

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

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

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

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
<b>8. Procedure regarding remittance to Treasury and withdrawal of money.</b>				<b>71-88</b>
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
<b>9. Restructuring of the Accountant General Offices.</b>				<b>89-98</b>
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
<b>10. Supply of copy of sanction/grant/contract for purchase etc. to AG.</b>				<b>99-108</b>
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.	<b>08.09.1987</b>	No. 28/26/87-2B&C	Supply of copies of Financial Sanctions/ information in respect of Drawing & Disbursing Officers.	<b>106</b>
8.	<b>13.02.1985</b>	No. 28/8/84-2B&C	Furnishing of copies of sanctions to Accountant General (Audit) Haryana.	<b>108</b>
<b>11. Ex-post facto sanction.</b>				<b>109-112</b>
1.	<b>18.07.1963</b>	No. 4721-B&C-63	Ex-post-facto saction.	<b>109</b>
2.	<b>05.04.1958</b>	No. 1024-B&C-58	Ex-post-facto saction.	<b>110</b>
3.	<b>02.12.1949</b>	No. 4542-B-49/3299	Ex-post-facto saction.	<b>111</b>
<b>12. Recovery of arrears of Revenue Receipt/Govt. dues/loans to Board/ Corporations/Employees.</b>				<b>113-138</b>
1.	<b>09.03.2011</b>	No. 28/43/2010-1B&C	Charging of interest on advances given to Corporations etc.	<b>113</b>
2.	<b>23.03.2009</b>	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.	<b>115</b>
3.	<b>09.08.1996</b>	No. 32/3/96-WM(7)	Recovery of Loans & Advances and interest/penal interest thereon.	<b>117</b>
4.	<b>21.05.1993</b>	No. 1/12/91-WM(7)	Recovery of Government Dues – Arrears of Revenue Receipts and Loans.	<b>120</b>
5.	<b>30.10.1992</b>	No. 1/12/91-WM(7)	Recovery of Government Dues – Arrears of Revenue Receipts and Loans.	<b>122</b>
6.	<b>28.11.1989</b>	No. 8009-WM(7)-89	Write off the irrecoverable amount of HBA/MA etc.	<b>128</b>
7.	<b>21.03.1979</b>	No. 1/6/78-SAFD	Guidelines for watching recoveries of Government loans with interest and dividends etc. from State Undertakings.	<b>129</b>
8.	<b>01.12.1961</b>	No. Loan-62(10)61/15625	Loans advanced/utilised by the State Government.	<b>136</b>
9.	<b>06.10.1960</b>	No. 8741-(7)FR-II-60/8550	Recoveries from subsistence allowance.	<b>138</b>
<b>13. Recovery of excess payment or responsibility for loss sustained through fraud, negligence etc.</b>				<b>139-150</b>
1.	<b>20.06.2011</b>	No. 18/5/2011-3B&C	Instructions regarding suspected embezzlement and wasteful expenditure etc.	<b>139</b>
2.	<b>25.05.2010</b>	No. 1/23/2010-2PR(FD)	Regarding recovery of excess payment/amount made to Government employee.	<b>141</b>
3.	<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>145</b>

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

<b>Sr. No.</b>	<b>Date</b>	<b>Number</b>	<b>Subject</b>	<b>Page No.</b>
3.	<b>05.06.2003</b>	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.	<b>174</b>
4.	<b>31.05.2002</b>	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.	<b>175</b>
5.	<b>01.08.2001</b>	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.	<b>176</b>
6.	<b>10.04.2001</b>	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.	<b>177</b>
7.	<b>10.08.1998</b>	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.	<b>178</b>
8.	<b>17.07.1997</b>	No. 34/1(i)/91-WM(3)	-Do- for the year 1997-98.	<b>179</b>
9.	<b>26.03.1997</b>	No. 34/1(i)/91-WM(3)	-Do- for the year 1996-97.	<b>180</b>
10.	<b>30.05.1995</b>	No. 34/1(i)/91-WM(3)	-Do- for the years 1994-95 and 1995-96.	<b>181</b>
11.	<b>16.01.1990</b>	No. 34/1(i)/89-WM(3)	-Do- for the year 1989-90.	<b>182</b>
12.	<b>17.03.1988</b>	No. 34/6/83-WM(3)	-Do- for the year 1987-88.	<b>183</b>
13.	<b>27.11.1987</b>	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.	<b>184</b>
14.	<b>25.06.1986</b>	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.	<b>185</b>
<b>18. Misc. relating to financial rules.</b>				<b>187-260</b>
1.	<b>01.06.2011</b>	No. 28/22/2011-3B&C	Regarding information of funds operated outside Government Accounts.	<b>187</b>
2.	<b>03/23.05.11</b>	No. 2/5/2010-1Pension	Mahatma Gandhi Swavlamban Pension Scheme – 2011.	<b>189</b>
3.	<b>18.11.2010</b>	No. 12/1/2008/HBPE/FD/SA/PPP	Policy for Public Private Partnership (PPP) in Haryana.	<b>194</b>

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

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