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Personal Attention

No. Fin-A-A (9)-1/2024-Loose-I
Government of Himachal Pradesh
Finance (Budget) Department

From:

The Principal Secretary (Finance) to the
Government of Himachal Pradesh, Shimla-171002.

To

1. All the Administrative Secretaries to the Government of Himachal Pradesh.
2. All Head of Departments, Himachal Pradesh.

Dated Shimla-171002, 01/05/2025

Subject: Guidelines and Procedures for speedy execution of Works/ recovery of Unspent funds.

Sir,

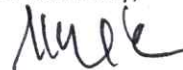
Kindly refer to the letter No. Fin(TR)B(15)-11/95-VI-I-4649-4652 dated 25.02.2025 on the subject cited above.

In this regard it is informed that a meeting was held on 26.04.2025 under the chairmanship of Hon'ble Chief Minister in which all administrative secretaries/Head of Departments and State Heads of all Banks were present. It has been decided that all such works/schemes where no physical progress could be made in the execution of these works before 31st March, 2022 for any reason, may be identified and the entire unutilized amount against the amount drawn from the treasury may be deposited into the State Treasury. The procedure for depositing the same in the State treasury has been prescribed in the letter referred to above. However, the same is re-iterated as under:-

1. Department will deposit amount in any receipt head of account of that department, in Govt. treasury, through Challan.
2. Department will ensure to get a transfer entry of that amount in Accountant General Office by booking that amount as reduction in expenditure under Head of Account from which the funds have been released/drawn in part IV as deduct/recovery as per para 3.10 of general directions of CGA (relevant portion attached)

It is requested that these guidelines may be adhered to strictly and brought to the notice of all concerned for compliance.

Yours faithfully,



(Dr. Abhishek Jain)

Secretary (Finance) to the
Government of Himachal Pradesh

Endst.No. Fin-A-A(9)-1/2024-Loose-I Dated Shimla-171002, the
Copy to:-

01/05/2025

1. The Principal Accountant General (A&E), Himachal Pradesh, Shimla-171003 for information please.
2. The Director (Treasuries, Accounts and Lotteries), H.P. Shimla-171009 for information and necessary action.
3. The Advisor (Planning), H.P. Shimla-171002 for information.

(Dr. Abhishek Jain)
Secretary (Finance) to the
Government of Himachal Pradesh

3.9 In addition to minor heads codified below the major heads '3601-Grants-in-aid to State Governments' and '3602-Grants-in-Aid to Union Territory Governments', new minor head (s) may be opened corresponding to the programme minor heads in the Section 'Expenditure Heads (Revenue Account)' to which the assistance can be related. For this purpose, the nomenclature of the minor head may indicate the function as per sub-major head or as per major head, in the absence of a sub-major head, on the revenue expenditure side followed by the programme minor head. For example 'Adult Education - Rural Functional Literacy Programmes', 'Crop Husbandry - Agricultural Engineering', 'Consumer Industries - Textiles' etc. When the nomenclature of the sub-major head does not give an indication of the concerned function the nomenclature of the minor head will also indicate the name of the major head also within brackets after the sub-major head. For example 'General (Medical & Public Health) - Health Statistics and Evaluation', 'General (Nutrition) - Diet Surveys and Nutrition Planning' etc. Where it is not possible to identify the assistance with any programme distinctly, the minor head will indicate the relevant sub-major/major head as above followed by the words 'Other Grants', e.g. 'General (Education) - Other Grants', 'Crop Husbandry - Other Grants', etc. When the nomenclature of a new minor head to be opened cannot be fitted in any of the above pattern, advice of the C.G.A. should be sought. Please refer also to direction 6.5 for illustrations.

3.10 Recoveries of overpayments whether made in cash or by short drawl from a bill, during the same financial year in which such overpayments were made, shall be recorded as reduction of expenditure under the concerned Service Head. Recoveries of overpayments pertaining to previous year(s) shall be recorded under distinct minor head 'Deduct-Recoveries of Overpayments' (code '911') below the concerned major/sub-major head 'without affecting the gross expenditure under the functional Major/Sub-Major Head in the Appropriation Accounts'. Refund of unspent balance of grant/contribution during the same financial year shall be recorded as reduction of expenditure under the concerned Grant-in-aid major/sub-major head. However, refund of unspent balance of grant/contribution in subsequent year(s) that are initially charged to major head '3605-Technical and Economic co-operation with other countries etc.' shall be adjusted under a distinct minor head 'Deduct Recoveries of unspent balance' (Code '912') below that major head. Similarly, refund of unspent balance of grants-in-aid by State/U.T. Government in subsequent year(s) shall be adjusted under a separate minor head 'Deduct -Recovery of unspent balance of grant-in-aid from State/U.T. Governments' (Code '913') below the major head '3601- Grants-in-aid to State Governments' or '3602-Grants-in-aid to Union Territory Governments' as the case may be.

Note: - *The investments made by Govt. of India in Nationalised Banks and subsequently being written down to adjust the losses incurred by banks, may be shown as 'Deduct Recoveries' below the line in the Capital Section.*