

**ਦਫਤਰ ਡਾਇਰੈਕਟਰ ਸਿੱਖਿਆ ਵਿਭਾਗ (ਸੈਸਿ), ਪੰਜਾਬ, ਐਸ.ਏ.ਐਸ. ਨਗਰ
(ਕੋਆਰਡੀਨੇਸ਼ਨ ਸ਼ਾਖਾ)**

ਸੇਵਾ ਵਿਖੇ

ਸਮੂਹ ਜ਼ਿਲ੍ਹਾ ਸਿੱਖਿਆ ਅਫਸਰ (ਸੈਸਿ)
ਪੰਜਾਬ

ਮੀਮੋ ਨੰ: 15/1-2019 ਕੋ ਸ਼ਾਖਾ (1)/ 329404
ਮਿਤੀ: ੨੫.09.2019

ਵਿਸ਼ਾ: Clarification w.r.t. the instructions letter no. 3/2/2018-4FB1/379 dated 11.04.2019 and letter no. 3/2/2018-4FB1/640 dated 19.06.2019 regarding Management of Government Expenditure during the Financial year 2019-20.

ਹਵਾਲਾ: ਪੰਜਾਬ ਸਰਕਾਰ, ਵਿੱਤ ਵਿਭਾਗ (ਵਿੱਤ ਬਜਟ-1 ਸ਼ਾਖਾ) ਦਾ ਪੱਤਰ ਨੰ: 3/2/2018-4FB1/1557957/1 ਮਿਤੀ 27.08.2019.

ਉਪਰੋਕਤ ਵਿਸ਼ੇ ਤੇ ਹਵਾਲਾ ਅਧੀਨ ਪੱਤਰ ਦੀ ਕਾਪੀ ਆਪ ਨੂੰ ਇੰਨ ਬਿੰਨ ਪਾਲਣਾ ਹਿੱਤ ਭੇਜੀ ਜਾਂਦੀ ਹੈ।

ਨੱਥੀ: ਉਕਤ ਅਨੁਸਾਰ

੨੫.੦੯.੧੯
ਸਹਾਇਕ ਡਾਇਰੈਕਟਰ(ਕੋ.ਸ਼ਾਖਾ)

ਪਿੱਠ.ਅੰ.ਨੰ: ਉਕਤ

- ਮਿਤੀ ੨੫.09.2019
1. ਉਤਾਰਾ ਦਫਤਰ ਡਾਇਰੈਕਟਰ ਸਿੱਖਿਆ ਵਿਭਾਗ (ਸੈਸਿ), ਪੰਜਾਬ ਵਿਖੇ ਡਿਪਟੀ ਕੰਟਰੋਲਰ (ਵਿੱਤ ਤੇ ਲੇਖਾ) ਫੰਡਜ਼ ਨੂੰ ਇੰਨ ਬਿੰਨ ਪਾਲਣਾ ਹਿੱਤ ਭੇਜਿਆ ਜਾਂਦਾ ਹੈ।
 2. ਇਹ ਹਦਾਇਤਾ ਵਿਭਾਗ ਦੀ ਵੈਬਸਾਈਟ www.ssapunjab.org ਤੇ ਵੀ ਉਪਲਬੱਧ ਹਨ

੨੫.੦੯.੧੯
ਸਹਾਇਕ ਡਾਇਰੈਕਟਰ(ਕੋ.ਸ਼ਾਖਾ)

200083 मठा
10/09/19

No.3/2/2018-4FB1/15 5795711
GOVERNMENT OF PUNJAB
DEPARTMENT OF FINANCE
(FINANCE BUDGET 1 BRANCH)

Dated, Chandigarh the 27 August, 2019

To

- i) All Special Chief Secretaries, Addl. Chief Secretaries, Financial Commissioners, Principal Secretaries & Administrative Secretaries to Government of Punjab.
- ii) All the Heads of Departments of the State of Punjab
- iii) All the Commissioners of Divisions,
- iv) All the Dy. Commissioners & District and Session Judges
- v) The Registrar, Punjab & Haryana High Court, Chandigarh
- vi) The Secretary, Punjab Vidhan Sabha

Subject: Clarification w.r.t. the instructions letter no 3/2/2018-4FB1/379 dated 11-4-2019 and letter no 3/2/2018-4FB1/640 dated 19-6-2019 regarding Management of Government Expenditure during the Financial year 2019-20.

