

**A module  
on  
UNDERSTANDING SCHOOL ADMINISTRATION AND FINANCE IN  
HARYANA  
&  
HARYANA CIVIL SERVICES (GENERAL) RULES 2016**



National Centre for School Leadership



विद्यालय नेतृत्व अकादमी  
राज्य शैक्षिक अनुसंधान एवं प्रशिक्षण परिषद्, हरियाणा  
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# **PART-I UNDERSTANDING SCHOOL ADMINISTRATION AND FINANCE IN HARYANA**

## **INTRODUCTION**

Management of all school operations, from creating a healthy learning environment to leading all administrative and financial aspects is called school administration. Managing, organizing and arranging funds for effective functioning of school are the major responsibilities, a school leader is to perform. There are several types of school administration, depending on the school's nature. In public (government) schools of Haryana, school heads perform all such duties as a subordinate of Department of School Education, Haryana. School heads lead all the tasks and perform all important academic, administrative and financial duties at school level and that is why we call them school leaders.

## **TITLE**

Understanding School Administration and Finance in Haryana

## **DUTIES AND RESPONSIBILITIES OF DRAWING AND DISBURSING OFFICERS (DDO'S)**

“Drawing and Disbursing Officer” DDO means a Head of Office and also any other gazetted officer so designated by a Department of the Government to draw bills and make payments on behalf of the Department/Government. DDO is wholly and solely responsible for the proper checks and balances of receipt and expenditure according to the govt. rules and regulations.

### ***DDO must ensure that***

- Assessment/collection of Govt. dues and deposit in Govt. treasury in appropriate Head of Account immediately (same day or morning of the next day). Direct payment into the treasury/bank by the person who tenders money shall be insisted. Verification of receipts through e-Gras website/treasury. Proper maintenance of records.
- Withdrawal of money i.e. Salary (Pay and Allowances), Subsistence Allowance, Compassionate Financial Assistance, Office expenses, Electricity Charges, Travelling

## **KEYWORDS**

School Administration, School Finance, Budget, Purchase and Expenditure, DDO power of school heads, Roles and Responsibilities of DDOs

Expenses, Medical Reimbursement etc. as per rules and instructions issued by the Govt. from time to time.

- Deductions from salary i.e. GIS Subscription, GPF Subscription, NPS contribution etc.
- Deduction of TDS (Income Tax) and deposit thereof.
- Recovery of Loan and Advances (Principal and Interest); GPF Advance; Overpayment (after following due procedure)
- Maintenance of Accounts - Cash book.
- Maintenance of TA Check Register, Bill register, Contingency expenditure register and any other register/record required to be maintain for controlling and watching expenditure etc.
- To make available all records required by the audit party.
- Attending audit objections raised by Principal Accountant General (Audit) Haryana, Internal Audit, any competent authority, promptly
- Reconciliation of receipts and expenditure.
- Prevention of loss to the Govt. through fraud, negligence, embezzlement.
- Preparation of budget (receipt and expenditure).
- Timely submission of all returns and reports to respective authority.
- Observance of canons of financial propriety.
- Deduction on account of court attachment orders.
- Updating of service book manually as well as on HRMS.
- Budget is available and sanction of competent authority has been issued.

In addition to above DDO shall also ensure that prescribed internal checks calculated and effectively applied to prevent and detect errors and irregularities in the financial proceedings and to guard against waste and loss of public money and stores.

#### HEAD OF OFFICE IS COMPETENT AUTHORITY

- To sanction leaves as per leave rules
- To direct a GE subordinate to them to perform journey in public interest within Haryana, Chandigarh and Delhi as per HCS (Travelling Allowance) Rules 2016
- Sanction pension under Haryana Civil Services (Pension) Rules 2016 for any group employee subordinate to him/her
- Full power to permit a GE to appear for obligatory examination as well as optional examination or test as per HCS (General) Rules 2016
- Advance from GP Fund under Rule 32 of GPF Rules 2016 for his/her subordinate employees.
- Prescribed authority in the case of GE holding a post of group C and D as per Employees Conduct Rules 2016.

### **Canons of Financial Propriety**

Every Govt. employee incurring or sanctioning expenditure from the revenues of state should be guided by high standard of financial propriety. He is responsible for the observance of all financial rules and regulations before drawing money from treasury.

- Same vigilance should be exercised in respect of expenditure incurred from govt. revenues, as a person of ordinary prudence would exercise in respect of expenditure of his own money.
- No authority should exercise its powers of sanctioning expenditures to pass an order, which will be directly or indirectly to its own advantage.
- No authority should sanction any expenditure which is likely to involve at a later date, expenditure beyond its own powers of sanction.
- Expenditure should not be prime-facie more than one occasion demand.
- Government money should not be utilized for the benefit of a particular person or a section/firm.
- Govt. revenues should not be utilized for the benefit of a particular person or section of the community unless:
  - (i)The amount of expenditure involved is insignificant or
  - (ii)A claim for the amount could be enforced in court of law or.
  - (iii)The expenditure is in pursuance of recognized policy or custom.
- The DDO's should be vigilant in exercising budgetary control and the Controlling Officers of respective departments who are watching the progress of expenditure pattern should take action at right time in questioning the excess as well as savings with reference to budget – allocation.
- All transactions involving giving or taking of stores other properties rights, privileges, and concessions which have money values should be brought to account in some suitable form soon as they occur.
- He is to satisfy that the expenditure incurred is according to the provisions of rules. In case of any irregularity or an expenditure against the provisions of rules, any kind of wrong budget provision, non deduction of timely income-tax and delay in submission of required reports and returns, DDO is responsible and liable to disciplinary action under rules.
- Physical verification of article should be done at the end of year by independent agency.

