GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
***

No. 22456 /F, dated 1st August, 2014
FIN-WM-BT-0001-12

From

Shri U.N.Behera,I.A.S.
Additional Chief Secretary to Govt.

To

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

Sub: **Regulation of Expenditure out of the Annual Budget for the year 2014-15.**

Sir/Madam,

I am directed to say that the Appropriation Bill for 2014-15 has been passed by the State Legislature and enacted, the Administrative Departments are authorized to incur expenditure from 01.08.2014 to 31.03.2015 on the basis of the provision made in the Annual Budget for 2014-15.

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

3. Keeping in view the pace of expenditure during the 1st quarter, it is necessary to expedite the pace of expenditure during the 2nd and 3rd quarters of the financial year. The Departments should, therefore, carefully chalk out their work programme **and make available the provision made in the Annual Budget to the spending Units in the month of August, 2014 itself.**

Guiding Principle for implementation of Budget

4. 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 15th 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.

(iv) Allocation under M.V., Telephone, T.E. and Office Expenses should be distributed in such a manner so that it will meet the requirement for the entire year.

(v) The maintenance expenditure under Non Plan for Roads & Bridges, Buildings, Urban Water Supply, Rural Water Supply, Major, Medium & Minor Irrigation, Flood Control work etc. should be incurred according to the Annual Maintenance Plan formulated by the concerned Administrative Department in consultation with Finance Department. Distribution of allocation among the administrative units should be **completed by 31st August, 2014 in accordance with the approved Annual Maintenance Plan**. The annual maintenance plan should be furnished to Finance Department by 20th August 2014 at the latest.

(vi) Creation/filling up of posts would require prior concurrence of Finance Department. Reference of such proposals to Finance Department should be made only if the posts are essential for delivery of public services or developmental needs.

(vii) Purchase of new vehicles would require prior concurrence of Finance Department. It would be considered only on replacement basis and on the certificate of the Secretary of the Department regarding availability of a Driver whose residual service period should be at least equal to the life period of a new vehicle and deposit of the sale proceeds of the condemned vehicle in Government Account. Concurrence of Finance Department would also be necessary for hiring of vehicles in terms of Finance Department Office Memorandum No. 34085/F dated 29.09.2012.

(viii) Concurrence of Finance Department would not be necessary for purchase of machinery and equipment if it is within the overall limit of sanction under Plan and Non-Plan.

Priority areas of expenditure

5. While releasing funds, priority should be given for programmes/ schemes where expenditure is reimbursable, completion of the incomplete projects under the Zero Based Investment Review and State's Own Flagship Programme e.g - (i) EAP, RIDF and other Resource Tied up schemes under State Plan, (ii) CSP & CP schemes, (iii) State's own plan schemes like Biju KBK, Gopabandhu Gramin Yojana, Biju Gram Jyoti, Biju Saharanchal Bidyutikaran Yojana, Mo Kudia, Biju-Kandhamal O Gajapati Yojana, Madhubabu Pension Yojana, Scheme for utilization of ground water in drought prone areas and Construction of Check Dams, Biju Setu Yojana, Mega Lift Scheme etc. (iv) Modernisation of Police Force, Prison administration and security related expenditure under Non-Plan, (v) Relief expenditure.

Submission of Utilisation Certificate

6. While scrutinizing proposal for sanction of expenditure during the year 2014-15, the progress of submission of Utilization Certificate in respect of expenditure incurred up to the preceding month and expenditure incurred during 2013-14 should be reviewed by the Administrative Departments. Before releasing money to the implementing agencies it should be ensured that the implementing agencies have utilized the funds transferred to them in the previous years and the same has not been lying unutilized and parked by the implementing agencies in Bank Account. **The time limit for submission of Utilization Certificate in respect of grant in aid provided by State Government and grants received from Government of India as indicated in Finance Department O.M. No.21241/F., dated 17.07.2014 is to be scrupulously adhered to.** The Financial Advisors and Assistant Financial Advisors are required to enforce the discipline while concurring in the proposal for sanction of grant-in-aid.

