

No.F.15/3/2012-AC/USFA/58-65

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE (ACCOUNTS) DEPARTMENT
'A' Wing, 4th Level, Delhi Secretariat, I.P. Estate, New Delhi.

Dated: 02.03.2012

ORDER

Attention of all departments of Government of NCT of Delhi is invited to Rule-5(2) Transaction of Business of the Government of National Capital Territory of Delhi (Amendment) Rules, 1998, which provides that:

'Unless the proposal is fully covered by the power to sanction expenditure conferred by any general or special orders made by the Finance Department in accordance with the rules and orders referred to in sub-rule (1) of above said Rules, no department shall, without the previous concurrence of the Finance Department, issue any order which may have a financial bearing whether involving expenditure or otherwise'.

2. Attention is also invited to Rule-26 of Transaction of Business of the Government of National Capital Territory of Delhi Rules, 1993, which provides that:

'The Finance Department shall be consulted in all matters in which its previous concurrence is necessary under the above said Rules'.

3. Cases of administrative departments obtaining the approval of the Hon' Chief Minister / HE Lieutenant Governor, without concurrence of Finance Department, have come to notice. This amounts to a violation of above quoted provisions of the Transaction of Business of the Government of National Capital Territory of Delhi Rules.

4. All Administrative Secretaries / Heads of Departments / Controlling Officers, who are responsible for ensuring compliance with the provisions of the Transactions of Business Rules, are advised to incur any expenditure or assume any liability only with the prior approval of Finance Department in matters beyond their delegated powers and which require the prior concurrence of Finance Department.

5. Further, prior concurrence of Finance Department, should also be obtained in all matters requiring financial concurrence, before submission to Hon' Chief Minister and / or HE Lieutenant Governor.

(contd.....P/2)

6. In several cases, departments also seek *post-facto* approval long after the expenditure responsibility has been assumed. While the need for incurring expenditure in anticipation of concurrence of the Finance Department may be necessitated in some emergent situations, the following guidelines shall inevitably be followed:

- (i) **Approval of the Administrative Secretary** shall always be obtained for such expenditure.
- (ii) Administrative Secretary while according approval will record, *inter alia*, the specific reasons and circumstances in which prior approval of Finance Department was not possible.
- (iii) **Post facto approval of Finance Department** shall be obtained within **30 days** of the expenditure having been incurred.
- (iv) Such expenditure will not be incurred for any running or continuous items. It can only be for a **one-time exception**.

7. This issues with the approval of the Hon' Finance Minister / Hon' Chief Minister.

Lamfola - 2/3
(D.M. SPOLIA),
Principal Secretary (Finance),
Government of NCT of Delhi.

To

1. All Pr. Secretaries/Secretaries/ HODs of Departments of Government of NCT of Delhi.

Copy to:-

1. Pr. Secretary to Lt. Governor, Delhi.
2. Pr. Secretary to Chief Minister, Delhi.
3. Staff Officer to Chief Secretary, Delhi.
4. P.A. to Addl. Secretary (Finance), GNCT Delhi.
5. All Deputy Secretaries/Under Secretaries of Finance Department.
6. All Branches in Finance Department.
7. Office Order file/Guard file/Web-site of FD.

Lamfola - 2/3/12
D.M. SPOLIA),
Principal Secretary (Finance),
Government of NCT of Delhi.