**FINANCIAL POWERS OF THE HEAD OF OFFICE**  
**(Rule 19.6 of PFR Vol. 1 delegates following powers to Head of Office)**

<b>Power</b>	<b>Remark</b>
To sanction charges of electricity, Gas, Water, telephone, postage stamps	Full Power
Sanction payment of freight, damages, and wharf age charges	Rs 500 in each case
To sanction higher charges electric fan, heaters coolers etc	Full powers
To sanction the payment of rent for building for office accommodation	Up to 1000 per month
To sanction expenditure to guest faculty for delivering lecture	Rs. 200 per session and Rs 50 conveyance charges per day
To sanction expenditure on purchase of books in education department.	Full powers for libraries institutions under their charge provided the books are approved by education department
To sanction expenditure on purchase of chalk from open market	Up to Rs. 500 at one time
To sanction sale of articles of store, stock , declared stock or unserviceable by competent authority by public auction	Rs. 500 during the year
To sanction expenditure on direct purchase of store from the local market after exhausting all the approved sources	Up to Rs 7000 for any one item on each occasion subject to condition that the aggregate purchases relating to such an item during the course of Financial Year do not exceed the amount of Rs15,000
To sanction non-recurring expenditure not provided in the rule	Rs 10,000 in each case
To sanction recurring expenditure not provided in the rule	Rs 5000 in each case
To sanction purchase and repair of fixtures and furniture	Rs1,000 in each case
To sanction expenditure on direct purchase of stores from local market in emergent circumstances when it is not possible to exhaust the approved sources of supply	Rs 2000 in each case

**GIS Rules**

Sanction of final payment of GIS on death/retirement/quitting (GIS Rules)	Full powers for the staff working in the school
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### **Maintenance of Cash Book**

The following rules shall be observed by all Government officers who are required to receive and handle cash.

- Every officer receiving money on behalf of the government should maintain a cash book in form P.F.R. Vol. - 1. The cash book should be bound in convenient volumes and the pages machine numbered before bringing a cash book into use, the Head of Office or the officers nominated before by him should count the number of pages and record a certificate of count on the first page of the cash book.
  - All monetary transaction should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.
  - No erasure of over-writing in cash book is permitted. In case of any mistake, word or amount can be re written after striking out earlier one.
  - The cash book should be closed regularly and completely checked. The Head of the Office should verify the totaling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct.
- (i) At the end of each month, the Head of the Office should verify the cash balance in the cash book and record a signed a dated certificate to the effect. The detail of each sub-head may be recorded in comparison of each balance. Cash in hand with undisbursed amount may be tallied to ensure correct cash balance.
- (ii) If however, the head of the office is absent from headquarters at the end of the month, he may delegate the duty of verifying the cash balance to a Gazetted Government employee, or if there is no Gazetted Government employee, Superintendent or Head Clerk or other similar ministerial official or corresponding rank, but he should personally verify the cash balance on his return to headquarters.
- (iii) The counting should be made on the last working day of each month immediately after closing the cash account of the month, but where this is not possible the cash balance may be counted on the first working days of the following months before any disbursement is made on that date.
- When Govt. money in the custody of a Govt. Officer is paid into the bank, the Head of the Office making such payment should compare the Bank's receipt with the challan.



- A Govt. Officer handling Govt. money should not except with the special sanction of the Heads of the Office, be allowed to handle also in his official capacity money which does not belong to the govt. The transaction belonging to the Non-Government money should be accounted for in a separate set of books.
- The employment of peons to fetch or carry money should be discouraged. When the amount is large, one or more guard should be sent to accompany the cashier. Nowadays, there is no cash handling in Govt. offices, money is directly being transferred into the bank account of recipient beneficiary.
- The departmental receipts collected during the day ,the utilization of which towards expenditure is strictly prohibited and credited into the treasury on the same day or on the morning of the next day at the latest and that there is a corresponding entry on the payment side of the cash book.
- Bank Draft are treated as cash. They must remain a part of cash balance till they are disbursed.

### **Control over accounts**

It is not sufficient that a GE's accounts should be correct to his own satisfaction. He has to satisfy not only himself, but also the Accountant General, that a claim which has been accepted is valid, that a voucher is a complete proof of the payment which it supports, and that an account is correct in all respects. It is necessary that all accounts

### **ADMINISTRATIVE POWERS, DUTIES AND RESPONSIBILITIES OF HEAD OF SCHOOL**

- To maintain discipline among pupils and staff.
- To take regular part in teaching work
- To ensure regular teaching of classes by teachers
- To check teacher diaries
- To arrange for the games and extra mural activities of the pupils
- To ensure that all registers of the school are regularly and accurately maintained.
- To ensure timely submission of returns or information of educational statistics periodically or as and when asked by the department.
- Class promotions at the close of the school year
- To ensure deposit of fee and pupil funds earliest in bank/treasury
- To expend funds in strict conformity with the rules and regulations governing the funds
- To ensure timely attendance of staff in school
- To record timely annual performance appraisal reports/annual confidential reports of the staff
- To maintain/update service record of the staff in the service books and HRMS
- To ensure disposal of un-serviceable articles as per Govt. instructions
- Reply/comments in Court Cases.
- Reply of information sought under RTI Act
- Dispose of grievances/complaints received direct or through any mode like CM Window CP Gram etc

should be so kept and details so fully recorded, as to afford the requisite means for satisfying any enquiry that may be made into the particulars of any case, even though such enquiry may be as to the economy or the bonafides of the transactions. It is further essential that the records of payment, measurement and transactions in general must be so clear explicit and self-contained as to be producible as satisfactory and convincing evidence of facts, if required in Court of Law.