Even pacing of expenditure

7. The flow of expenditure should be evenly paced and commensurate with the revenue receipts. However, it is noticed that expenditure pattern is skewed and back-loaded. Therefore, it is necessary to formulate quarterly and monthly expenditure plans from the beginning of the year to avoid rush of expenditure towards the year-end. In order to achieve this objective, completion of the formalities relating to sanction and release of funds in the early part of the financial year would accelerate the pace of expenditure in the 1st three quarters. The expenditure in the last quarter of the financial year and in the month of March ought to be within 40% and 15% respectively of the Annual Budget provision. This necessitates expeditious sanction and allotment of funds. The total allotment including supplementary provision should be communicated by 31.12.2014 or at the latest by 15.01.2015 in case of re-appropriation or additional allotment. The allotment relating to salary should be released at one go from the beginning. Similarly, the process of issue of sanction orders for release of funds as well as surrender of Budgetary provision should be completed by 31.01.2015. In order to avoid last minute rush it is hereby indicated that the last date for submission of bills to the Treasuries in the financial year 2014-15 will be **10th March, 2015** for claims under other Contingency, Machinery, Equipment, Vehicle, Share Capital, Subsidy, Loan and **16th March, 2015** for other claims.

Online distribution of allotment to DDOs through Treasury Portal

8.(i) Instructions have been issued to all Departments vide Finance Department Letter No. 22292/F dated 30.07.2014 to complete the process of distribution of allotments to the D.D.Os through Odisha Treasury Portal - http://www.odishatreasury.gov.in **by 31.07.2014. The detailed DDO-wise Budget Allotments for the financial year 2014-15 should be distributed forthwith through Odisha Treasury Portal -** http://www.odishatreasury.gov.in**, if not already done ,** in order to enable the Treasuries / Special Treasuries / Sub Treasuries to check the bills against budgetary allotment through iOTMS. The DDOs need not wait for ink-signed copy of the allotment.

(ii) Although, the detailed head-wise provision below the minor head was not indicated in the Vote on Account 2014-15, it was provided through the Budget Interface and Works expenditure module of the Treasury Portal for online distribution among the DDOs by the Administrative Departments/Controlling Officers. While allowing expenditure out of the provision made in the Annual Budget 2014-15, the Treasury Portal shall check the object head/detailed head-wise expenditure allowed against the provision made in Vote on Account 2014-15 along with the expenditure against these object heads/detailed heads in the Annual Budget 2014-15, so as to prevent double drawal against the same provision made in the Vote on Account and Annual Budget 2014-15. 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 drawal.

(iii) Allotment for Works Expenditure of Forest & Environment, Rural Development, Water Resources, Housing & Urban Development, Energy & Works Department against Budget provision, N.H. Credit and Deposits, based on budgetary allotment and accounts of the Division / Project, drawn through cheques, would continue to be routed through Works Expenditure module of iOTMS and regulated by Finance Department Circular No. 28777(6)/F dated 24.06.2011. The Controlling Officers are advised to distribute budgetary allotment in respect of works expenditure to the Divisions/projects through Works Expenditure module of the Odisha Treasury Portal.

(iv) Separate expenditure sanction would also be necessary in case of Works expenditure/projects governed by Public Works Department Code, in terms of the provisions contained in Rule- 17 (d) of the Delegation of Financial Powers Rules,1978 as amended from time to time.

(v) Guidelines for utilization of provisions made for different works under plan schemes of Works, Rural Development, Housing & Urban Development and Water Resources Department and construction of buildings issued vide Finance Department O.M No. 15744/F dated 05.04.2012 should be followed scrupulously for release of the budgetary allocation for these works .

