure done for Sub-Head 98-Computerization in the State for Detailed Heads:-

01-Purchase of Computer Related Hardware.

05-Man Power.

Expenditure under these heads /sub heads/SOE will be done after getting clearance from Department of Governance Reforms.

8. The competent authority of the AD for according financial sanction under the rules shall not issue any single sanction for an amount in excess of Rs.25 crore except in the case of salary/wages or purchase of any single article of market value more than Rs.25 crore. To elaborate it further, suppose FD has released Rs.90 crore in a single case, the competent authority for issuing financial sanction shall issue four sanctions against this amount which may be of Rs.25 crore, Rs.25 crore, Rs.25 crore and Rs.15 crore i.e. not more than Rs.25 crore in any single financial sanction. This in no way means that works tenders are to be split. It is only for the purpose of submission of bills for clearing from the treasury.
9. The competent authority shall certify on all the sanctions enclosed with the bills being sent to concerned Treasury Officers, that the same has been vetted by SAS cadre officers posted in the Department.
10. Any incurring or commitment of incurring of expenditure which is more than the budgetary allocations provided to in BE 2023-24 without the explicit prior

approval of Department of Finance shall entail not only strict disciplinary action against the authority sanctioning such expenditure but also summary rejection of such proposal by the Department of Finance for revision of budget.

11. It shall be ensured that under no circumstances, DDO powers are entrusted and exercised by anyone other than a regular Group 'A'/Group 'B' Govt. employee and preferably by SAS cadre officials. However, in case, the powers are to be entrusted to a Group 'C' employee (Except for the School Education Department), the explicit prior approval of Department of Finance shall be obtained.
12. All Administrative Secretaries/HoD shall accordingly distribute the Budget amongst the DDOs with a copy endorsed to the Director, Treasuries & Accounts as well as the concerned District Treasury Officer/Treasury Officers without fail.
13. It is clarified that all refund cases e.g. in VAT/ Stamp Duty etc. shall be duly vetted by the SAS Official posted in the said Office before presentation of the bill to the treasury. However, in cases where the office does not have any post of SAS official or the post is lying vacant, such refund may be got vetted from the office of Deputy Controller, Finance and Account, Internal Audit Organization in the concerned district.

III) **GUIDELINES RELATING TO EXPENDITURE UNDER CAPITAL HEAD:-**

1. It has been noticed that the Administrative Department sent cases to the Department of Finance for clearing the liability of the previous year (s). In the absence of complete proposal it becomes difficult to process the case or to arrive at the decision. The Administrative Department should therefore send such proposals pertaining to liabilities of previous year(s) giving inter alia, the information in the following Performa: -
 - i. Full particulars of the scheme.
 - ii. Year to which the liability pertains.
 - iii. The Budget Estimate/Revised Estimate of the financial year to which the liability pertains for the specific scheme .

- iv. The expenditure actually booked against these estimates as per Accountant General (A&E), Punjab of that financial year.
- v. Whether the liability was within the budgetary provision of that financial year or liability was in excess of the available budget of that year for the purpose.
- vi. Whether the scheme was centrally sponsored scheme? If yes, whether the Central Government share was credited in the treasury (indicate date of actual credit in the State Treasury).
- vii. Budgetary provision for the year 2023-24.
- viii. Balance budgetary provision available in the 2023-24.
- ix. The proposals for clearing the previous year's or years liability may be sent independently and may not be mixed up with any other proposal for release of funds. However, no additional funds will be provided to the department during the FY 2023-24.
2. State Schemes/projects/programmes whereby the budgetary provision during Financial year 2023-24 is available. The Departments are advised to incur expenditure only the utmost requirement and no revision /additional budget is sought by the Administrative Department for that particular State Scheme/project/programme during FY 2023-24.
3. AD would not require prior sanction/approval for capital expenditure in State schemes if there is required budget provision and can submit bills to the treasury. Drawal of funds with AC bills shall be allowed only upto 20% (as mobilisation advance) of the project cost. ADs would be able to draw more than mobilisation advance only with fully vouched bills.
4. Third party payment should be made in case of amount drawn through fully voucher bills through ECS/RTGS/NEFT.