### **Claims to arrears / Increase of pay/ Allowances**

- Delay in payments are opposed to all rules and are highly inconvenient and objectionable and when not satisfactory explained, shall be brought to the notice of Head of Department concerned.
- Claims against the Govt. which are more than one month old, DDO shall state the reasons for delay on the bill.
- Claims including arrear of pay and allowances, increments and underpayments against Govt. not claimed within one year date of its becoming due shall be presented with the approval of Head of Department up to three years.
- The time limit should be calculated from the date on which charges becomes payable and in case sanction accorded with retrospective effect, the charges becomes payable before it is sanctioned. The time limit should therefore be calculated from the date of sanction and not from the date from which sanction takes effect.
- Travelling allowance shall stand forfeited or deemed to have been relinquished, if the claim is not preferred within one year from the date on which it becomes due i.e. from the date of return to headquarters.
- Time barred claim should ordinarily be refused and no claim on account of time barred item should be paid without the sanction of Government. It is the claimant's responsibility to establish the claim to special treatment for time barred item and it becomes duty of DDO to refuse the claim until a case for other treatment is made out. All time barred petty claim are to be rejected forthwith and only important claims of this nature considered.

### **Responsibility for overcharges**

DDO or drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations. He should therefore, make himself acquainted with the meaning of the various financial checks which he is expected to



exercise so that he can be in a position to detect immediately any attempt at defalcation and should pay special care to those points in financial procession at which leakage is likely to occur. DDO shall be responsible for entering all drawn amounts in the cash book and reconciling them from the treasury statement.

#### **In case of occurring of losses in office**

- It should be brought to the notice of the departmental superior, to the Head of Department (HOD) immediately with details of the steps taken in the matter.
- When the matter has been fully enquired, a further and complete report should be submitted of the nature and extent of the showing the errors and neglect of the rules by which such loss was rendered possible and the prospects of effecting recovery be intimated.

#### **Purchase of stores**

- All purchases should be regulated in strict conformity of store purchase rules and instructions issued by Govt. from time to time.
- Purchase should be made in most economical way.
- Purchase orders should not be split up to avoid the necessity for obtaining the sanction of higher authority.
- Purchase should be made from approved sources of the Govt.
- Purchase should be made at lowest market rates as per rules /instructions regarding calling of quotations/e-tender. Minimum 3 quotations are required.
- Rates are not paid in excess of those entered in the work order contract/ Agreement.
- Purchase which contravene the rules for the supply of articles for the public service.
- Purchase should not be in excess of requirements.
- Purchase of materials of inferior quality.
- Accepting of material without stacking counting and inspection report.
- Physical verification of articles should be done at least once in every year i.e. verification of store by an officer/official other than the custodian.

#### **Common mistakes that Head of Office should take care of**

- Payment of CFA without taking Non-marriage certificate, live certificate and income certificate.

- Payment of subsistence allowance without taking non-employment certificate from suspended employee.
- Non-maintenance of GIS Ledger, TA check register, Medical Reimbursement Register.
- Not starting recovery of loan and advances, GPF Advances or discontinuance of recovery.
- Not taking Utilization certificate for loan and advances i.e. House Building Advance, Marriage Advance, Car Advance, Motor Cycle Advance, GPF Advance/withdrawal from employees.
- Reconciliation of cash book entries with treasury statements/reports for receipt and expenditure at the end of month and recording a certificate thereof.
- Not updating of service book, leave account.
- Delayed drawl of claims, arrears of pay and allowances etc from treasury.
- Payment of House Rent Allowance without taking undertaking as per Allowances to Govt. Employees Rules.
- Non-deduction of TDS (Income Tax) on regular basis.
- Goods not purchased as per financial rules or not entered in stock register.
- Not conducting Physical verification of stores at least once in every year.

### **PURCHASE AND EXPENDITURE GUIDELINES**

Expenditure – On the basis of incurrence of expenditure, expenditure is of two types –

- I. Non Recurring expenditure – expenditure sanctioned as lump sum charge whether the money be paid as a lump sum or by installments.
- II. Recurring expenditure – means all expenditure which is not non-recurring.

#### **Mode of purchase**

- First, approved source or rate contract available for the material to be purchased,
- No quotation required – value of articles to be purchased shall not exceed Rs. 500<sup>1</sup> at a time and total value of such purchase during a financial year should not exceed Rs. 5000<sup>2</sup>.
- Quotation required – Purchase of store items through quotations shall be done in case the value of any item exceeds Rs. 500 but does not exceed Rs. 50000. (Quotation shall be invited by the competent authority i.e. as per financial rules)

## **Procedure of purchase.**

### ***Procedure of purchase through Quotation***

- Notice indicating item quantity and specifications shall be forwarded to makers or their branch officers/authorized agents/supplier.
- Quotations shall be invited from a large number of firms. At least three firms offer should be taken to ensure competition.
- A period of 15 days-notice shall be given for receipts of the quotations shall be opened by a panel of three authorized officers.
- All quotations shall be deemed valid for at least 30 days from and excluding the date of opening.
- The quotation must be in sealed cover.
- All quotations will be deemed to be F.O.R. destination unless specified otherwise in the quotation and should including packing and forwarding charges.
- The supplier shall dispatch material freight paid in all cases where there offer is F.O.R. destination.
- Comparative statement of rates shall be prepared and forwarded to the competent authority for approval.
- It may be certified by the committee that the lowest rate are as per prevailing of market rates.
- On the basis of lowest valid offer, the competent authority shall then allot the job work to the firm.
- The maximum period of delivery from the date of placing the order should be specified.
- The inspection of goods be carried out by the consignee at destination an rejected goods shall have to be removed by the supplier within 10 days of dispatch of advice from the indenting officer failing which goods will lie at the supplier risk.