9. Sanction of expenditure for new schemes or new services, existing schemes where scope of the scheme is proposed to be altered substantially and /or cost estimate of projects/schemes are to be revised:

Guidelines have been issued in Finance Department O.M. No. Codes-27/2011-1068/f., dated 10.01.2013 and Rule-17-A of the Delegation of Financial Power Rules, 1978 for appraisal and approval of new schemes or new services, existing schemes where scope of the scheme is proposed to be altered substantially and/ or cost estimate of projects/schemes are to be revised. **Sanction of expenditure for these schemes/services can only be made after completion of the process of appraisal and approval by competent authority within the limit of sanction prescribed in paragraph 12 & 13 for the Departments covered under the Cash Management system and other Departments outside purview of Cash Management System respectively.**

10. Restructured CSS and their inclusion in State Plan:

Erstwhile CSPs now part of State Plan

(i) Consequent upon the restructuring of existing Centrally Sponsored Schemes (CSS) to 66 CSS (list enclosed as **Annexure-I**) and decision of the Planning Commission to Classify Central Assistance / Central Share of these CSS as Central Assistance for State Plan, the 66 CSS now form a part of State Plan outlay. Accordingly provision has been made for these 66 CSS under State Plan.

(ii) Meanwhile, the Planning Commission has communicated State-wise allocation of funds made by the concerned line Ministries of Government of India under different restructured CSS. It is observed that in case of some restructured CSS the allocation made by the concerned line Ministries of Government of India is less that the budget provision taken by the Administrative Departments. A few illustrative examples are given below,

(Rs. in crore)

Sl. No.	Name of the Scheme	Allocation made by Government of India towards Central Share	Corresponding State Share	Total (3+4)	Provision made in the B.E 2014-15	Gap (6-5)
1	2	3	4	5	6	7
1.	MGNREGA	924.07	102.67	1026.74	1834.36	807.62
2.	RUSA	110.00	59.00	169.00	300.00	131.00

(iii) The Administrative Departments are therefore required to limit the expenditure under different CSS, commensurate with the availability of Central Share as per the allocation of funds made by Government of India/Planning Commission and the corresponding State Share due as per the financing pattern of the scheme. **Expenditure against these schemes is to be made against availability of central assistance and the corresponding State Share only during 2014-15. Expenditure without availability of central assistance would require prior concurrence of Finance Department. The Administrative Departments are required to furnish such proposals to Finance Department clearly indicating the emergent need for incurring the expenditure pending receipt of central assistance, steps taken by them to obtain central assistance and whether there is any unspent balance out of the funds released in the previous years.**

(iv) However in case of continuing schemes, the Administrative Departments can incur expenditure on the **salary component** in anticipation of receipt of Central Assistance up to **31.12.2014** without concurrence of Finance Department.

(v) The Administrative Departments should furnish Utilization Certificate & Statement of Expenditure in time to the respective line Ministries of Government of India in order to obtain the Central Assistance due.

(vi) To facilitate monitoring of the receipt and utilization of central assistance the sanction order for 66 restructured CSS, should be issued in respect of the total provision under CSS, inclusive of the State Share (indicating the proportionate State Share) and the drawal should be made for the CSS as a whole.

Old CSP Schemes outside the restructured CSS

(vii) Old CSP Schemes: There are some CSS Schemes proposed by the Administrative Departments for provision in the Annual Budget for 2014-15 outside the 66 CSS, which are funded by Ministries / Departments of Government of India and Central Autonomous Bodies. Central Share of these schemes are provided under CSP and State Share is provided under State Plan as per earlier practice. **Expenditure against these schemes is to be made against availability of Central Assistance only during 2014-15 and sanction order of these schemes should indicate the quantum of central share and the state share although the central share and the state share should be drawn together.**