Sir/Madam,

I am directed to refer to the Department of Finance instructions issued vide letter no 3/2/2018-4FB1/379 dated 11-4-2019 and letter no 3/2/2018-4FB1/640 dated 19-6-2019 on the subject noted above and to say that certain clarifications have been sought w.r.t. matters contained in these instructions.

2. The matter has been carefully examined and the necessary clarifications as follows are being issued:-

Sr. No	Existing para no.	Existing para	New para
1	2	3	4
1	Para No.2(VI)(a) of instructions dated 11.4.19	Administrative Departments shall be competent to present bills in the concerned treasury office as per the approved budget for the following schemes/projects without referring the case to FD: i. Externally aided projects, ii. Projects funded by NABARD, However, any such sanction by the AD shall be subject to quarterly restrictions on expenditure as per sub-para-II	Administrative Departments shall be competent to present bills in the concerned treasury office as per the approved budget for the following schemes/ projects without referring the case to FD: i. Externally aided projects, ii. Projects funded by NABARD, iii. CSS where the Central Share is 80% or above

		<p>(b) of these instructions and further subject to the condition that the Administrative Department, before issuing financial sanctions relating to these schemes shall ensure on the basis of written report/confirmation from the Department of Finance that the requisite assistance /loan of the particular EAP/NABARD Project has been received and <i>credited in the State Treasury.</i></p>	<p>iv. Schemes/projects/ programmes of the AD whereby the total budgetary provision during Financial year 2019-20 is Rs.5 Crores or below subject to the condition that no revision/ additional budget is sought by the Administrative Department for that particular scheme/ project/ programme during Financial Year 2019-20.</p> <p>However, any such sanction by the AD shall be subject to <i>quarterly restrictions</i> on expenditure as per sub-para-II (b) of these instructions and further subject to the condition that the Administrative Department, before issuing financial sanctions relating to these schemes shall ensure on the basis of written report/confirmation from the Department of Finance that the requisite assistance /loan of the particular EAP/NABARD Project and CSS has been received and <i>credited in the State Treasury.</i></p>
2	<p>Para No.2(II)(b) of instructions dated 11.4. 19</p>	<p>All Administrative Secretaries /HoDs/DDOs shall plan the expenditure in a manner that not more than 20%, 30%, 30% and 20% of the budgetary allocation, except under SOEs 'Salaries',</p>	<p>All Administrative Secretaries/ HoDs/DDOs shall plan the expenditure in a manner that not more than 20%, 30%, 30% and 20% of the budgetary allocation except under SOEs</p>

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		<p>'Wages', '28-Professional Services' (only for payment of remuneration of outsourced staff), 'Grant-in-Aid (Salary)' 'Medical re-imburement', payment of electricity bills and water bills is spent in the 1st, 2nd, 3rd and 4th quarter of 2019-20, respectively.</p>	<p>'Salaries', 'Wages', '28-Professional Services' (only for payment of remuneration of outsourced staff), 'Grant-in-Aid (Salary)' 'Medical re-imburement', 'payment of electricity bills', 'water bills' and schemes/ projects/ programmes of the AD whereby the total budgetary provisions during FY 2019-20 is Rs. 5 Crores or below subject to the condition that no revision/ additional budget is sought by the AD for that particular scheme/ project/ programme during FY 2019-20, is spent in the 1st, 2nd, 3rd and 4th quarter of 2019-20, respectively.</p>
3	Para No.2(III)(c) of instructions dated 11.4. 19	<p>Subject to provisions of Punjab Financial Rules, the Administrative Secretary shall be the "competent authority" to issue sanctions as per the budgetary allocations and as per the instructions in Sub-Para- II (b) above <i>only</i> for the <u>Revenue Budget</u> except for the following Object Heads (SOEs) which shall be sent to the Department of Finance for prior approval before the expenditure is incurred or committed to be incurred against them:-</p> <ul style="list-style-type: none"> i) 12-Foreign Travel Expenses. ii) 28-Professional Services (Except payment of remuneration of outsourced staff). 	<p>Subject to provisions of Punjab Financial Rules, the Administrative Secretary shall be the "competent authority" to issue sanctions as per the budgetary allocations and as per the instructions in Sub-Para- II (b) above <i>only</i> for the <u>Revenue Budget</u> except for the following Object Heads (SOEs) which shall be sent to the Department of Finance for prior approval before the expenditure is incurred or committed to be incurred against them:-</p> <ul style="list-style-type: none"> i) 12- Foreign Travel Expenses. ii) 28-Professional Services (Except payment of remuneration of