### ***Procedure of Purchase through tender***

- The tenders shall be invited by the competent authority.
- All purchases of a value exceeding Rs 50000 shall be advertised in 2 leading newspapers through the office of DIPR Haryana.
- Tender shall be got published in 1<sup>st</sup> and 16<sup>th</sup> of every month.
- Special tenders which require urgency can be got published on any day.

- A period of one month from the date of publications shall be given except in case of urgent demands where the period can be reduced to two weeks.
- The copy of the tender notice shall also be dispatched to all known suppliers of concerned items.
- All registered suppliers of concerned items shall also be informed.
- In case the item is of ISI mark, the copy of tender shall also sent to all ISI license holder.
- Tender of value more than 25 lakhs shall have to be made available on website as well as on sale at division office.
- In case of documents having been downloaded from internet, it shall also contain a demand draft of price of forms as document fee.
- Approximate delivery period should be indicated in schedule and tender.
- Detailed specifications, quantity of stores required, F.O.R. station and other conditions should be mentioned in the tender notice.
- The specifications should be framed with a view to encourage completion rather than restricting/discouraging competition.
- The quality standards including ISI marks etc., wherever applicable, should be specifically mentioned.
- The specifications should be generic and not manufacture/brand/make specific.
- Place, time and date of opening the tender should be indicated.
- It should be specified in the tender notice that power to accept or reject the tender will rest with the Department and that too without assigning any reason.
- The earnest money shall be deposited by the tenders with their tenders in form of bank draft in favour of deptt.
- The EMD would be @2% of the estimated value of the tender, subject to a ceiling of Rs. 2 lakhs.
- No EMD will be required for tender for the value for the value below Rs. 1 Lakh.
- Units of Haryana Public Sector Enterprises and “approved sources” as declared by the Industries Deptt., Haryana would be exempt from the deposit of EMD.
- The performance security deposit of the successful tender shall be uniformly at 10% of the order value or estimated value of rate contract as per DG S& D norms.

- The tenders shall be collected in a locked box.
- Late tenders shall not be considered.
- Tenders shall be opened by the committee consisting of three authorized officers on the fixed date and time.
- All alternations/cuttings in the tenders shall be initialed by the panel of officers.
- After receipts tenders, the comparative statement of rates shall be prepared and signed by the officers and they shall forward the same with their recommendation to competent authority for approval.
- Samples, where required shall be obtained from the firms and entered in the register. The sample duly signed by the members of committee shall be preserved for record.
- When it is necessary to accept tenders other than the lowest rates the approval of the next higher authority has to be obtained.
- No payment for goods supplied shall be made unless the stores have been duly inspected and received and are conforming to the prescribed specifications or test or quality and correct in number and weight etc.
- In case of machinery, if it is working satisfactory then only the payment should be made.
- Purchase order should not be split up so as to avoid the necessity of obtaining the sanction of higher authority required with reference to the total amount of order.
- In selecting the tender to be accepted, the financial position of firm must be taken into account.
- The bidders may be required to quote the basic rates, the deliver/transportation costs/applicable taxes and duties, and the place of billing for the supply for stores clearly and separately.
- Clearly indicate the scientific parameters on which tests would be carried out and the sample/quantum of test.
- Indicate the name of testing labs and as to who will bear the expenses on conducting the tests.
- Clearly indicate the due date for delivery of supplies.
- The supply order should contain the due date for offer of inspection.

### **Approved Sources**

The following three agencies/sources are approved/authorized sources for purchase of material –

Approved Sources as notified by Industries Department Haryana as per Memo no. 6/3/2007-41B-II dated 14.02.08. Few names are as under –

- DS& D Haryana – Its rate contracts are appropriate sources of purchase of material.
- DGS&D (Govt. of India) – It's rate contracts are appropriate sources of purchase of material.

<b>Approved Sources</b>		
<b>Sr. No.</b>	<b>Industries Department Haryana</b>	<b>Approved Items</b>
1	Prison Deptt.	All items manufactured by Jail Factories.
2	Sainik Pariwar Bhawan Chhachhrauli	For stitching of uniforms of class-IV employees and Drivers for District Ambala only
3	Adult Blind Trg. Centre, Panipat Andh Vidyalaya Blind Relief section, Hissar SC Inst for Blind A/Cantt	Re-canning of chairs

1. 10000 2. 100000 . *The quality, quantity and reasonableness of the rates will be responsibility of the officer/official making the purchase vide Department of Industries and Commerce notification no. 2/2/2016(2) -41B-II dated 02.09.19.*

Reference – DSE Haryana Memo no. 10/26-2011-Admn(4) dated 01.08.11

### **Disposal of condemn stores items in Govt. Schools**

Unserviceable store items like furniture lying in school occupies space in school which otherwise can be used for any fruitful activity or purpose. It also reduces beauty of school. These items needs immediate action for disposal.

For disposing off such useless items, Director Secondary Education Haryana vide memo no. 15/103-2011-Co(1) dated 20.10.2011 issues instructions in this regard.

A Committee constituted of the following is hereby constituted for this purpose. The committee shall inspect the store items which are to be condemned and list of such items after assessing the book value of such store items will be sent to the Directorate for further necessary action within one month. The committee constituted at Block and School Level will submit their report to DEO concerned, who will submit the same to the Directorate.

