

**GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT**

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No. 9425 /F., dated 31<sup>st</sup> March, 2014  
FIN-WM- BT-0001-2012

From

**Shri U.N. Behara, I.A.S.  
Additional Chief Secretary to Government.**

To

**Additional Chief Secretaries/  
All Principal Secretaries/Secretaries to Government  
All Heads of Department.**

Sub: **Regulation of Expenditure out of the Vote On Account Budget for the year 2014-15.**

**Sir/Madam,**

I am directed to say that the Appropriation (Vote On Account) Bill for 2014-15 has been passed by the State Legislature and enacted. The Administrative Departments are authorized to incur expenditure from 1<sup>st</sup> April, 2014 on the basis of the provision made in the On Account Budget for 2014-15 for four months till 31<sup>st</sup> July, 2014.

**2.** The modalities for sanction and release of funds provided in the On Account Budget are specified below.

**3.** It is necessary to expedite the pace of expenditure during the 1<sup>st</sup> quarter of the financial year as it is the working season before the onset of monsoon. The Departments should, therefore, carefully chalk out a work programme from the beginning of the financial year **and make available the provision made in the On Account Budget to the spending Units in the month of April, 2014.**

**4.** Keeping the above mentioned objective in view, while sanctioning funds, the following guidelines are to be observed.

**(i)** Expenditure on creation of capital assets, completion of projects, reduction in Non-Plan Revenue Expenditure and the cost of operation of various services should be given top most priority.

**(ii)** Funds should be released according to a definite action plan for achieving the quantifiable physical target fixed for the year. The Secretaries of Administrative Departments are to review physical achievement against expenditure by 15<sup>th</sup> of every month against monthly/quarterly targets.

**(iii)** Statutory dues viz. Sales Tax/VAT, Municipal Tax, compensation for land acquisition etc. as well as electricity dues, water charges and Rents, Rates and Taxes, both current and arrears, should be cleared on the basis of provision made in the Budget, after verification and scrutiny and rebate where-ever available should be availed. If any delayed payment surcharge is levied, it would be the personal responsibility of the concerned Head of Office/DDO. The Administrative Department, Heads of Department and Head of Office are authorised to purchase pre-paid electricity Card/Meter from the Distribution Companies for advance payment of electricity charges which would be adjusted against the actual consumption.

*Guiding  
Principle for  
implementation  
of On Account  
Budget*