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		<p>iii) 33-Subsidies</p> <p>iv) 36-Grant-in-Aid- General (Non-Salary) (Not applicable to Government and semi Government Organizations).</p> <p>v) 45-Payment of interest, including penal interest.</p> <p>vi) Sub-Head 98- Computerization in the State for Detailed Heads:- 01-Purchase of Computer Related Hardware. 05-Man Power.</p> <p>vii) Purchase of vehicles.</p>	<p>outsourced staff).</p> <p>iii) 33-Subsidies</p> <p>iv) 35- Grant- in- Aid (for creation of Capital Assets)</p> <p>v) 36-Grant-in-Aid- General (Non-Salary) (Not applicable to Government and semi Government Organizations).</p> <p>vi) 45-Payment of interest, including penal interest.</p> <p>vii) Sub-Head 98- Computerization in the State for Detailed Heads:- 01- Purchase of Computer Related Hardware. 05-Man Power.</p> <p>viii) Purchase of vehicles.</p>
4	Para No. 3 of amended instructions dated 19.6.19	<p>It is, however, clarified that all refund cases e.g.in VAT/GST/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 Organisation in the concerned District.</p>	<p>The word GST is omitted from existing para of instructions and new para reads as under:-</p> <p>It is, however, 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</p>

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			District.
5.	New instructions	---	<p>It has been noticed that the Administrative Departments send cases to the Department of Finance for clearing the liability/ liabilities 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 departments should, therefore, send such proposals pertaining to liabilities of previous year (s) giving inter alia, the information in the following proforma:-</p> <ul style="list-style-type: none"> i) Full particulars of the scheme. ii) Whether it relates to projects seminars / programmes. iii) Year to which the liability pertains. <p>The Budget Estimate /Revised Estimate of the financial year to which the liability pertains for the specific scheme and the expenditure actually booked against these estimates as per Accountant General (A&E) of that financial year.</p> <ul style="list-style-type: none"> iv) 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.

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			<p>v) 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 Treasury).</p> <p>vi) The reasons for not clearing these liability during the concerned financial year.</p> <p>vii) Budgetary provision for the year 2019-20.</p> <p>viii) Balance Budgetary provision available in 2019-20.</p> <p>The proposals for clearing the previous year's 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 F.Y. 2019-20.</p>
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It is requested to ensure a meticulous compliance of these instructions in letter and spirit.

Yours faithfully,

Harwinder Singh
(Harwinder Singh)
Budget Officer

A copy of the above is forwarded to the Chief Secretary to Government of Punjab for kind information and necessary action, please.

Harwinder Singh
Budget Officer
2

To

The Chief Secretary, Government of Punjab.
Chandigarh.

I.D. No.3/2/2018-4FB/1/1557957)2

Dated, Chandigarh the 27 August, 2019

Endst. No.3/2/2018-4FB1/1557957/3

Dated, Chandigarh the 27 August, 2019

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

1. Director, Treasury & Accounts, Punjab.
2. All District Treasury Officers and Treasury Officers.
3. PS/Secretary Finance, PA/ASF and PA/ITA
4. All Deputy Secretaries/ Under Secretaries/ Superintendents, Finance Expenditure Branches and Finance Budget Branches with the directions to implement the above instruction in letter and spirit.
5. In-charge, TCS.

Harvinder Singh
Budget Officer

Endst. No.3/2/2018-4FB1/1557957/4

Dated, Chandigarh the 27 August, 2019

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

Harvinder Singh
Budget Officer