## Committee for Disposal of condemn

### District Level Committee for Disposal of condemn stores items in Govt. Schools

Sr. No.	Designation of Officer/Official	Designation in Committee
1	Deputy Commissioner of the Concerned District	Chairman
2.	DEEO/DEO of the concerned district as the case may be	Member Secretary
3	Section Officer of the office of DEO/DEEO	Member
4	Superintendent Of the office of concerned D.E.O	Member

### Block Level Committee for Disposal of condemn stores items in Govt. Schools

1	Sub Divisional Officer(C) of the concerned Sub Division	Chairman
2	BEO concerned	Member Secretary
3	Section Officer of the office of DEO/DEEO	Member
4	Clerk of the office of concerned BEO	Member

### School Level Committee for Disposal of condemn stores items in Govt. Schools

1	BEO concerned	Chairman
2	Principal/Head Master of the School	Member Secretary
3	Section Officer of the office of DEO/DEEO	Member
4	Clerk of the office of concerned school	Member

## BUDGET RELATED GUIDELINES

Budget means statement of estimated receipt and expenditure of the state for each financial year to be laid before the legislature. It is prepared by the Finance Department & presented before the commencement of the financial year. In this budget voted and charged items of expenditure are shown separately. How budget flows to DDO for expenditure.

### Voted Expenditure

Voted expenditure which is presented in legislative assembly and passed by it. FD allocate budget to different

Approval from Legislative assembly



Finance department



Concerned Head of Department  
(BCA)



Controlling Officer (BCO)



Drawing and Disbursing  
Officer (DDO)



departments only when it is passed by legislative assembly

### **Charged expenditure**

Any expenditure which is not presented to and passed by legislative assembly is called charged expenditure. Only President of India /Governor of state is authorized to do such type of expenditure.

*DDO draws money from the treasury through bills for expenditure.*

### **How to check Budget availability Report on E-Salary**

- 1) Login with DDO user ID and Maker Password.
- 2) Go to Report Menu
- 3) Click on Budget availability Report.

### **ONLINE BUDGET ALLOTMENT SYSTEM**

- |  |   |                                   |
|--|---|-----------------------------------|
| • BCA → Budget Controlling Authority   |   | <b>HQ Level</b>                   |
| • BCO → Budget Controlling Officer     | → | <b>District Level</b>             |
| • DDO → Drawing and Disbursing Officer | → | <b>Field Office/ School Level</b> |

#### **Note:-**

- In same department, there are two BCO like Secondary Education BCO-1(DEO), BCO-2 (BEO).
- In same department, there are only BCA and DDO. There is no BCO like Higher Education.

### **Restrictions on Budget Expenditure**

1<sup>st</sup> quarter – 20% of total allotted budget for the scheme

2<sup>nd</sup> quarter – 25% of total allotted budget for the scheme

3<sup>rd</sup> quarter – 25% of total allotted budget for the scheme

4<sup>th</sup> quarter – 30% of total allotted budget for the scheme

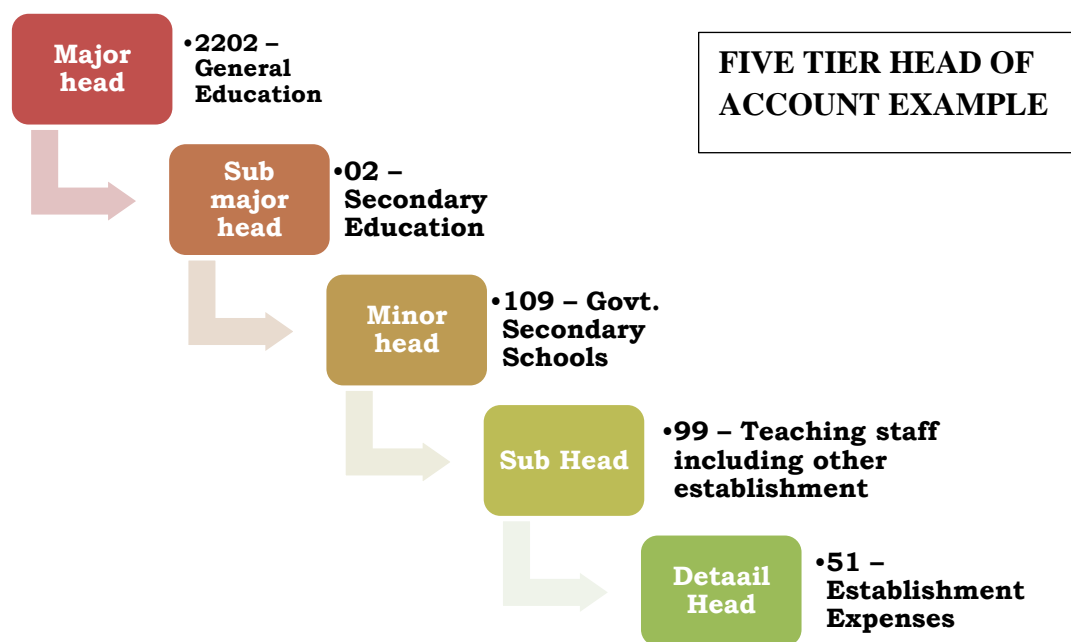
- Departments providing any service covered in RTS will be exempt from above restrictions on providing information to FD in the prescribed format.
- Recurring & non recurring expenditure / budget has been done away by Govt. from F Y 2011-12.
- Planning and Non planning budget provision has also been done away by Govt. from F Y- 2017-18.
- Under centrally sponsored scheme state budget released when central Govt. share actually received.

- This condition not apply to those schemes in which it is mandatory for the state to Incur expenditure of the state share before release of the central Govt. share.
- F.D. Generally not entertain any request for re-appropriation / diversion of budget after 28 Feb. of Financial Year.
- Advance bills are not accepted by Treasury after 28 Feb. of Financial Year.
- Timely submission of detailed contingency bill in relation to abstract Contingency Bill/Advance bills by the end of next month in which such bills are drawn or 31 march of FY whichever is earlier .
- Parking of fund is not allowed in unauthorized accounts/beyond Financial Year.

