

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. 37201 /F Date 16.12.2013
FIN-BUD1-BT-0006/2013

To

**All Departments of Government/
All Heads of Department**

Sub : Admissibility of Expenditure relating to the provisions made in the Supplementary Statement of Expenditure for the year 2013-14 and expeditious action to utilize the funds in time.

The undersigned is directed to say that the demands contained in the Supplementary Statement of Expenditure 2013-14 have been approved by the Legislature and Appropriation Bill has been enacted. Expenditure in terms of the provision in the Supplementary statement of Expenditure is now admissible and can be incurred observing all formalities and subject to the restrictions and stipulations contained in F.D. Letter No. 14140(226)/F dt.10.04.2013 (Regulation of Expenditure out of the Annual Budget for the year 2013-14) and Letter No. 33233(226)/F dt.01.11.2013 (Revised Estimate for 2013-14 and Budget Estimate for 2014-15).

2. The Administrative Departments are now authorized to incur the aforesaid expenditure as per the following guidelines and time schedules.

- i) Advance taken from Odisha Contingency Fund should be recouped by **03.01.2014** and compliance reported to Finance Department by **10.01.2014**. The allotment against recoupment of advance from Odisha Contingency Fund need not be issued to the Drawing & Disbursing Officers. Only the sanction order showing the recoupment be sent to the Principal A.G. (A & E) Odisha for adjustment of the advance.


- ii) The total allotment including Supplementary provision should be distributed among the Drawing & Disbursing Officers by **10.01.2014** and in case of re-appropriation or additional allotment by **31.01.2014**.
- iii) All Supplementary linked surrender and re-appropriation shall be done at the level of Finance Department in Budget-II Branch and the same should be completed by **10.01.2014**.
- iv) Distribution of allotment through treasury portal should be completed by **10.01.2014** and in case of re-appropriation of funds the allotment may be distributed by **31.01.2014**.
- v) The process of issuance of sanction orders for release of funds as well as surrender of provisions should be completed by **31.01.2014** so as to avoid rush of expenditure in the last month of the financial year.
- vi) In order to avoid last minute rush, it is hereby indicated that the last date of submission of bills to the Treasuries for the financial year 2013-14 shall be **11.03.2014** for claims under other contingencies, machinery, equipment, vehicle, share capital, subsidy loans and **18.03.2014** for other claims.
- vii) Steps should be taken for full and effective utilization of Supplementary Provision as any unspent balance of Supplementary provision would invite adverse comments from the Audit.
- viii) Budgetary funds shall, in no case, be transferred to Civil Deposit.
- ix) Wherever Supplementary schedules have been admitted with the stipulations like subject to post budget scrutiny, release of central assistance, prior clearance of P & C Department, Finance Department etc., those have to be complied before release of additional provision made in the Supplementary Statement of Expenditure.

- x) Top priority shall be given to expedite expenditure in respect of –
- Capital Outlay for creation of capital assets
 - Social Sector Expenditure and expenditure for maintenance of capital assets
 - Funds provided for completion of projects under Zero based Investment Review
 - Central Share and State Share of CSP
 - Central Grant under Central Plan
 - Outlays provided for RIDF/AIBP/EAP/JNNURM/Rural Health Mission/ NREGS and other resource tied up schemes.
3. The time schedule for issuance of allotment, verification & reconciliation of expenditure etc.
- i) The detailed DDO-wise Budget Allotments in respect of the provisions made in the Supplementary Statement of Expenditure 2013-14 is to be distributed through Odisha Treasury Portal- <https://www.odishatreasury.gov.in> in order to enable the Treasuries / Special Treasuries / Sub Treasuries to check the bills against budgetary allotment through iOTMS. The allotment relating to object heads and detailed heads should be distributed through the Odisha Treasury Portal by 10.01.2014 in case of re-appropriation of funds by 31.01.2014. The Treasuries and Sub-Treasuries should, therefore, insist on full accounting classification i.e. detailed description from Major Head to object head / detailed head in the Bills presented for drawl.
 - ii) All Administrative Departments are requested to strictly follow the monitoring mechanism for ensuring submission of Utilization Certificate by the Grantee Institutions in respect of financial assistance/ Grant-in-Aid as communicated in Finance Department letter No. 18022(230)/F., dt.18.05.2013. The FA/ AFA of the concerned Administrative Department shall ensure submission of Utilization Certificate by the Grantee Institutions in respect of previous financial assistance/ Grant-in-Aid within the stipulated time before release of subsequent instalments of financial assistance/ Grant-in-Aid to the respective Grantee Institutions.

- iii) All Administrative Departments are requested to adhere to the following time schedule for verification and reconciliation of Departmental Receipt Expenditure Figures for 2013-14 with those of AG (A&E), Odisha communicated in Finance Department letter No.20160 (226)/F., dt.10.06.2013.

Month/Quarter	The date fixed for verification
October, 2013	31.12.2013
November, 2013	30.01.2014
December, 2013	28.02.2014
January, 2014	28.03.2014
February, 2014	30.04.2014
March, 2014	To be intimated later

4. All Administrative Departments, are, therefore, requested to direct the Controlling Officers under their administrative control to complete verification and reconciliation of Departmental Receipt & Expenditure figures with those of AG (A&E), Odisha as per the above time schedule under intimation to Finance Department. If any misclassification of expenditure and receipt is noticed, the concerned Controlling Officers shall be held responsible and accountable to Public Accounts Committee.


18/11/2014


Additional Chief Secretary to Government

Memo No. 37202 /F Dt. 16/12/2013

Copy forwarded to Secretary, State Election Commission, Bhubaneswar / Odisha Public Service Commission, Cuttack/ Staff Selection Commission, Bhubaneswar for information and necessary action.

Memo No. 37203 /F Dt. 16/12/2013
 14/12/13
 Under Secretary to Government

Copy forwarded to all Collectors/ all Treasury Officers of District Treasuries & Special Treasuries / Sub-Treasury Officers for information and necessary action.

Memo No. 37204 /F Dt. 16/12/2013
 16/12/13
 Under Secretary to Government

Copy forwarded to Principal Accountant General (Civil Audit), Odisha, Bhubaneswar/ Accountant General (A & E), Odisha, Bhubaneswar / Accountant General (CW & RA), Odisha, Bhubaneswar / Deputy Accountant General, Odisha, Purl for information and necessary action.

Memo No. 37205 /F Dt. 16/12/2013
 16/12/13
 Under Secretary to Government

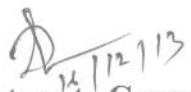
Copy forwarded to F.As and A.F.As of all Departments for information and necessary action.

Memo No. 37206 /F Dt. _____
 16/12/13
 Under Secretary to Government

Copy forwarded to Audit & Accounts Branch of Finance Department/ Head State Portal for information and necessary action.

Memo No. 37207 /F Dt. 16/12/2013
 16/12/13
 Under Secretary to Government

Copy forwarded to Private Secretary to Additional Chief Secretary/ Special Secretary/Additional Secretaries, Finance Department and all Joint Secretaries / Deputy Secretaries/Under Secretaries/ Desk Officers/ Section Officers of Finance Department for information.

 16/12/13
 Under Secretary to Government