

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

Letter No. 27445 (42) /F., Dt. 22/8/2013
FIN-BUD2-BHA-0001-2013

From

**Sri U.N. Behera, IAS,
Additional Chief Secretary to Government**

To

All Secretaries to Government

Sub: *Review of provisions made under the Minor Head 800-Other Expenditure.*

Sir,

I am directed to say that substantial provision is being made in the budget under the omnibus Minor Head "800-Other Expenditure" in some functional Major Heads of Account in different Demands for grant instead of specific programme Minor Heads. On review of State Budget for 2013-14, the Principal Accountant General (A&E) has advised to desist from indiscriminate use of the Minor Head 800-Other Expenditure. Instances of 100% of total Major Head provision in this Minor Head, in some demands has been pointed out in the review, the details are enclosed in Annexure.

You are, therefore, requested to kindly review the provisions made under the Minor Head "800-Other Expenditure" in the Demand for Grant of your Department and explore the feasibility of re-allocation of such funds at the Supplementary stage under specific Minor Heads prescribed in the List of Major and Minor Heads by Controller General of Accounts, so as to make the budget document more transparent. If at all, there is no specific Minor Head prescribed for a particular scheme or activity, the same should be clearly depicted at Sub-Head and Detailed Head level. This may kindly be accorded TOP PRIORITY.

Yours faithfully



Additional Chief Secretary to Government


Memo No. 27446 /F Date 22/8/2013

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.


22/8/2013
Deputy Secretary to Government

Memo No. 27447 /F Date 22/8/2013

Copy forwarded to Accountant General (A & E) Odisha for information.


22/8/2013
Deputy Secretary to Government

Memo No. 27448 /F Date 22/8/2013

Copy forwarded to all Officers/ Desk Officers/ Section Officers of Budget & Expenditure Branches for information and necessary action.


22/8/2013
Deputy Secretary to Government

ANNEXURE

(i) Cases of provisions under Charged Expenditure and provisions without any Scheme/ Programme under Minor Head-'800- Other Expenditure-Sub Head(s)-1012- Other Expenses' and '0922- Miscellaneous' and '1018- Other Items' and Detail Heads -'18022- Other Expenditure', '20002-Other Charges' and '41122- Other Grants' may kindly be reviewed for transfer to any other CoA. with a specific Scheme/ Programme

(Charged Expenditure)			
Classification	Pg.No	Amount (TRs.)	Purpose
07-2059-80-800-1012-20002-000-NP-C	35	500	Other Expenditure- Other Expenses- Other Charges
10-2202-01-800-1012-20002-000-NP-C	23	100	
10-2202-02-800-1012-20002-000-NP-C	34	100	
13-2215-01-800-1012-20002-000-NP-C	28	100	
38-2202-80-800-1012-20002-000-NP-C	26	100	
Voted expenditure			
Classification	Pg.No	Amount (TRs.)	Purpose
01-2075-00-800-1012-20002-073-NP-V	117	21	Other Expenditure- Other Expenses- Other Charges
01-2075-00-800-1012-20002-543-NP-V	117	250	
03-2245-02-800-1018-18022-000-NP-v	73	140000	
03-2245-01-800-1018-41122-000-NP-V	44	14294	
03-2245-02-800-1018-41122-078-NP-V	74	1	Other Expenditure Other Expenses Other Grants
03-2245-02-800-1018-41122-081-NP-V	74	1	
03-2245-02-800-1018-41122-090-NP-V	74	1	
03-2245-02-800-1018-41122-108-NP-V	74	1	
12-2210-01-800-0570-41122-000-NP-V	27	300	Other Expenditure Other Expenditure Other Charges
21-3055-00-800-0922-20002-000-NP-V	28	10	
22-2406-02-800-0922-20002-000-NP-V	42	1	

(ii) Provision under Minor Head-'800- Other Expenditure' may kindly be reviewed as to whether such provision can be allotted under other major Head/ Minor head.

Revenue Expenditure Heads		(Figures in Trs. Only)		
Demand No.	Major Head	Provision under Minor Head-'800-Other Expenditure	Total Provision	%age of Total Provision
01	2075	271	271	100
02	2075	100660	100660	100
02	2216	18188	18188	100
02	2217	120000	123000	98
03	2075	4000	4000	100
03	3454	361545	361545	100
05	2070	12000	12000	100
06	2070	5000	5000	100
11	2059	360000	360000	100
13	2015	78536	78536	100
15	2202	350	350	100
16	2235	200	200	100
17	2015	28167	28167	100
19	2885	20442	24446	84
20	2070	10956	10956	100
20	2711	1375358	1440974	95
20	3054	277725	277725	100
21	2070	24540	24540	100
21	3055	16010	16010	100
24	2852	1718	1718	100
25	2250	8856	12731	70
29	2013	68305	89935	76
29	2202	400	400	100
30	2801	71273	84259	85
34	2015	297498	297498	100
36	2059	31740	31740	100
40	2250	2700	3000	90