### Head of Account System

The entire accounting system of canter Govt./state Govt. run on five tier head of account system

1. Major head
2. Sub major head
3. Minor head
4. Sub head
5. Detail head



### Recovery of over payment

Deductions from bill:-when a recovery made from any bill .The amount can be updated in E-salary deductions details along with amount and number of installments. The recovery amount automatically deducted when bill is generated. Do not forget to attach recovery/ BT schedule with bill.

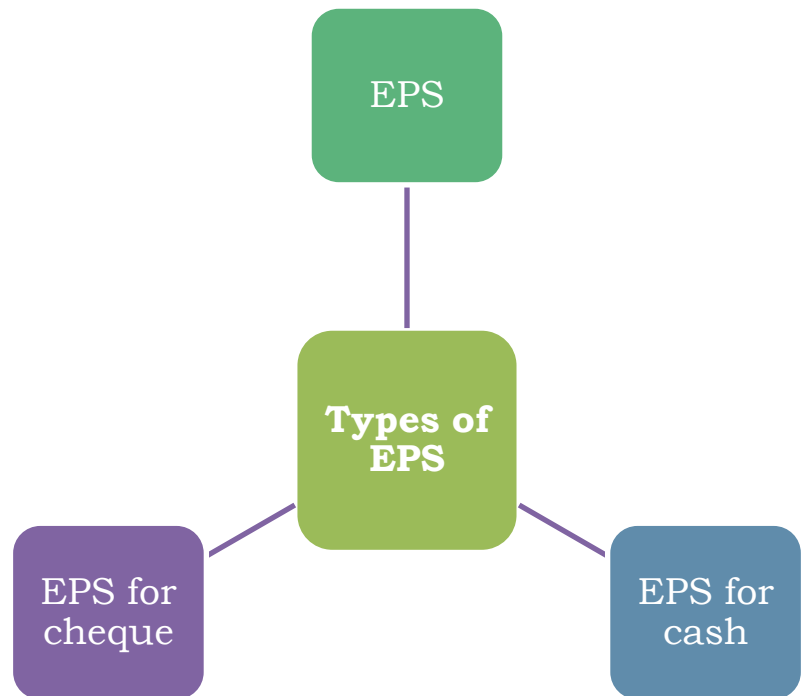
### Deposit of fee and fine in Govt.

#### Head

By challan:-Log –in with DDO user-ID and password on E-grass site. RTI Fee ,fine and over payment recovery can be deposited by filling requisite

details in online challan. Amount can be paid on line by selecting different options available. Be careful while selecting Head of accounts.

Head of Office/DDO/any other Govt. employees should have knowledge of rules and instructions issued by the Govt. from time to time for discharging of official duties efficiently. See the list in bibliography. In addition to the rules Head of office and other Govt. employees should have knowledge of Education department service rules for Principal, Head Master, PGT, TGT, Clerk and Group D employees.



## **PART-II HARYANA CIVIL SERVICES (GENERAL) RULES 2016**

These rules covers rules regarding general conditions of service, maintenance of service record, joining time, dismissal, removal and suspension, deputation and kinds of retirement from Govt. service etc.

**Head of Office** means any govt. employee declared to be the head of an office by the competent authority i.e. concerned department.

**Head of Department** means any authority specially designated by the competent authority i.e. Govt. with the order to exercise the powers of a Head of Department for the purpose of these rules.

### **GENERAL CONDITIONS OF SERVICE**

- a. Medical certificate of fitness of health in prescribed proforma is required on appointment of a person in Govt. service and a certificate in this regard is to be given on first pay bill. However, Rule 11 and Rule 14 provides exceptions in certain circumstances.
- b. A pregnant woman candidate may not be declared temporarily unfit if otherwise fit, for entry in to Govt. service against a post which don't requires elaborate training or carrying a hazardous nature of duties.
- c. Whole time of the Govt. employee is at the disposal of the Govt. which pays him and he may be employed in any manner required by proper authority without additional remuneration.
- d. Govt. Employee shall be required to maintain his Headquarters at the place of posting and shall not leave Headquarters without the approval of the office-in-charge.
- e. Willful absence shall be deemed to cause an interruption or break in service of the employee, unless otherwise decided by the competent authority.

### **DUTY**

Government employee shall be on duty during the period

- a. Spent in actually performing Govt. job.
- b. Spent on tour in public interest within or out of sphere of duty
- c. Joining time
- d. Casual leave, special casual leave, quarantine leave
- e. Gazetted holidays prefixed or suffixed to the leave
- f. Of service as probationer
- g. Training in India or abroad including journey period
- h. Day of death
- i. Compulsory waiting period
- j. Occupied in attending optional or obligatory departmental exam
- k. Taken in handing over and taking over of charge
- l. Spent in all cases of enforced halts.
- m. Spent in transit from leave etc.

- f. A Govt. employee shall be entitled to the pay and allowances of that post if he assumes charge of that post in forenoon of that day. If he assumes charge of that post in afternoon of that day, pay and allowances of that post shall take effect from next day.
- g. Day of death shall be treated as duty for a GE if he was not otherwise on leave.
- h. Head of Office shall be competent authority to allow not more than two days for handing/taking over the charge, if he considers essential, and in case more period is required, Head of Department shall be the competent authority.