11. Budgetary funds will in no case be transferred to Civil Deposit.

Cash Management System for 18 Departments

12. Cash Management System was introduced in 10 key spending Departments in 2010-11 and extended to 5 more Departments during 2011-12. It was further extended to 3 more Departments in 2012-13.Detailed guidelines will be issued separately for operation of the Cash Management System. **The minimum level of expenditure up to the 3rd quarter i.e 60%, not only under Non Plan, State Plan, CP & CSP taken together and but also under State Plan alone under the Cash Management System is non-negotiable. Besides, the Works, H&UD, Water Resources, Rural Development, Agriculture, and Forest & Environment Departments are required to incur expenditure to the extent of 25%, 15% and 20% of the Gross provision in the B.E in the 1st , 2nd and 3rd Quarter respectively , taking into consideration their working season. Separate instructions will be issued by Finance Department in this regard. Failure to reach the prescribed level of expenditure will result in resumption of the shortfall by Finance Department. The enhanced delegation for sanction of funds by the Administrative Departments covered under the Cash Management System is indicated below:**

Enhanced Delegation for sanction of funds under Cash Management System

(i) The Administrative Departments are authorized to sanction expenditure under Non-Plan, State Plan, Central Plan and Centrally Sponsored Plan Schemes up to the limit of QEA including expenditure for grants and subsidies.

(ii) Central Plan and Centrally Sponsored Plan Schemes:

(a) In case of Central Plan and Centrally Sponsored Plan Schemes, funds should be released only on receipt of Central Assistance. **However in case of continuing schemes, the Administrative Departments** can incur expenditure on the **salary component** in anticipation of receipt of Central Assistance up to **31.12.2014** without concurrence of Finance Department.

(b) In case Government of India have not made any provision for any Central Plan or Centrally Sponsored Plan Schemes which was in operation during the previous year, no further expenditure should be incurred in such scheme nor any liability be created for that scheme.

(iii) In case of the **restructured 66 CSS** now forming part of State Plan, the Administrative Departments can incur expenditure subject to the stipulations of Para-10.

(iv) In case of EAPs in the pipe line, expenditure should be incurred only if agreement with the Donor Agency has been signed and the date of effect of the agreement has been notified.

(v) The Administrative Departments would obtain approval of Project Approval Committee/Empowered Committee for sanction of the entire provision made in their Demand for Grant for share capital/loan/Grant in Aid/Subsidy to PSUs and Co-operatives, in one go, by 30.09.2014 and then release the amount at their level subject to recovery of outstanding Government dues and opening of Escrow Account.

(vi) Release of funds in respect of schemes/provisions reserved for Post Budget Scrutiny would only require prior approval of Finance Department/ Planning & Coordination Department as the case may be.

(vii) If, any provision in the B.E. is surrendered in one Demand and equivalent additional provision is taken in another Demand in the Supplementary Statement of Expenditure, then the budgeted provision will be deemed to have been reduced to that extent and the MEP & QEA are to be modified accordingly.

Limits of Sanction

13. (I) General limit of sanction: The Administrative Departments not covered under the Cash Management System are authorized to sanction expenditure up to Rs.1500.00 lakh at a time under Non Plan and Rs.3000.00 lakh under Plan. Sanction of expenditure exceeding these limits would require prior concurrence of Finance Department.

(II) Full power for sanction of expenditure in specific cases: Notwithstanding the limits indicated at Sub-Para (I) above, the Administrative Departments are fully empowered to sanction expenditure for:

(a) Provisions made under Non-Plan and Plan against grants recommended by the 13th Finance Commission, Relief expenditure, Grant-in-aid (salary) for Aided Educational Institutions, Scholarship and Stipend to SC & ST Students, SOAP, NOAP, ODP, Modernization of State Police Force (including advance payment to Ordnance Factories for procurement of arms and ammunitions), Modernization of Prison Administration and other Security related expenditure under Non Plan.

(b) All resource-tied up schemes, Biju KBK, Biju Gramjyoti, Biju Saharanchal Bidyutikaran Yojana, Biju Kandhamala O Gajapati Yojana, Gopabandhu Gramin Yojana , Jalanidhi and Madhubabu Pension Yojana under State Plan.

