



SIXTH SUPPLEMENT TO THE
MANUAL OF INSTRUCTIONS
OF
DEPARTMENT OF FINANCE

(1984 Edition)

(From 1st April, 1989 to 31st March, 1990)

Printed by :
The Controller, Printing and Stationery, U.T., Chandigarh.

PREFACE

The Sixth Supplement, 1990 to the Manual (1984 edition) issued by the Department of Finance all instructions issued from 1st April, 1989 to 31st

Suggestions for making corrections and improve be forwarded to the Department of Finance.

R.N. GUPTA

Dated Chandigarh,
The 20th December, 1990

Secretary to the Government
Department of Finance

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CHAPTER I

GENERAL FUNCTIONS OF THE DEPARTMENT OF FINANCE

1.34 Economy in Expenditure during the year 1989-90.

It is to say that in view of the continuing constraint on financial resources, it is considered necessary that utmost economy should be observed in the State Expenditure. The Government has, therefore, decided that the measures adopted during in year 1988-89 should be continued with effect from the 1st April, 1989 for effecting economy in expenditure during the year 1989-90, as follows:--

A. 10% Economy cut on the non-Plan Expenditure :

To achieve the afore-mentioned objective, it has been decided to impose a minimum cut of 10% on the non-committed portion of the non-Plan expenditure during the year 1989-90. Accordingly, the non-Plan expenditure to be incurred by the various Departments (excluding the liabilities on account of interest payments, pensionary benefits, salary, stipends, maintenance expenditure and Commercial Wing of the Punjab Roadways) should be reduced by ten per cent as per Appendix. The expenditure during the period from the 1st April, 1989 to the 30th September, 1989 is not to exceed fifty per cent of the amount shown in column 8 (except in the case of the entry at Serial No. 50 of the Statement).

B. Ban on creation of posts :

During the year 1988-89 a complete ban on the creation of the new posts (including upgradation of posts) on Plan and non-Plan sides was imposed,--vide letter No. 5/6/88-5FBI/3391 dated the 30th March, 1988. It has been decided that--

- (i) the complete ban placed during the year 1988-89 on the creation of new posts including upgradation of posts on Plan and non-Plan sides, except in exceptional circumstances, shall continue during the year 1989-90 as well; and
- (ii) an exercise should be undertaken to locate surplus staff in different Departments and divert them to the areas where they are required for the execution of the Plan Programmes 1989-90.

C. Restriction on the use of telephones :

It has been decided that the Subscribers Trunk Dialling facility at office and residence should be restricted to the Administrative Secretaries, the Joint Secretaries and the Heads of Departments as heretofore. In case of couples in service, where both husband and wife are entitled to telephones at residence, only one telephone should be allowed. However, their entitlement for local calls remain intact.

D. Tours outside the States :

(i) Staff cars are not to be taken outside the State. They may be used for going on tour to Delhi/Shimla only by the Administrative Secretaries, the Joint Secretaries to the Government and the Heads of Departments.

(ii) In case it is essential for an officer below the rank of Joint Secretary/Head of Department to go on tour to Delhi, he should use the mode of travel to which he is entitled. He would, however, be reimbursed taxi charges from the Bus Stand/Railway Station/Airport to the Punjab Bhawan and back and also for attending official meetings. However, Secretaries of the Administrative Departments may give relaxation in case of officers who are not at present permitted to use staff cars for travel to Delhi.

(iii) It has been observed that the various Departments of the Government do not adequately use the office of the Resident Commissioner at Delhi for sorting out problems with the Government of India. In future, it should be ensured that the Resident Commissioner of the Deputy Secretary in his office is associated with the important meetings in the Government of India and follow-up action after the meetings should generally be left to the office of the Resident Commissioner. This would obviate the necessity of officers of the State Government going on tour to Delhi for followup action or for sorting out routine matters.

E. Ban on purchase of Motor Vehicles by the Departments of the Government :

The complete ban on the purchase of motor vehicles by all the Departments of the State Government except those required for the use of the State Police Force imposed,--vide Circular letter No. 6/1/84-B&C(I)/4444, dated the 23rd May, 1984, shall continue in the year 1989-90. This ban will not, however, apply to the vehicles required for the use of the Governor, the Advisor, the Chief Secretary, the Financial Commissioners, the Administrative Secretaries to the Government, the Commissioners of Divisions, the Deputy Commissioners and the Sub-Divisional Magistrates.