## **SERVICE RECORD**

- a. The service book shall be maintained for a GE from the date of his first appointment by the Head of Office in which he is employed and shall be supplied by the Department at its own cost. Entries shall also be made on HRMS.
- b. On transfer of GE from one office to other, Head of Office shall update service book entries, leave account and forward it office where employee joined after transfer.
- c. A record of service of a Govt. employee shall be maintained in the forms (as service book) as per *Annexure -4 & 5* of these rules
- d. GE may have a photocopy of his service book duly attested for his personal record on payment of a fee of Rs. 5 per page once in a year. He shall have be entitled to have a photocopy of his service book duly attested on quitting service on payment of a fee of Rs. 200.
- e. Every event of GE shall be recorded in service book and each entry shall be attested with full signature with rubber stamp by the HOO or the authorized officer and in case of HOO, by his

### **FORMS (AS SERVICE BOOK) AS PER ANNEXURE -4 & 5 OF HCS RULES 2016**

- Forms of Bio-Data
- Form of certificates, Nominations and Detail of family members
- Form of previous qualifying service & form of foreign service
- Form of history of service event
- Form of record of verification of service
- Form of detail of family members
- Form for entry of leave travel concession
- Form of loans and advances taken by the GE
- Form of comments of internal audit
- Forms of leave account as per annexure 5 (earned leave account, half pay leave account, maternity leave, child adoption leave, paternity leave, child care leave account, Extra ordinary leave or any other kind of leave account.

immediate superior. There should be no erasure or overwriting in service book and all corrections be neatly made and proper attested.

- f. Every period of suspension from employment and every other interruption in service shall be noted with full details of its duration, by an entry written across the page and attested.
- g. HOO is responsible to attest the entries in service book along with leave account of his subordinates with full signature and rubber stamp. He may authorize any gazetted GE serving under him to attest. However, HOO shall be responsible for attestation of such entries, proper maintenance and the custody of service book. HOO shall also scrutinize at least 10% of the service books every year and initial the same in token of check.
- h. Some of the entries shall be made in the Service book in red ink.
- i. It is the duty of the every GE to see that his/her service book is properly maintained so that there may not be any difficulty in verifying his service for pension. The HOO shall permit a GE to examine his service book as and when desired. The HOO shall obtain signature of the employee therein in token of his having inspected the service book. GE will also ensure that his services has been duly verified and certified correctly.
- j. Head of Department is competent authority to order recasting of misplaced service book. Attested copy of service book obtained by the GE shall also be authentic record for recasting of service book.
- k. The entries of the service book including pay fixation of all GEs shall be scrutinized by internal audit of the department concerned at least once in a year but before PAG audit.

#### **ENTRIES TO BE MADE WITH RED INK IN SERVICE BOOK**

- Period of suspension
- Period of extraordinary leave with or without medical certificate
- Period of willful absence
- Any period of interruption in service
- Any punishment awarded by the competent authority.
- Reversion to lower post owing to inefficiency or restructuring of staff
- Date of confirmation in service
- Resignation from service.
- Termination from service
- Retirement from service
- Date of death or disappearance while in service

### **JOINING TIME**

Joining time shall be granted to a GE on transfer in public interest. It shall be regulated as under -

<b>Temporary transfer</b>	<b>Actual transit period</b>
Journey period before and after training	Time reasonably required for journeys as part of training period
Subsequent appointment of a temporary or permanent GE of any other state (If applied through proper channel)	Joining time admissible limited to transit period
Subsequent appointment to permanent GE from one department To another of Haryana Govt. (If applied through proper channel)	Joining time admissible
One post to other in same office	No Joining time
Transfer does not involve change of residence	Not more than one day including holiday
Transfer while on leave	Joining time admissible
Transfer during vacation	Joining time admissible
Transfer while under transfer	If orders are delivered at the original station, no joining time. New station, fresh spell of joining time.
Transfer to another Government	As per rules of the Govt. where he is proceeding.

### **CALCULATION OF JOINING TIME**

- Joining time shall commence from the date of relinquishment of charge of the old post if the charge is made over in the forenoon or the following date if the charge is made over in the afternoon.
- Normal joining time may be deemed to have been extended to cover such holidays.

<b>Distance (in kms) between the old headquarters and the new headquarters</b>	<b>Joining time (days) admissible inclusive of preparation days, all holidays, Saturday, Sunday</b>
<b>Up to 20</b>	03
<b>21 to 300</b>	08
<b>301 to 500</b>	09
<b>Above 500</b>	10

- Joining time can be extended maximum up to 30 days and more by Head of Department and Administrative Department respectively as per conditions laid down in Rule 82 of these rules.
- Special casual leave in lieu of joining time can be allowed in special circumstances when GE is directed to join the new assignment immediately by authority competent to transfer, without availing joining time. Special Casual Leave may be allowed during the current or next calendar year in lieu of unavailed joining time.
- Pay and allowances during joining time on transfer to one station to another shall be admissible equal to the admissibility at the new station or old station, whichever is less.



- Pay during joining time in continuation of leave shall be equal to leave salary which would be admissible during the earned leave and compensatory allowance shall be admissible at the rates equal to new or old station, whichever is less.
- Joining time is not admissible to a GE, in case, transfer is not in public interest. However, GE can apply for leave of kind due, limited to the period of joining time. If he does not apply for leave and joins at new station, then that period shall be known as *dies non*.
- Overstay period of joining time shall be treated as willful absence liable for disciplinary action being a misconduct.

