

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE DEPARTMENT (POLICY DIVISION)
4TH LEVEL, A-WING, DELHI SECRETARIAT, I.P. ESTATE, NEW DELHI

No.F.20/08/2019-AC/501-600

Dated : 01-04-2025

OFFICE MEMORANDUM

Finance Department vide Office Memorandum No.F.20/08/2019-AC/jsfina/2575-2674 dated 07.08.2019 has conveyed approval of Hon'ble Lt. Governor of Delhi regarding enhancement and delegation of financial powers to the Head of Departments (HoDs) and Administrative Department/Secretaries of the Government of NCT of Delhi.

2. As per Para 2 of the said OM dated 07.08.2019, all the enhanced financial powers will be exercised by the Heads of Departments and Administrative Department/Secretaries concerned subject to the following conditions :

- i. That the expenditure does not exceed the budget allocation.
- ii. That the expenditure is incurred for the purpose for which funds have been provided and the codal formalities are followed as per the GFR/CVC guidelines / instructions / Rules & Procedures issued by the Government from time to time.

3. Further as per Rule 5(2) of the Transaction of Business of the Government of National Capital Territory of Delhi Rules, 1993, no Department shall, without the previous concurrence of the Finance Department, issue any order which may involve any abandonment of revenue or involve any expenditure for which no provision have been made in the Appropriation Act.

4. It has come to the notice of Finance Department that various departments have issued Administrative Approval (A/A) and Expenditure Sanction (E/S) in respect of items mentioned in the said OM dated 07.08.2019, including execution of works/projects, **without availability of adequate funds in the relevant head of accounts in the current financial year.** The same is in contravention of the powers delegated to them in terms of FD's OM dated 07.08.2019 and also in violation of the Rule 5(2) of the Transaction of Business of the Government of National Capital Territory of Delhi Rules, 1993.

5. Issuance of A/A and E/S by the Departments in the absence of adequate funds under the relevant head of account creates committed liabilities on the exchequer of Govt. of NCT of Delhi. In view of above, all the Departments of Govt. of NCT of Delhi are hereby directed to exercise financial powers as per FD's OM dated 07.08.2019 only when the adequate funds are available in the relevant head of accounts in that particular financial year. In no case, committed liabilities shall be created by the Departments without concurrence of Finance Department in terms of Rule 5(2) of the Transaction of Business of the Government of National Capital Territory of Delhi Rules, 1993.

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6. All the Departments of Govt. of NCT of Delhi are, therefore, directed to ensure that while preferring a bill to PAO the following certificate may be annexed alongwith the bill :

Certificate 1 (In case A/A and E/S issued by the Department as per FD's OM dated 07.08.2019 for which adequate budget is available in the relevant head of account for the current financial year):

"It is certified that the sanction has been accorded in accordance with the provisions of Delegation of Financial Power Rules, General Financial Rules and Transaction of Business Rules, 1993. Adequate funds are available in the Head of Accounts _____ (complete description of Head of Account) under Demand No.____ to meet out the proposed expenditure during the current financial year."

OR

Certificate 2 (For liabilities required provision of budget during subsequent financial year(s) in case of financial phasing of works/schemes/projects, etc.):

"It is certified that concurrence of Finance Department has been obtained vide UO No.____ dated ____ for incurring expenditure from Head of Accounts _____ (complete description of Head of Account) under Demand No.____ during the current financial year and subsequent financial year (as the case may be) on availability of funds in this regard"

7. This issues with the approval of Additional Chief Secretary (Finance).


(NIHARIKA RAI)
Secretary (Finance)

To

All Addl. Chief Secretaries/Pr. Secretaries/
Secretaries/Head of Departments
of Govt. of NCT of Delhi

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Copy to :

1. Staff Officer to Chief Secretary, Govt. of NCT of Delhi, Delhi Secretariat, New Delhi.
2. PPS to Addl. Chief Secretary (Finance), Finance Department, Govt. of NCT of Delhi, Delhi Secretariat, New Delhi.
3. Controller of Accounts, Finance Department, GNCTD.
4. Controller of Accounts, Directorate of Audit, GNCTD.
5. Director, Planning Department, Govt. of NCT of Delhi.
6. Director (Budget), Finance Department, GNCTD.
7. All Joint Secretary/Deputy Secretary, Finance Department, GNCTD.
- ✓ 8. Website of FD.
9. Guard File.


(NIHARIKA RAI)
Secretary (Finance)