General :

(i) Additional allotment of funds will not be made in Revised Estimates for office expenses. The expenditure should be restricted to the Budget provision available during the year and no liability on this account should be carried forward to the next year. To ensure this all the Controlling Officers should monitor the expenditure regularly.

(ii) The expenditure on travelling should be cut to the required extent by laying down norms of touring by various functionaries in the Department and ensuring that no liability of pending Travelling Allowance Bills in respect of journeys during the year is allowed to accumulate for payment during the year.

(iii) A time bound action programme may be drawn up reviewing all programmes and activities with a view to prioritising expenditure, so that expenditure on non-essential and low priority items are reduced or eliminated. There should be no reluctance to give up a scheme or activity in case it is established to be wasted and incapable of being effectively administered or managed. It may be ensured that the existing personnel, who become surplus as a result thereof are deployed on new activities and schemes instead making recruitment of staff for new activities and schemes.

(iv) The expenditure on dinners, lunches and receptions should be frugal. The Public Undertakings and other bodies should not be required to meet expenditure on such entertainments.

(v) Prior concurrence of the Department of Personnel and Administrative Reforms may be obtained in respect of each Training Programme before officers are deputed to undergo it.

(vi) There should be no purchase of new fixtures/furniture solely because of a change in incumbent of the office.

(vii) Very restricted expenditure should be incurred from the Government funds on printing and distribution of calendars, diaries, greeting cards, personal letter heads and other expendable items in connection with the new year and other festivals.

2. It is requested that necessary steps may be taken immediately to ensure that the instructions contained in the preceding paragraphs are implemented strictly.

APPENDIX

(in thousands of rupees)

r. Demand/ o. Appropriation	Major Head of Account	Budget Estimates, 1989-90 (non- Plan)	Salary/ Committed portion of Col. 4	Balance	10% cut on Col. 6	Balance pro- vision avail- able to the Department (including Salaries/ Committed liabilities) [Col. 4(-)7]	1. 4--De Ser We
1	2	3	4	5	6	7	8
1. 1--Agriculture and Forests	2245--Relief on account of Natural calamities ..	6,43,25	6,43,25	..	..	6,43,25	22.
2.	2401--Crop Hus- bandry ..	9,62,82	8,54,11	1,08,71	10,87	9,51,95	
3.	2402--Soil and water Conservation ..	4,56,48	4,21,91	34,57	3,46	4,53,02	23. 5--E
4.	2406--Forestry and Wild Life ..	4,61,63	3,31,49	1,30,14	13,02	4,48,61	24.
5.	2415--Agricultural Research and Education ..	16,67,61	14,55,35	2,12,26	21,23	16,46,38	25.
6.	2415--Agricultural Research and Education (Forest) ..	18	..	18	2	16	26.
7.	2435--Other Agricul- tural Pro- grammes ..	30,84	27,38	3,46	35	30,49	27.
8.	2506--Land Reforms ..	87,38	80,86	6,52	65	86,73	28.
9.	2702--Minor Irrigation ..	1,03,03	74,80	28,23	2,82	1,00,21	29.
10.	4059--Capital Outlay on Public Works (Colo- nization) ..	28,41	22,04	6,37	64	27,77	30. 6--
11.	6401--Loan for Crop Husbandry ..	8,00,00	..	8,00,00	80,00	7,20,00	31.
12. 2--Animal Husbandry and Fisheries	2245--Relief on account of Natural Calamities ..	5,00	5,00	..	..	5,00	32. 7--
13.	2403--Animal Husbandry ..	18,63,99	16,04,67	2,59,32	25,93	18,38,06	33.
14.	2404--Dairy Development ..	66,84	60,40	6,44	64	66,20	34.
15.	2405--Fisheries ..	87,00	79,02	7,98	80	86,20	35. 8
16.	2415--Agricultural Research and Education ..	1,77,39	1,40,57	36,82	3,68	1,73,71	36.
17. 3--Cooperation	2425--Cooperation ..	8,16,38	7,69,39	46,99	4,70	8,11,68	37.