(c) **(i)** Central Plan & Centrally Sponsored Plan Schemes in case of availability of Central Assistance. **In case of continuing schemes, the Administrative Departments** can incur expenditure on the **salary component** in anticipation of receipt of Central Assistance up to **31.12.2014** without concurrence of Finance Department. **In case Government of India have not made any provision for any Central Plan or Centrally Sponsored Plan Schemes which was in operation during the previous year, no further expenditure should be incurred in such scheme nor any liability be created for that scheme.**

(ii) The sanction order for C.S.P. Schemes, the Central Share of which is routed through the State Budget, should be issued in respect of the total provision under C.S.P. inclusive of the State Share (indicating the proportionate State Share) and the drawal should be made accordingly.

(iii) In case of the **restructured 66 CSS** now forming part of State Plan, the Administrative Departments can incur expenditure subject to the stipulations of Para-10.

(d) **(i)** Necessary Budget Provision has been made in respect of grants recommended by the 13th Finance Commission for Forest sector, grants for maintenance of Roads & Bridges and grants under State Specific Needs such as grants of Eco-restoration of Chilika Lake, Construction of Anganwadi Centers, Up-gradation of Health Infrastructure, Power Sector, Police Training, Up-gradation of Jails, Fire Services, Preservation of Monuments & Buddhist Heritage , and Establishment of Market yards at Block Level. The Administrative Departments are authorized to sanction of expenditure for utilization of 13th Finance Commission recommended grants in consultation with FA/AFA of the Department on the basis of the action plans approved by the High Level Monitoring Committee (HLMC) and guidelines issued by Government of India subject to fulfillment of the conditionalities mentioned in the report of the 13th Finance Commission and guidelines issued by Government of India.

(ii) The grants for Urban Local Bodies and Panchayati Raj Institutions recommended by the 13th Finance Commission has been provided for in the budget which should be released within 5/10 days of its receipt from Government of India.

(iii) The Budget provision for grants for elementary education, water sector, incentivizing issue of UID, District Innovation Fund , grants for improving Justice Delivery, grants for improving Statistical Systems in State recommended by the 13th Finance Commission should be released after its receipt from Government of India and obtaining concurrence of Finance Department.

(iv) Steps should be taken for utilization of the grant, prompt submission of Utilization Certificate to Government of India in the prescribed format and to comply with the conditionalities put forth by the 13th Finance Commission for release of Performance Grants in respect of Local Bodies and the subsequent installments of other grants.

(v) The level of Non Plan Revenue Expenditure (NPRE) prescribed for the Forest Sector and Roads & Bridges and the NPRE level as well as the ratio of NPRE and Non Plan Revenue Receipt (NPRR) for the release of Water Sector grant should be maintained by the concerned Administrative Departments. In respect of the grant for Elementary Education, the prescribed growth rate of revenue expenditure in the relevant Major/Sub-Major Head at the rate of 8% excluding arrear salary should also be maintained by the concerned Administrative Department.

(vi) No liability should be created by way of addition of staff under these schemes without specific prior concurrence of Finance Department.

(vii) The current year i.e, 2014-15 is the terminal year of 13th Finance Commission award period. Release of grants by Government of India under different components is contingent upon fulfillment of certain conditionalities and submission of SOE/UC for the required amount as per the guidelines of Government of India. In case the conditionalities are not fulfilled and SOE/UC for the required amount is not submitted in time, Government of India will not release the grants and the State Government would lose the grants. The concerned Administrative Departments should therefore take expeditious steps for fulfillment of the conditionalities put-forth by the 13th Finance Commission and submission of the required SOE/UC and completion certificate as early as possible to ensure release of the grants by Government of India.

Release to PSUs / Co-operatives

14. The Administrative Departments not covered under the Cash Management System are authorized to sanction:

(i) Share capital/ loan to PSUs/Co-operatives subject to recovery of outstanding Government dues, opening up of Escrow Account and with prior approval of the Project Approval Committee and the Empowered Committee, in one go, within 30.09.2014 in respect of the entire provision made for the purpose in their Demand for Grant, as the case may be and within the limit indicated in Para 13(I) above.

(ii) Grant-in-aid and subsidy to PSUs/Co-operatives shall also be made by the Administrative Departments subject to adjustment of outstanding Government dues, opening up of Escrow Account and within the limit indicated in Para-13(I) above.

