Bt-1/18/2008

To
All Departments of Government.
All Heads of Departments.

Sub: - Admissibility of expenditure relating to the provisions made in the Supplementary Statement of Expenditure for the year 2008-09 and Expeditious action to utilize the fund in time etc.

The undersigned is directed to say that the Demands contained in the Supplementary Statement of Expenditure 2008-09 have been approved by the Legislature and the 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 FD letter No. 20591(237)/F., Dt. 15.04.2008 (Regulation of expenditure out of the Budget for the year 2008-09), No.43387 (230)/F., dt.21.09.2008 (Revised Estimate for 2007-08 and Budget Estimate for 2008-09).

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


   (ii) The total allotment including supplementary provision should be communicated by 31.12.2008 or at the latest by 28.02.2009 in case of re-appropriation or additional allotment.

   (iii) The process of issue of sanction orders for release of funds as well as surrender of budgetary provisions should be completed by 28.02.2009.

   (iv) In order to avoid last minute rush, it is hereby indicated that the last date for submission of bills to the Treasuries for the financial year 2008-09 will be 10th March, 2009 for claims under other contingencies, machinery, equipment, vehicle, share capital, subsidy loans and 16th March, 2009 for other claims.

   (v) Budgetary funds will, in no case, be transferred to Civil Deposit.
(vi) 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 with before release of additional provision made in the Supplementary Statement of Expenditure.

(vii) Top priority shall however be given to expedite expenditure in respect; of :-

- Funds provided for Completion of Projects
- Central Share and State Share of CSP
- Central Grant under Central Plan
- Outlays provided for RIDF/AIBP/EAP/JNNURM/Rural Health Mission/NREGC etc.

3. Time schedule for allotment, verification, compliance to the report of C & A.G. etc.

(i) It is seen that despite repeated instructions issued by FD from time to time, Administrative Departments are not issuing re-appropriation orders in respect of supplementary provision taken by locating savings within their demand which creates a lot of difficulties for matching the expenditure against the actual budget provision and the final grant. The Administrative Departments are, therefore, instructed to adhere to the datelines regarding re-appropriation/surrender of funds indicated in the preceding paragraph. In case of default, the Controlling Officers of the concerned Departments shall be liable for excess expenditure, wrong booking of expenditure, non-surrender of savings taken etc. and there is every possibility that such adverse comments may find place in the report of C & AG.

(ii) DDO wise allotments made by the Controlling Officers have to be supplied in soft copies to the Director of Treasuries and Inspection, Orissa, Bhubaneswar for feeding into the Central Server located in his Office and in the absence of such data being fed into the Central Server, under the Online System of Transaction in the Treasuries, the bills cannot be entertained in the system. Therefore, special care must be taken by all Controlling Officers to supply the soft copies of Budgetary Allotment in all cases to the Director of Treasuries and Inspection, Orissa, Bhubaneswar in order to allow the transaction under the Online System of Treasury transaction. The concerned Controlling Officer would be responsible for any dislocation arising out of their failure in submission of the Budgetary Allotment Data in soft copies to Director of Treasuries and Inspection Orissa, Bhubaneswar.

(iii) All Administrative Departments are requested to adhere to the following time schedule for verification and reconciliation of Departmental Receipt and
Expenditure figures for 2008-09 with those of A.G (A&E), Orissa, communicated in Finance Department letter No. 36688 (225)/F., dt. 02.08.2008.

<table>
<thead>
<tr>
<th>Month / Quarter</th>
<th>The date fixed for verification</th>
</tr>
</thead>
<tbody>
<tr>
<td>April-June, 2008</td>
<td>31.8.2008</td>
</tr>
<tr>
<td>August, 2008</td>
<td>31.10.2008</td>
</tr>
<tr>
<td>September, 2008</td>
<td>30.11.2008</td>
</tr>
<tr>
<td>December, 2008</td>
<td>28.2.2009</td>
</tr>
<tr>
<td>January, 2009</td>
<td>31.3.2009</td>
</tr>
<tr>
<td>February, 2009</td>
<td>20.4.2009</td>
</tr>
<tr>
<td>March, 2009</td>
<td>05.06.2009</td>
</tr>
</tbody>
</table>

4. All Administrative Departments are, therefore, requested to direct the Controlling Officer under their Administrative Control to complete verification and reconciliation of Departmental Receipt and Expenditure figures with those of A.G (A & E). Orissa 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 the Public Accounts Committee.

SPECIAL SECRETARY TO GOVT.

Memo No._____________/F., dated_____________

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

Under Secretary to Govt.

Memo No._____________/F., dated_____________

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

Under Secretary to Govt.
Memo No.___________/F., dated___________

Copy forwarded to the Principal Accountant General, (Civil Audit), Orissa, Bhubaneswar/Accountant General (A & E), Orissa, Bhubaneswar/Accountant General (CW & RA), Orissa, Bhubaneswar/Deputy Accountant General, Orissa, Puri for information.

Under Secretary to Govt.

Memo No.___________/F., dated___________

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

Under Secretary to Govt.

Memo No.___________/F., dated___________

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

Under Secretary to Govt.

Memo No.___________/F., dated___________

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

Under Secretary to Govt.