IV) IMPLEMENTATION OF NEW PROCEDURE REG CENTRALLY SPONSORED**SCHEMES:-**

- Haswinder Singh*
- a) All ADs will follow guidelines issued by Govt. of India, Department of Expenditure vide their guidelines/instruction dated 23.03.2021 and subsequent guidelines issued by Govt. of India for release of funds under Centrally Sponsored Schemes.
 - b) All ADs will ensure that proposals for additional budget, if required will be sent to Department of Finance immediately.
 - c) All ADs will ensure timely submission of bills for Central share as well as the commensurate State share to the Single Nodal Agency (SNA) account within 30 days of its receipt as per Govt. of India decision conveyed vide their letter no.1(13)/PFMS/2020, dated 16-02-2023.
 - d) All ADs will ensure that the report, about the credit of Centrally share in the State treasury, must be obtained from Finance Department and attached with the bill to be presented in the treasury.
 - e) As envisaged by Govt. of India their letter no.1(13)/PFMS/2020, dated 15 July, 2022 copy of which has already been supplied to all ADs, the SNA of each CSS in the State shall compute the total interest earned out of the funds received in its account (both from the Central Government and the State Government) in the 1st week of April. The interest earned shall be apportioned by the SNA between the Central Government and the State Governments per the approved funding pattern of the CSS and shall be deposited in the respective consolidated funds.

V) GUIDELINES FOR EXTERNALLY AIDED PROJECTS, NABARD, 15TH FINANCE**COMMISSION GRANT-IN-AID AND CENTRALLY SPONSORED SCHEMES :-**

- (a) AD shall be competent to present bills (both central & state share) in the concerned treasury office as per the approved budget for

the following schemes/projects without referring the case to Department of Finance:-

- i. Externally aided projects,
- ii. Projects funded by NABARD,
- iii. 15th Finance Commission Grant-in-Aid,
- iv. Centrally Sponsored Schemes where SNA has been opened.

However, any such sanction by the AD shall be subject to the condition that before issuing financial sanctions relating to these schemes, Administrative Department shall ensure on the basis of report sent by the Department of Finance (concerned expenditure branch) that the requisite funds/assistance /loan of the particular EAP/NABARD Project, Finance Commission Grant in Aid and Central Share of Centrally Sponsored Schemes have been received and credited in the State Treasury. All ADs will ensure that this report must be attached to the bills. In the absence of reporting from Finance Department, no bill will be accepted in the State treasuries.

- (b) All the drawal applications along with Annexures for the Projects funded by NABARD should be signed by the Administrative Secretaries.

VI) DUTIES OF DDO:-

1. The DDO shall strictly adhere to the budgetary/quarterly allocations under all Heads of accounts made by the concerned HoD.
2. The DDO shall ensure that payments are released directly to the third parties through ECS/RTGS/NEFT and no funds are deposited in their Bank Account, if any except where the Department of Finance has specifically permitted the AD /its subordinate office (s) to do the same.
3. The DDO shall also ensure that pending liabilities carried over from the previous year shall be paid from out of the current year's budget before any other bills are submitted to the treasury and the same be certified on the bills during its presentation to the treasury.

4. The system of release of funds through Letter of Credit (LOC) has been abolished w.e.f.1st of April,2013. No Letters of Credits shall be issued except with prior sanction of Department of Finance in exceptional cases.
5. The DDO shall certify on all bills that no separate Bank Account is being maintained by DDO or the office. However, if a bank account is being maintained by a DDO, the details of the Bank Account along with the approval of Department of Finance to open the bank account (in case no approval of Department of Finance has been obtained, the same may also be mentioned), available balance as on 31.03.2023 and a certificate that the available balance alongwith interest, as on 31.03.2023, has been deposited in the treasury, be provided. The bill shall be accompanied with a copy of passbook having the relevant entry of deposit of the available balance with the treasury. The bill, not accompanied by the said certificate, shall be summarily objected to and returned by the treasury. **The schemes for which permission for opening and maintaining bank accounts after 01.04.2020 has been accorded by the Department of Finance are permitted to maintain only such bank accounts (allowed by Department of Finance) till 31.03.2024. Further, Department of Finance has already issued detailed instructions for SNA accounts vide letter no.FD-FB-2013-4FB2/233083/2021, dated 19.08.2021. ADs must adhere to these SNA instructions.**
6. The misrepresentation, concealment or false reporting of the information by the DDO, as required in Para III above shall invite departmental action for major penalty under Punjab Civil Services (P & A) Rules, 1970 against the concerned DDO.