15. In case any Administrative Department, including those under the Cash Management System, intends to grant any relief to any PSU/Co-operative in recovery of outstanding Government dues while releasing Share capital/loan or subsidy, prior concurrence of Finance Department would be necessary.

16. All Administrative Departments including those covered under the Cash Management System would be required to obtain prior approval of Finance Department/Planning and Co-ordination Department as the case may be before releasing funds in respect of schemes/provisions reserved for Post Budget Scrutiny.

17. Cases of expenditure sanction which require prior approval of Finance Department in the light of the guidelines set out in the foregoing paragraphs are listed out at **Annexure-II** for the sake of clarity.

18.(i) As envisaged under SR 242 of O.T.C. Vol-I, money should not be drawn from the Treasury unless it is required for immediate disbursement. Further, the system of electronic disbursement of Government payments directly to the beneficiary account has been introduced vide Finance Department O.M. No. 27444/F dated 26.7.2012 with the objective to prevent parking of funds in bank accounts by the DDOs. However, instances have come to the notice of Government that money drawn by the D.D.Os is lying unutilized in the account of DDOs and other officers without concurrence of Finance Department for indefinite period.

(ii) It is therefore, once again reiterated that money should not be drawn from the treasury unless it is required for immediate disbursement. Verification of un-utilised funds will be conducted through the Internal Audit Wing of the Departments and Efficiency Audit Wing of Finance Department. The DDOs would be required to record a certificate at the time of drawl of salary bill each month beginning with the salary bill for August 2014 payable in September 2014 indicating the cash balance in hand and bank account in the following format:

"Certified that out of the money drawn in shape of cash/bank draft/cheque through bills presented during the previous months, there is a balance of Rs................ in hand and a balance of Rs............. is lying in bank account except the money drawn in A.C bills".

(iii) Thereafter , if any such instance of un-authorized parking of money is noticed, the concerned DDO shall be personally liable for recovery from his personal entitlements including his retirement benefits and he shall be liable for disciplinary action under Rule – 15 of the OCS (CC & A) Rules, 1962.

Administrative Departments are advised to sanction and release funds for expenditure out of the Annual Budget 2014-15 in accordance with the aforesaid instructions.

Yours faithfully,

31/7/2014

Additional Chief Secretary to Govt.

Memo No. 22457 (2)/F. dated 01/08/2014

Copy forwarded to the Private Secretary to Chief Minister / Minister, Finance for kind information of Hon'ble Chief Minister/ Minister, Finance.

Rndas 31/07/2014

Deputy Secretary to Government

Memo No. 22458 (4)/F. dated 01/08/2014

Copy forwarded to the Private Secretaries to Chief Secretary/D.C.-cum-Additional Chief Secretary/Agriculture Production Commissioner/ Additional Chief Secretary, Finance Department for kind information of Chief Secretary/D.C.-cum-Additional Chief Secretary/Agriculture Production Commissioner/ Additional Chief Secretary, Finance Department.

Rndas 31/07/2014

Deputy Secretary to Government

Memo No. 22459 (9)/F. dated 01/08/2014

Copy forwarded to the Registrar, Odisha High Court / Special Secretary, Odisha Public Service Commission / Secretary, Odisha State Election Commission / Secretary, Staff Selection Commission / Secretary, Subordinate Staff Selection Commission/Registrar, Odisha Administrative Tribunal/ Secretary, State Human Rights Commission / Secretary, Odisha Electricity Regulatory Commission / Principal Resident Commissioner, Odisha, New Delhi for favour of information & necessary action.

Rndas 31/07/2014

Deputy Secretary to Government

Memo No. 22460 (45)/F. dated 01/08/2014

Copy forwarded to all Public Sector Undertakings/Cooperative Institutions for information & necessary action. The aforesaid guidelines should be scrupulously followed.

Rndas 31/07/2014

Deputy Secretary to Government

Memo No. 22461 (217)/F. dated 01/08/2014

Copy forwarded to all the Controlling Officers for information and necessary action.