1	2	3	4	5	6	7	8
8.		2851--Village and Small Industries ..	82,55	77,40	5,15	52	82
19.		4425--Capital Outlay on Cooperation ..	25,00	..	25,00	2,50	25
20.		6425--Loans for Cooperation ..	22,00,00	..	22,00,00	2,20,00	19,80
21. 4--Defence Services Welfare		2235--Social Security and Welfare ..	1,10,84	70,32	40,52	4,05	1,00
22.		3604--Compensation and Assignments to Local Bodies and Panchayati Raj Institutions ..	2,00,00	..	2,00,00	20,00	1,80
23. 5--Education		2058--Stationery and Printing ..	7,26,48	2,48,60	4,77,88	47,79	6,70
24.		2075--Miscellaneous General Services ..	20	..	20	2	..
25.		2202--General Education ..	3,86,08,79	3,10,11,79	75,97,00	7,59,70	3,78,40
26.		2204--Sports and Youth Services ..	5,64,61	4,14,80	1,49,81	14,98	5,40
27.		2205--Art and Culture ..	49,79	40,68	9,11	91	40
28.		4058--Capital Outlay on Stationery and Printing ..	8,40	..	8,40	84	..
29.		6202--Loans for Education, Sports, Art and Culture ..	45	..	45	5	..
30. 6--Elections		2015--Elections ..	74,91	65,15	9,76	98	70
31.		2075--Miscellaneous General Services ..	37,71	13,65	24,06	2,40	30
32. 7--Excise and Taxation		2039--State Excise ..	3,09,71	2,73,79	35,92	3,59	3,00
33.		2040--Sales Tax ..	7,78,48	7,61,92	16,56	1,66	7,70
34.		2045--Other Taxes and Duties on Commodities and Services ..	1,01,67	89,37	12,30	1,23	1,00
35. 8--Finance		2047--Other Fiscal Services ..	2,90,05	8,23	2,81,82	28,18	2,60
36.		2049--Interest Payment ..	4,44,95,02	4,44,95,02	4,44,95
37.		2052--Secretariat General Services ..	54,15	46,06	8,09	81	50

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38.		2054--Treasury and Accounts Ad- ministration ..	5,16,91	4,92,48	24,43	2,44	5,14,47
39.		2070--Other Administrative Services ..	92,96,06	16,00	2,80,06	9,28,01	83,68,05
40.		2071--Pension and Other Retire- ment Benefits ..	99,22,00	99,22,00	..	..	99,22,00
41.		2075--Miscellaneous General Services ..	4,48,00	..	4,48,00	44,80	4,03,20
42.		2235--Social Security and Welfare ..	3,50,00	..	3,50,00	35,00	3,15,00
43.		3451--Secretariat Economic Services ..	11,86	9,21	2,65	27	11,59
44.		3604-- Compensation and Allowan- ces to Local Bodies and Panchayati Raj Institutions ..	57,60	..	57,60	5,76	51,84
45.		6003--Internal Debt of the State Government ..	9,48,02,72	9,48,02,72	..	..	9,48,02,72
46.		6004--Loans and Advances from the Central Government ..	2,76,39,86	2,76,39,86	..	..	2,76,39,86
47.		7610--Loans to Government Servants etc. ..	3,50,00	3,50,00	..	..	3,50,00
48.		7615--Miscellaneous Loans ..	34,00	34,00	..	..	34,00
49.	9--Food and Supplies	3456--Civil Supplies ..	3,50,50	3,30,20	20,30	2,03	3,48,47
50.		4408--Capital Outlay on Food, Storage and Warehousing ..	5,00,36,274,99,91,89	..	44,38	4,44	5,00,31,83
51.	10--General Administra- tion	2012--Governor ..	68,88	36,87	32,01	3,20	65,68
52.		2013--Council of Ministers ..	82,47	9,20	73,27	7,33	75,14
53.		2052--Secretariat General Services ..	7,99,20	6,28,61	1,70,59	17,06	7,82,14
54.		2053--District Ad- ministration ..	2,20	2,00	20	2	2,18
55.		2070--Other Administrative Services ..	1,37,34	62,85	74,49	7,45	1,29,89