VII) **OTHER GENERAL DUTIES OF AD/HoD/DDO:-**

- a) While incurring expenditure under the object head "salaries," it shall be ensured that the bill is prepared and submitted only against the posts sanctioned and approved for the FY 2023-24 by the Department of Finance.

The AD shall ensure the submission of DC Bills of the AC Bills drawn within the six months, failing which the next AC bills under the relevant head shall not be accepted by IFMS. In this para, exceptions are given as under :-

- i. In case of explicit approval of the Department of Finance
 - ii. In case of CSS funds released in SNA accounts.
- b) Expenditure against the List of SoEs-09,10,58 and 59 relating to POL and Maintenance of official/transport vehicles shall be incurred only against those sanctioned vehicles which have been correctly enrolled and duly verified in the Vehicle Management System (VMS) by the AD.
- c) Any expenditure against SoEs 07, 08, and 57 relating to Hiring and Purchase of vehicles can be incurred only with the specific prior approval of Department of Finance even if budgetary allocation has been provided for in this regard. Further, the proposal for approval of Department of Finance in this regard shall be considered only as per the entitlement of the officer in terms of the letter of Department of Transport issued vide No.9/1/2016-3T2(P.F.)/333, dated the 22.02.2023 or a proper justification in case of other transport vehicles like Ambulances, Buses to transport men and material on official duty etc.
- d) Expenditure on SoE 'Telephone' shall be incurred only for sanctioned number of telephones and as per the norms fixed by the Department of Finance and Department of Printing and Stationery in this regard.
- e) Electricity: The instructions issued by the Department of Finance vide letter no. TA(DDI/IFMS)/2020/7415-24, dated 12 November,2020 titled Generation of Unique Virtual Account for the purpose of paying Electricity bills of PSPCL by the various offices of Government of Punjab(GOP)" (copy enclosed) shall continue to remain in force in FY 2023-24.
- f) Indicative Advertisements: Administrative Departments shall ensure meticulous compliance of instructions w.r.t. indicative Advertisements for publishing Notices inviting Tenders/RFP for public procurement issued vide letter no.FD-

FB-108/3/2021-5FB1/165963, dated 05.04.2021, Punjab Procurement ACT and Rules.

- g) However, wherever approval of Department of Finance is explicitly required as per provisions of Punjab Financial Rules or any other instructions, the same shall continue to be obtained prior to incurring of such expenditure.

VIII) **DEPOSIT WORKS: -**

- a) All funds received from third parties by the Administrative Departments shall be deposited into public account in major head: '8443-Civil Deposits' under appropriate Minor/sub-Head. The expenditure from the head shall be regulated in accordance with the Punjab Treasury Rules and Punjab Financial Rules.
- b) In cases where amounts have been withdrawn from the Consolidated Fund of the State and deposited into bank accounts/PLAs etc. after express permission of Finance Department and still remained unspent on 31.03.2023, it shall be credited into the relevant receipt head of Account of the Department.
- c) No Administrative Department shall maintain any Bank Account to park the funds drawn from the Consolidated Fund of the State without the explicit approval of Department of Finance. In cases where the Departments have been authorized to open bank accounts by Department of Finance, the amount remaining unspent along with the interest on 31.03.2023 in such accounts shall immediately be deposited into the relevant Receipt Head of the Department concerned.
- d) The instructions of the Department of Finance issued vide No.8/1/2015-5FB1/301674/1; dated 23.08.2018 (copy annexed) shall be adhered to by all AD/HoD and Executing Authorities in letter and spirit.