Rndas 31/07/2014

Deputy Secretary to Government

Memo No. 22462 (172)/F. dated 01/08/2014

Copy forwarded to the Director of Treasuries & Inspection, Odisha, Bhubaneswar / all Treasury Officers / Sub-Treasury Officers for information and necessary action.

Rndas 31/07/2014

Deputy Secretary to Government

Memo No. 22463 (100)/F. dated 01/08/2014

Copy forwarded to all Officers / all Branches of Finance Department for information & necessary action.

Rndas 31/07/2014

Deputy Secretary to Government

ANNEXURE-I

List of 66 CSS approved by the Cabinet for the 12th plan

S. No.	Department / Schemes / Programmes
	DEPARTMENT OF AGRICULTURE AND CO-OPERATION
1	National Food Security Mission
2	National Horticulture Mission
3	National Mission on Sustainable Agriculture
4	National Oilseed and Oil Palm Mission
5	National Mission on Agriculture Extension and Technology
6	Rashtriya Krishi Vikas Yojana (RKVY) (ACA)
	DEPARTMENT OF ANIMAL HUSBANDRY, DAIRYING AND FISHERIES
7	National Livestock Management Programme
8	National Livestock Health and Disease Control Programme
9	National Plan for Dairy Development
	DEPARTMENT OF COMMERCE
10	Assistance to States for Infrastructure Development for Exports (ASIDE)
	MINISTRY OF DRINKING WATER SUPPLY
11	National Rural Drinking Water Programme
12	Nirmal Bharat Abhiyan
	MINISTRY OF ENVIRONMENT AND FORESTS
13	National River Conservation Programme (NRCP)
14	National Afforestation Programme (National Mission for Green India
15	Conservation of Natural Resources and Ecosystems
16	Integrated Development of Wild Life Habitat
17	Project Tiger
	DEPARTMENT OF HEALTH AND FAMILY WELFARE
18	National Health Mission including NRHM
19	Human Resource in Health and Medical Education
	DEPARTMENT OF AYUSH
20	National Mission on Ayush including Mission on Medicinal Plants
	DEPARTMENT OF AIDS CONTROL (New Department)
21	National AIDS and STD Control Programme
	MINISTRY OF HOME AFFAIRS
22	National Scheme for Modernisation of Police and other forces
23	Border Area Development Programme (BADP) (ACA) (MHA/M/o Finance)

S. No.	Department / Schemes / Programmes
	MINISTRY OF HOUSING AND URBAN POVERTY ALLEVIATION
24	National Urban Livelihood Mission
25	Rajiv Awas Yojana (including JNNURM part of MoHUPA
	DEPARTMENT OF SCHOOL EDUCATION AND LITERACY
26	Sarva Sikhsha Abhiyan (SSA)
27	National Programme Nutritional Support to Primary Education (MDM)
28	Rastriya Madhyamik Siksha Abhiyan (RMSA)
29	Support for Educational Development including Teachers Training and Adult Education
30	Scheme for setting up of 6000 Model Schools at Block level as Benchmark of Excellence
31	Scheme for providing education to Madrasas, Minorities and Disabled
	DEPARTMENT OF HIGHER EDUCATION
32	Rastriya Uchhtar Shiksha Abhiyan
	MINISTRY OF INFORMATION TECHNOLOGY / MINISTRY OF FINANCE
33	National E-Governance Action Plan (NeGAP)(ACA)
	MINISTRY OF LABOUR AND EMPLOYMENT
34	Social security for Unorganised Workers including Rashtriya Swasthaya Bima Yojana
35	Skill Development Mission
	MINISTRY OF LAW AND JUSTICE
36	Development of Infrastructure Facilities for Judiciary including Gram Nyayalayas
	MINISTRY OF MINORITIES AFFAIRS
37	Multi Sectoral Development Programme for Minorities
	MINISTRY OF PANCHAYATI RAJ
38	Backward Region Grant Fund (District Component) (ACA) (M/o PR/M/o Finance
39	Rajiv Gandhi Panchayat Sashastikaran Yojana
	DEPARTMENT OF RURAL DEVELOPMENT
40	National Rural Employment Guarantee Scheme (NGNREGA)
41	Pradhan Mantri Gram Sadak Yojana (PMGSY)
42	Indira Awas Yojana (IAY)
43	National Rural Livelihood Mission (NRLM)
44	National Social Assistance Programme (NSAP) (M/o RD / M/o Finance
	DEPARTMENT OF LAND RESOURCES
45	Integrated Watershed Management Programme (IWMP)
46	National Land Record Management Programme (NLRMP)

