

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. 33996 /F Date 10/12/2014
FIN-BUD1-BT-0009/2014

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 2014-15 and
expeditious action to utilize the funds in time.*

Sir,

I am directed to say that the demands contained in the Supplementary Statement of Expenditure 2014-15 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. 22456/F dt.01.08.2014 (Regulation of Expenditure out of the Annual Budget for the year 2014-15) and Letter No. 31475/F dt 12.11.2014 (Revised Estimate for 2014-15 and Budget Estimate for 2015-16).

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

- i) Provision has been made for recoupment of advance taken from Odisha Contingency Fund. It should be recouped by **02.01.2015** and compliance reported to Finance Department by **10.01.2015**. The allotment against recoupment of advance from Odisha Contingency Fund is not available for distribution among the Drawing & Disbursing Officers. Only the sanction order in respect of the recoupment is to be sent to the Principal Accountant General (A & E) Odisha for adjustment of the advance by the administrative Department concerned with a copy to Finance Department.

- ii) The total allotment including Supplementary provision excluding the provision for recoupment of advance from Odisha Contingency Fund and the provision for accounting adjustment should be distributed among the Drawing & Disbursing Officers through treasury portal by **10.01.2015** and in case of Supplementary linked re-appropriation or additional allotment should be distributed by **31.01.2015**.
- iii) All Supplementary linked surrender and re-appropriation orders shall be issued centrally at the level of Finance Department in Budget-II Branch and the same should be completed by **20.12.2014**. The surrender and savings located has been freezed in iOTMS and no more available for distribution. The concerned Departments are being intimated separately.
- iv) The process of issuance of sanction orders for release of funds as well as surrender of provisions should be completed by **31.01.2015** so as to avoid rush of expenditure in the last month of the financial year.
- v) 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 2014-15 shall be **11.03.2015** for claims under other contingencies, machinery, equipment, vehicle, share capital, subsidy & loans and **20.03.2015** for other claims.
- vi) 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.
- vii) Budgetary funds shall, in no case, be transferred to Civil Deposit.
- viii) 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.
- ix) Top priority shall be given to expedite expenditure in respect of –

- Central Share and State Share of CSS where the Central Assistance is received
- 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 Grant under Central Plan where the Central Assistance is received.
- Outlays provided for RIDF, EAP and other resource tied up schemes.

3. Restructured CSS and their inclusion in State Plan:

- i) Consequent upon the restructuring of existing Centrally Sponsored Schemes (CSS) to 66 CSS 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) The Administrative Departments are 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.**

4. SR-242 of O.T.C. Vol-I mandates that money should not be drawn from the Treasury unless it is required for immediate disbursement. **In case of funds transferred to implementing agencies, it is to be ensured that funds are drawn and transferred only for actual expenditure and not for parking in Bank Account.**

5. **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 2014-15 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 10.01.2015 in case of re-appropriation of funds by 31.01.2015. 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 OM No. 21241/F., dt.17.07.2014 and letter No29549/F, dt.20.10.2014. 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 online verification and reconciliation of Departmental Receipt and Expenditure Figures for 2014-15 with those of AG (A&E), Odisha using iOTMS as communicated in Finance Department letter No.28812/F., dt.10.10.2014.

Month of the Account	Uploading of Data in iOTMS/iFMS by	Cut-off date for receipt of alternation proposal
October, 2014	01.12.2014	15.12.2014
November, 2014	02.01.2015	15.01.2015
December, 2014	02.02.2015	16.02.2015
January, 2015	02.03.2015	16.03.2015
February, 2015	01.04.2015	15.04.2015
March (P), 2015	20.05.2015	27.05.2015

Separate instructions will be issued for completion of the reconciliation & verification programme using iOTMS.

6. 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 and as a result there is excess expenditure over the approved grant and appropriation the concerned Controlling Officers shall be held responsible and accountable to Public Accounts Committee.

7. I would therefore, request you to kindly adhere to the above guidelines and utilise the Annual and Supplementary Budget provision, carry out the verification and reconciliation of expenditure and receipts so as to keep the expenditure within the approved grants and appropriations and ensure proper classification of receipts.

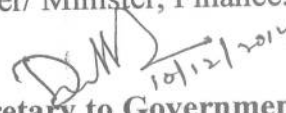
Yours faithfully



Additional Chief Secretary to Government

Memo No. 33997 /F. dated : 10/12/2014

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


Deputy Secretary to Government

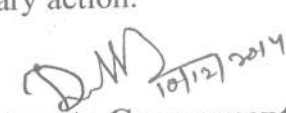
Memo No. 33998 /F. dated : 10/12/2014

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.


Deputy Secretary to Government

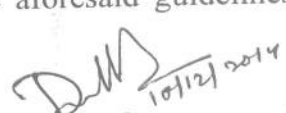
Memo No. 33999 /F. dated : 10/12/2014

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.


Deputy Secretary to Government

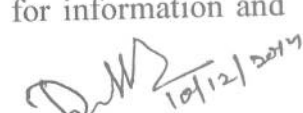
Memo No. 34000 /F. dated : 10/12/2014

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


Deputy Secretary to Government

Memo No. 34001 /F. dated : 10/12/2014

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


Deputy Secretary to Government

Memo No. 34002 /F. dated : 10/12/2014

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


10/12/2014

Deputy Secretary to Government

Memo No. 34003 /F. dated : 10/12/2014

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


10/12/2014

Deputy Secretary to Government

Memo No. 34004 /F. dated : 10/12/2014

Copy forwarded to the Head, State Portal for uploading the document in Finance Department website <http://www.odisha.gov.in/finance> under the heading "Resolution & Notification" and sub-heading "Budget & Expenditure Control".


10/12/2014

Deputy Secretary to Government