IX) **SAVINGS UNDER PROJECTS:-**

It is often seen that the allotment of tenders of works etc. by the ADs is at the rate (bid allotment) lower than the estimated amount (DNIT) resulting in savings. The AD/HoD/Executing Authority shall not divert the savings to any other work.

Any such diversion is not only against the Punjab Financial Rules resulting in audit objections but also calls for strict disciplinary action for major penalty against the concerned officers/officials under the Punjab Civil Services (P & A) Rules, 1970. AD shall surrender such savings during the Revised Estimates.

X) GUIDELINES w.r.t. IMPREST:-

The ADs which have been allowed the facility of imprest money shall be allowed to draw the same from treasury by way of treasury cheques or credit into the account of DDO if maintained with prior sanction of the Department of Finance.

XI) ADJUSTMENTS THROUGH BOOK TRANSFER: -

In cases where adjustments are required to be made through book transfers, no cash will be withdrawn from the Treasury and the accounts will be settled through book transfer only, through Accountant General (A&E) Punjab.

XII) GUIDELINES w.r.t. REQUIREMENT OF ADDITIONAL BUDGET:-

- a) AD shall avoid seeking additional budgetary allocations since the budget proposals have been finalized in due consultation with the AD. AD ought to resort to re-appropriation of funds, if required. AD, may resort to additional funds only in extraordinary circumstances and submitted the case to the Department of Finance with proper justification by the Administrative Department alongwith relevant data.
- b) In case the exceptional circumstances warrant additional budget for a scheme already included in budget 2023-24, AD may submit their proposal directly to the Department of Finance without seeking the prior concurrence of Department of Planning.
- c) In case, a new scheme is to be launched by an AD during the course of FY 2023-24, prior concurrence of Department of Planning shall be obtained by the Administrative Department before approaching the Department of Finance.

XIII) DUTIES OF DISTRICT TREASURY OFFICER:-

The District Treasury Officers (DTO)/Treasury Officers (TO) shall ensure that the bills are passed in accordance with the relevant provisions of Punjab Treasury Rules.

- a) The DTO/TO shall ensure that the bills submitted to them by the AD/HoD/DDO are as per the budgetary allocations provided under various Heads of accounts as well as the quarterly restrictions as laid in these instruction.
- b) The DTO/TO shall also ensure that the DDO have submitted DC bills in respect of all drawls, which are made prior to six months through AC bills before further drawls through AC bills are permitted in that particular Scheme/Major Head/Minor Head/Sub Head. It is further clarified that if bill in respect of an AC bill drawn prior to six months from one Sub-Head is pending it will not be an impediment for drawl of AC bill from another Sub-Head of account.
- c) The DTO/TO shall also ensure that the payments are released directly to third parties except in the cases where the DDO have been allowed by the Department of Finance to draw imprest money by way of credit into Bank accounts and if such account is authorized by Department of Finance or by way of treasury cheque.
- d) The Treasuries shall also ensure not to entertain/pass the bills, which fail to specifically mention that the sanction of the bill has been vetted by SAS cadre officer posted by Department of Finance.
- e) The DTO/TO shall ensure that the AD/HoD/DDO while submitting the bill has certified w.r.t. bank accounts, if any, of the AD/HoD/DDO, available balance as on 31.03.2023 and deposition of the same in the bank account as well as the copy of passbook showing an entry w.r.t. deposition of available balance in the treasury as per Sub-Para-VI(5) of these instructions.

- f) Any negligence by any official or Treasury officers in ensuring compliance of these guidelines shall invite strict disciplinary action under Punjab Civil Services (Punishment & Appeal Rules, 1970). Necessary instructions in this regard were also issued vide Finance Department's letter No. 1/13/2018-1FBI/1750077/1, dated 27.02.2018 (copy attached).