	1	2	3	4	5	6	7	8
56.			2075--Miscellaneous General Services ..	9,41	..	9,41	94	8,47
57.			2235--Social Security and Welfare ..	2,52,58	2,50,00	2,58	26	2,52,32
58.			2251--Secretariat Social Services ..	1,98,25	1,92,00	6,25	63	1,97,62
59.			3451--Secretariat Economic Service ..	53,13	50,00	3,13	31	52,82
60.	11--Health and Family Welfare		2210--Medical and Public Health ..	97,16,20	73,97,70	23,18,50	2,31,85	94,84,35
61.			2211--Family Welfare ..	4,04,06	4,00,73	3,33	33	4,03,73
62.			2235--Social Security and Welfare ..	10,56	..	10,56	1,06	9,50
63.	12--Home Affairs and Justice		2014--Administration of Justice ..	12,94,10	12,02,00	92,10	9,21	12,84,89
64.			2053--District Ad- ministration ..	1,38,97	..	1,38,97	13,90	1,25,07
65.			2055--Police ..	1,22,37,70	92,14,90	30,22,80	3,02,28	1,19,35,42
66.			2056--Jails ..	9,00,12	5,56,13	3,43,99	34,40	8,65,72
67.			2070--Other Administrative Services ..	13,83,71	3,94,15	9,89,56	98,96	12,84,75
68.			2075--Miscellaneous General Services ..	20	..	20	2	18
69.			2235--Social Security and Welfare ..	14,22	12,00	2,22	22	14,00
70.			2252--Other Social Services ..	4,37	3,98	39	4	4,33
71.	13--Industries		2057--Supplies and Desposals ..	31,32	27,10	4,22	42	30,90
72.			2230--Labour and Employment ..	2,32	2,01	31	3	2,29
73.			2851--Village and Small Industries ..	5,81,41	5,01,79	79,62	7,96	5,73,45
74.			2852--Industries ..	7,38	6,80	58	6	7,32
75.			2853--Non-ferrous Mining and Metallurgical Industries ..	33,81	26,90	6,91	69	33,12
76.			3475--Other General Economic Services ..	35,54	32,66	2,88	29	35,25
77.	14--Information and Public Relations		2220--Information and Publicity ..	2,72,16	2,16,21	55,95	5,59	2,66,57

1	2	3	4	5	6	7	8	1
78.	15--Irrigation and Power	2045--Other Taxes and Duties on Commodities and Services ..	35,69	31,20	4,49	45	35,24	94
79.		2070--Other Administrative Services ..	4,13	3,89	24	2	4,11	95
80.		2245--Relief on account of Natural Calamities ..	21,00,00	21,00,00	..	..	21,00,00	99
81.		2701--Major and Medium Irrigation (Canal Portion) ..	58,06,97	55,30,37	2,76,60	27,66	57,79,31	
82.		*2701--Major and Medium Irrigation (BBMB Portion) ..	16,15,75	16,15,75	..	..	16,15,75	101
83.		2702--Minor Irrigation ..	22,40,00	22,34,46	5,54	55	22,39,45	
84.		2711--Flood Control ..	8,56,92	4,91,75	3,65,17	36,52	8,20,40	
85.		6402--Loans for Soil and Water Conservation ..	2,45,00	2,45,00	..	..	2,45,00	
86.	16--Labour and Employment	2230--Labour and Employment (Labour) ..	1,94,42	1,70,57	23,85	2,39	1,92,03	
87.		2230--Labour and Employment (Employment) ..	2,40,44	1,54,70	85,74	8,57	2,31,87	
88.	17--Local Government, Housing and Urban Development	2216--Housing ..	34,55	32,99	1,56	16	34,39	
89.		2217--Urban Development ..	4,15,35	3,79,92	35,43	3,54	4,11,81	
90.		3475--Other General Economic Services ..	15,64	14,72	92	9	15,55	
91.		3604--Compensation and Assignments to Local Bodies and Panchayati Raj Institutions ..	9,18,00	9,18,00	..	..	9,18,00	
92.		4216--Capital Outlay on Housing ..	3,40	3,40	..	..	3,40	
93.		5475--Capital Outlay on other General Economic Services ..	7,00	7,00	..	..	7,00	

*No cut is imposed on account of it being Inter-State Project.

