

**Government of Odisha**  
**Finance Department**

No. 32431 (42) \*\*\* /F.,  
FIN-BUD1-BT-0012/2012

Dt. 11/9/2012

**From**

Sri J.K. Mohapatra, IAS,  
Principal Secretary to Government.

**To**

All Secretaries to Government

**Sub: Proposals for Supplementary Statement of Expenditure for the financial year 2012-13**

**Ref: Finance Department Letter No-31924/F Dt.6<sup>th</sup> September, 2012**

**Sir/Madam,**

In continuation to the Letter referred to above, I am directed to say that while formulating the Annual Budget, 2012-13, some Departments have wrongly reflected provisions towards grants including grants for creation of capital assets under Major Heads used for Capital Expenditure which should be booked as Revenue Expenditures. This has been pointed out by the Accountant General in their Letter No.VLC (B&R)-Budget-2012-2013/71 Dt.18.06.2012 (Copy enclosed).

2. All the Administrative Departments shall take necessary steps for correct budgeting of these provisions at the Supplementary Statement of Expenditure, 2012-13 by surrendering the provision from the incorrect units of expenditure and taking provision in the appropriate units of expenditure. In case some of the above expenditure have been booked under Capital units of expenditure during the current year 2012-13. The Administrative Departments are requested to take up the matter with the Accountant General, Odisha for correct booking of expenditures in the appropriate unit of accounts.

**Yours faithfully,**

*h.*  
            
Principal Secretary to Government

**Principal Secretary to Government**

Memo No. 32432 (411)/F

Date 11/9/2012

Copy forwarded to all Heads of Departments (Controlling Officers) Financial Advisors/ Asst. Financial Advisors/ Accounts Officers of all Heads of Departments for information and necessary action.

Memo No. 32433 (95)/F

3  
11/9/12  
Special Officer-cum-Joint Secretary

Date 11/9/2012

Copy forwarded to all Officers/ Desk Officers/ Section Officers of Finance Department for information and necessary action.

Memo No. 32434 (190)/F

3  
11/9/12  
Special Officer-cum-Joint Secretary

Date 11/9/2012

Copy forwarded to all Treasury Officers of District Treasuries and Special Treasuries/ Sub-Treasury Offices/ F.A. & C.A.O. of all Irrigation Projects for information and necessary action.

Memo No. 32435 (6)/F

3  
11/9/12  
Special Officer-cum-Joint Secretary

Date 11/9/2012

Copy forwarded to Private Secretaries to Principal Secretary/ Special Secretary/ Additional Secretaries, Finance Department for kind information of Principal Secretary/ Special Secretary/ Additional Secretaries.

Memo No. 32436/F

3  
11/9/12  
Special Officer-cum-Joint Secretary

Date 11/9/2012

Copy forwarded to DR. R.V. Singh, OSD, P & C Department for information and necessary action.

Memo No. 32437/F

3  
11/9/12  
Special Officer-cum-Joint Secretary

Date 11/9/2012

Copy forwarded to the Head, State Portal with request to upload the circular in the website of Finance Department at [www.odisha.gov.in/finance](http://www.odisha.gov.in/finance).

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11/9/12  
Special Officer-cum-Joint Secretary



B' KSK  
23/6/12



(27) (36)  
Dy No 216 B II  
27/6/12

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E),  
ODISHA : BHUBANESWAR

No.VLC (B&R) -Budget-2012-2013/ 71

Date: 18.06.2012

To  
The Principal Secretary to Government  
Finance Department  
Government of Odisha, Bhubaneswar.

Sub: Provision for Grants-in-Aid under Capital section of account in the budget for the year 2012-2013  
Sir,

In inviting a kind reference to the above subject, I am to state that on a review of the Budget for 2012-2013, it is observed that provisions have been made towards Grants-in-Aid, under Capital Section of account in the list appended.

In this regard it is pointed out that while any grant is given to any development agency (grantee) for the purpose of creation of assets of capital nature, such expenditure is a Capital Expenditure for the concerned grantee agency. But on the part of the Govt. (grantor) expenditure incurred on grants-in-aid is to be classified as Revenue Expenditure in the budget.

For this purpose a special sub detail head (908-Grants for creation of Capital Assets) has been provided under revenue section of the budget.

The matter has already been discussed in the workshop on Grants-in-aid held in this office on 25.5.2012.

Hence, you are requested to take necessary steps for issue of correction slips and intimate the concerned departments in this regard at an early date so that GIA sanction orders may be issued in the revised classification.

Yours faithfully

D.K. Bahar  
Accounts Officer/V.L.C. 18.6.12

PROVISION TOWARDS GRANTS UNDER CAPITAL SECTION  
FOR THE YEAR 2012-2013

Gr. No.	Plan/ Non-Plan	Major Head Classification	Budget Provision	Ref. Page
01	NONPLAN	4059 60 051 2552 41336	40000	127
16	PLAN	4575 02 789 2173 41080	49080	52
16	PLAN	4575 02 789 2173 41249	81820	52
16	PLAN	4575 02 789 2619 41257	747000	53
16	PLAN	4575 02 796 2173 41080	68850	54
16	PLAN	4575 02 796 2173 41249	110650	55
16	PLAN	4575 02 796 2619 41257	1661000	55
16	PLAN	4575 02 800 2173 41080	177070	57
16	PLAN	4575 02 800 2173 41249	307530	57
16	PLAN	4575 02 800 2619 41257	2592000	57
16	PLAN	5475 00 800 2374 41081	1470000	60
20	PLAN	4700 20 796 2160 42010	5000	127
22	PLAN	4406 01 102 1004 41208	105000	68
22	PLAN	4406 01 789 1004 41208	195000	70
22	PLAN	4406 01 796 1004 41208	200000	72
30	PLAN	4801 06 789 2153 42011	116944	28
30	PLAN	4801 06 796 2153 42011	175438	29
30	PLAN	4801 06 800 2153 42011	99618	30
34	PLAN	4425 00 107 2053 41391	40000	32
34	PLAN	4425 00 796 2053 41391	12000	35
38	PLAN	4202 01 203 2303 41048	163335	48
38	PLAN	4202 01 789 2303 41048	53310	49
38	PLAN	4202 01 796 2303 41048	62370	50