S. No.	Department / Schemes / Programmes
	MINISTRY OF SOCIAL JUSTICE AND EMPOWERMENT AND DISABILITY AFFAIRS
47	Scheme for Development of Scheduled Castes
48	Scheme for Development of Other Backward Classes and denotified, nomadic and semi-nomadic Tribes
49	Scheme for Development of Economically Backward Classes (EBCs)
50	Pradhan Mantri Adarsh Gram Yojana (PMAGY)
	DEPARTMENT OF DISABILITY AFFAIRS
51	National Progamme for Persons with Disabilities
	MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION
52	Support for Statistical Strengthening
	MINISTRY OF TEXTILES
53	National Handloom Development Programme
54	Catalytic Development Programme under Sericulture
	MINISTRY OF TOURISM
55	Infrastructure Development for Destinations and Circuits
	MINISTRY OF TRIBAL AFFAIRS
56	Umbrella Scheme for Education of ST Students
	MINISTRY OF WOMEN AND CHILD DEVELOPMENT
57	Integrated Child Development Services (ICDS)
58	National Mission for Empowerment of Women including Indira Gandhi Mattritav Sahyog Yojana
59	Integrated Child Protection Scheme (ICPS)
60	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)
	MINISTRY OF WATER RESOURCES / MINISTRY OF FINANCE
61	Accelerated Irrigation Benefit and Flood Management Programme (merging AIBP and other programmes of Water Resources such as CAD, FMP etc.) (ACA)
	DEPARTMENT OF SPORTS
62	Panchayat Yuva Krida aur Khel Abhiyan (PYKKA)
	DEPARTMENT OF FOOD PROCESSING INDUSTRIES
63	National Mission on Food Processing
	MINISTRY OF URBAN DEVELOPMENT / MINISTRY OF FINANCE
64	Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (ACA)
	PLANNING COMMISSION / MINISTRY OF FINANCE
65	Backward Region Grant Fund (BRGF) (State Component) (ACA)
	MINISTRY OF YOUTH AFFAIRS AND SPORTS
66	National Service Scheme (NSS)

ANNEXURE -II

Cases requiring prior approval of Finance Department

Sl. No.	Subject/Item	Paragraph
1.	Creation / filling up of posts	4 (vi)
2.	Purchase of new vehicles & hiring of vehicles	4 (vii)
3.	Purchase of machinery and equipment exceeding the limit of sanction under Plan & Non Plan	4 (viii)
4.	Items of expenditure reserved for Post Budget scrutiny	16
5	Restructured CSS	10 , 12(iii) & 13(II)(c)(iii)
5.	Expenditure for the Central Plan / CSP scheme in anticipation of receipt of Central Assistance where conditions prescribed in Para 12(ii) and 13(II)(c)(i) are not fulfilled.	12(ii) & 13(II)(c)(i)
6.	Sanction of expenditure exceeding Rs.1500 lakh under Non-Plan and Rs.3000 lakh under Plan in case of Departments not covered under Cash Management System.	13 (I)
7.	Release of Share Capital / Loan /Grant in Aid/subsidy to PSUs / Co-operatives exceeding the limit specified in para -13 (I)	14 (i) & (ii)
8.	Any relief to PSUs /Co-operatives in recovery of outstanding Govt. dues while sanctioning share capital, loan or subsidy.	15