XIV) SPECIAL EXCEPTIONS:-

- a) **SoE-POL:** In exceptional circumstances where an employee incurs expenditure on his own for official work, the guidelines for reimbursement, shall be as follow: -

- i) The concerned employee shall submit a certificate on the hard copy of the bill to be presented to the treasury in the following format: -

"The POL/Office expenditure bill amounting to Rs._____ for the period from_____to_____of office has been paid by me and the same be reimbursed to me in my account No_____ Bank_____branch_____

I undertake that in case of above said claim is proved to be false, I shall be liable for action as per law in addition to the departmental proceedings under Punjab Civil Services Punishment & Appeal Rules 1970.

Signature_____

Name_____

Designation_____

- ii) The above said certificate shall be countersigned by the concerned DDO.
- iii) In case the payment has been made by the DDO only & the above said certificate is being signed by the concerned DDO, there shall be no requirement of separate certification by DDO but the fact be mentioned at the end of the certificate alongwith designation, as _____cum-DDO.

iv) Vetting by SAS officials: - A relaxation in view of the fact that SAS officials are not posted in all offices of all Administrative Department of Govt. of Punjab is provided as follow:

v) The DDO shall certify in the following format;

"It is, hereby, certified that_____ office does not have sanctioned post of SAS official/ post lying vacant and therefore, the sanction cannot be vetted by the SAS official. However, all checks as stipulated in the instructions issued by the Department of Finance, GoP from time to time have been carried out while preparing the bill.

Signature_____

Name_____

Designation_____

b) GPF accounts:-

i) The GPF sanctioning authority of the department shall certify the following in the sanction orders: -

"It is, hereby, certified that the ledger of GPF A/C NO._____of_____(Name of employee) has been completed till_____ whereby all receipts as well as withdrawal from time to time since the date of joining have been entered. The present withdrawal amount of Rs_____has also been duly entered in the ledger account of the beneficiaries.

ii) It is further clarified that where sanctions are signed by SAS officer, there will be no need of separate vetting.

iii) However, wherever SAS official is posted, the sanction must be got vetted from the said official.

iv) Vetting by SAS officials: A relaxation in view of the fact that SAS officials are not posted in all offices of all Administrative Department of Govt. of Punjab is

provided as follows:

The DDO shall certify in the following format:

"It is, hereby, certified that_____ Office does not have sanctioned post of SAS official/post lying Vacant and therefore, the sanction cannot be vetted by the SAS official. However, all checks as stipulated in the instructions issued by the Department of Finance, Govt. of Punjab from time to time have been carried out while preparing the bill.

Signature_____

Name_____

Designation_____

XV) PROCEDURAL GUIDELINES FOR DEALING WITH DEPARTMENT OF FINANCE:-

- i. Only Administrative Departments(ADs) shall send the proposals to the Department of Finance. No subordinate office of any Administrative Department shall independently, by bypassing the Administrative Departments, communicate with the Department of Finance.
- ii. Administrative Departments shall communicate with Department of Finance only through single files sent through e office. Department of Finance shall not be entertaining any letters, DOs, manual files, emails etc. from any Administrative Department.
- iii. It is seen, Administrative Departments send various proposals to Department of Finance ranging from release of budget, authorization of DDO Powers, opening/maintaining of bank accounts or issues related to manpower. It is essential for Administrative Department to appropriately mark its file/proposal for quick action. The single files shall be duly marked as Department of Finance / (Name of branch). For the convenience of Administrative Department, the files, as per the issue, be marked as:

- a) Finance Expenditure Branches: All matters relates to expenditure and Additional Budget.

- b) Budget Branches: opening/maintaining of bank accounts, reporting of funds received in State Treasury, DDO powers and opening of sub heads via concerned expenditure branch.
 - c) Finance Personnel Branches: Creation of posts, pay scales, issues related to manpower, restructuring of Departments and other associated issues.
 - d) Finance Pension Policy and Coordination: Pension related Cases.
- iv. Administrative Departments shall ensure that every proposal which is required to be sent to Department of Finance shall be forwarded only with the due comments/views of the SAS cadre officer posted by the Department of Finance in the said AD.
- v. The Budget, Expenditure and Personnel Branches of the Department of Finance shall also ensure that the proposal of the AD which does not have the comments/views of such SAS cadre officer are returned IMMEDIATELY for the comments of SAS Officer posted in AD through the concerned Administrative Secretary.