1	2	3	4	5	6	7	8
94.	18--Personnel and Administrative Reforms	2051--Public Service Commission ..	56,71	43,25	13,46	1,35	55,36
95.	19--Planning	3451--Secretariat Economic Services ..	36,02	29,15	6,87	69	35,33
96.		3454 - Census Survey and Statistics..	2,23,57	2,08,48	15,09	1,51	2,22,06
97.	21--Public Works	2059--Public Works ..	45,41,74	43,36,22	2,05,52	20,55	45,21,19
98.		2202--General Education ..	15,54	..	15,54	1,55	13,99
99.		2203--Technical Education ..	5,07	..	5,07	51	4,56
100.		2210--Medical and Public Health..	21,43	..	21,43	2,14	19,29
101.		2215--Water Supply and Sanitation ..	31,78,59	31,35,40	43,19	4,32	31,74,27
102.		2216--Housing ..	8,86	..	8,86	89	7,97
103.		2245--Relief on account of Natural Calamities ..	16,60,00	16,60,00	..	..	16,60,00
104.		2401--Crop Husbandry ..	1,94	..	1,94	19	1,75
105.		2403--Animal Husbandry ..	1,36	..	1,36	14	1,22
106.		3054--Roads and Bridges ..	33,04,14	32,99,78	4,36	44	33,03,70
107.		5054--Capital Outlay on Roads and Bridges ..	44,10,00	44,10,00	..	..	44,10,00
108.	22--Revenue and Rehabilitation	2029--Land Revenue ..	13,25,86	12,53,99	71,87	7,19	13,18,67
109.		2030--Stamps and Registration ..	73,72	7,57	66,15	6,62	67,10
110.		2052--Secretariat General Services ..	2,21,09	1,87,90	33,19	3,32	2,17,77
111.		2053--District Administration ..	9,78,39	8,85,63	92,76	9,28	9,69,11
112.		2235--Social Security and Welfare ..	7,01,42	1,23	7,00,19	70,02	6,31,40
113.		2245--Relief on account of Natural Calamities ..	10,75,00	3,98	10,71,02	1,07,10	9,67,90
114.		2251--Secretariat Social Services ..	20,41	18,00	2,41	24	20,17

1	2	3	4	5	6	7	8
115.		2252--Other Social Services ..	14,26	13,27	99	10	14,10
116.		3451--Secretariat Economic Services ..	40,26	38,35	1,91	19	40,07
117.		3454--Census Survey and Statistics ..	8,53	7,37	1,16	12	8,41
118.		3604--Compensation and assignments to Local Bodies and Panchayati Raj Institutions ..	1,56	..	1,56	16	1,40
119.	23--Rural Development and Panchayats	2013--Council of Ministers ..	62,50	..	62,50	6,25	56,25
120.		2202--General Education ..	45,10	..	45,10	4,51	40,59
121.		2204--Sports and Youth Services ..	20,00	..	20,00	2,00	18,00
122.		2415--Agricultural Research and Education ..	6,67	5,17	1,50	15	6,52
123.		2515--Other Rural Development Programmes ..	11,11,02	10,05,97	1,05,05	10,51	11,00,51
124.		3604--Compensation and Assignments to Local Bodies and Panchayati Raj Institutions ..	3,86,38	3,00,00	86,38	8,64	3,77,74
125.	25--Social and Women's Welfare and Welfare of Scheduled Castes and Backward classes	2225--Welfare of Scheduled Castes, Scheduled Tribes and Backward Classes ..	11,47,00	10,94,91	52,09	5,21	11,41,79
126.		2235--Social Security and Welfare ..	15,01,04	11,41,58	3,59,46	35,95	14,65,09
127.	26--State Legislature	2011--State Legislature ..	2,17,94	1,21,60	96,34	9,63	2,08,31
128.	27--Technical Education and Industrial Training	2203--Technical Education ..	3,25,12	3,08,32	16,80	1,68	3,23,44
129.		2225--Welfare of Scheduled Castes, Scheduled Tribes and Backward Classes ..	43,17	40,77	2,40	24	42,93

1	2	3	4	5	6	7	8
130.		2230--Labour and Employment ..	9,64,30	8,64,58	99,72	9,97	9,54,33
131.		4250--Capital Out- lay on other Social Services ..	31,69	31,69	..	..	31,69
132.	28--Tourism and Cultural Affairs	2205--Art and Culture ..	62,08	55,66	6,42	64	61,44
133.		3452--Tourism ..	17,92	9,50	8,42	84	17,08
134.	29--Transport	2013--Council of Ministers ..	16,55	7,98	8,57	86	15,69
135.		2041--Taxes on Vehicles ..	76,13	58,96	17,17	1,72	74,41
136.		3053--Civil Aviation ..	68,07	19,48	48,59	4,86	63,21
137.		3055--Road Transport ..	90,44,17	90,44,17	..	..	90,44,17
138.	30--Vigilance	2070--Other Administrative Services ..	1,87,97	1,73,53	14,44	1,44	1,86,53