### **DISMISSAL, REMOVAL AND SUSPENSION**

- A GE can be placed under suspension by the competent authority for misconduct and against whom disciplinary proceedings are contemplated.
- A GE under suspension is entitled to subsistence allowance at an amount equal to the leave salary on half pay leave. Subsistence Allowance shall not be denied on any ground except when he does not furnish the certificate that he is not engaged in any other employment, business, profession or vocation during the period of suspension.
- Subsistence allowance shall be reviewed after every six months by the authority competent to make the order of suspension. It can be increased or decreased by the amount not exceeding 50 % of the subsistence allowance admissible during the first six months, if in the opinion of the said authority, the period of suspension has been prolonged for reasons to be recorded in writing, not attributable to the GE or directly attributable to the GE.
- Allowances admissible on subsistence allowance –
  - Dearness Allowance
  - HRA on the emoluments drawn before suspension and prescribed for the HQ.
  - Fixed medical allowance, if opted
  - Hill compensatory allowance, if admissible at the Headquarters
  - Any other compensatory allowance or relief equal to the amount admissible while on half pay leave.
- The authority competent to order the reinstatement shall make specific order regarding the pay and allowances (not less than the subsistence allowance paid )to be paid to the GE for the period of absence from duty due to suspension/dismissal/removal or compulsory retirement ending with the reinstatement or superannuation, as the case may be.

- Whether or not said period shall be treated as a period spent on duty, if no order is issued then the suspension period shall be treated as 'non-duty' with non-forfeiture of post service i.e. service rendered before dismissal, removal, compulsory retirement or suspension.
- Pay and allowances shall be given in full in case of fully exoneration an period of absence shall be treated as duty period. And in case GE has not been fully exonerated, he shall be given such proportion of pay and allowances as the competent authority may prescribe and suspension period shall not be treated as duty unless the authority specifically directs that it shall be treated as duty for any specified purpose.
- Suspension period can be converted into the leave of kind due, if GE apply for the same when suspension period is not treated as duty period.
- GE shall submit a certificate regarding amount earned during suspension from any other employment, business, profession or vocation, before payment of arrear of pay and allowances so that arrear can be paid after reducing the amount earned.
- Deductions from subsistence allowance

Compulsory Deductions	Optional Deductions	Deductions not to be made
<b>Income Tax</b>	GPF Subscription and recovery of GPF advance	Subscription to Defined Contributory Pension Scheme
<b>Licence fee and other charges relating to the occupation of the Govt. residence</b>	Any other type of recovery	Subscription to GPF account unless he opted
<b>Recovery of loan and advance taken from the Govt.</b>		Recovery of loss to Govt.
<b>Group Insurance Scheme</b>		Recovery of overpayment
		Attachment orders from court of law

## RETIREMENT FROM SERVICE – KINDS AND CIRCUMSTANCES

The superannuation age of GE is 58 years for all groups of employees except the following for whom the same is sixty years.

- (i) Group D
  - (ii) Disabled employees having minimum degree of disability of 70% and above.
  - (iii) Blind employees
  - (iv) Judicial Officers
- The appointing authority shall in public interest have the absolute right to **retire prematurely** a GE of any Group, other than of Group D on account of inefficiency after

attaining the prescribed age, irrespective of length of service or after completion of twenty years qualifying service irrespective of the age by giving him a notice of not less than three months in writing or pay and allowances in lieu of notice period as prescribed in rule 144 of these rules.

- A GE of any group may by giving a notice of not less than 3 months in writing to appointing authority seek **voluntary retirement** from service on completion of minimum twenty years qualifying service irrespective of his age or on attaining the prescribed age irrespective of length of service as prescribed in Rule 146 of these rules.
- The appointing authority may consider request of the GE for **curtailment of notice period** of three months before the expiry of three months' notice period by giving reasons thereof.
- The request of **voluntary retirement** may be refused if the GE who seeks voluntary retirement is under suspension or judicial proceedings or departmental proceedings under rule 7 of the Haryana Civil Services (Punishment and Appeal) Rules 2016 are contemplated or pending against him and penalty of removal or dismissal from service is likely to be imposed in his case.
- The voluntary retirement shall become effective from the date of expiry of notice period where the appointing authority does not refuse the request of voluntary retirement before the expiry of notice period.
- Notice of voluntary retirement shall not be withdrawn without the approval of appointing authority. Request for withdrawal of notice can be considered by the competent authority if it is made before the intended date of retirement.
- Leave standing at the credit of the GE can run **concurrently** with the notice period of voluntary retirement or premature retirement.

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- [Punjab Financial Rules Vol. II](#)
- [Punjab Budget Manual](#)
- [Haryana Civil Services \(General\) Rules 2016](#)
- [Haryana Civil Services \(Compassionate Financial Assistance or Appointment\) Rules 2019](#)
- [Haryana Civil Services \(Assured Career Progression\) Rules 2016](#)
- [Haryana Civil Services \(Punishment and Appeal \) Rules 2016](#)
- [Haryana Civil Services \(Leave\) Rules 2016](#)
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- Haryana Civil Services (Revised Pay ) Rules 2016
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- [Haryana Civil Services \( Travelling Allowance\) Rules 2016](#)
- [Haryana Civil Services \(Employee Conduct \) Rules 2016](#)
- [Medical Reimbursement Policy](#)
- [Haryana Civil Services \(Group Insurance \) Rules 1985](#)
- [Manual of Office Procedure Volume I](#)
- [Manual of Office Procedure Volume II](#)
- [HCS Rules 2016](#)
- [Finance Department Instructions \(OLD\)](#)
- [Finance Department Instructions \(NEW\)](#)

### **IMPORTANT WEBSITE**

- [NPS Trust](#)
- [Health Department](#)
- [Chief Secretary Haryana](#)
- [Treasury and Account Department](#)

- [HRMS](#)
- [MIS](#)
- [NIC](#)
- [Finance Department, Haryana](#)
- [Aadhaar Bio Metric Attendance](#)
- [CM Grievance](#)
- [NSDL \(PRAN\)](#)
- [E-office](#)
- [PM POSHAN for Mid Day Meal](#)

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