

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No. 9425/F., dated 31st 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 1st April, 2014 on the basis of the provision made in the On Account Budget for 2014-15 for four months till 31st 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 1st 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 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.

*Guiding
Principle for
implementation
of On Account
Budget*

(iv) 1/3rd of the annual allocation under M.V., Telephone, T.E. and Office Expenses should be distributed.

(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 limited to 40% of the annual provision and spent 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 30th April, 2014 in accordance with the approved Annual Maintenance Plan.

(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 the Vote On Account provision.

(ix) **While sanctioning funds out of the Vote On Account provision, the Administrative Departments should adhere to the stipulations contained in the Model Code of Conduct till completion of the Election - 2014 process and seek the permission of CEO, Odisha, where ever required.**

*Model Code of
Conduct for
Election, 2014*

*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. It should be ensured that the implementing agencies utilize the scheme funds transferred to them. **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 Letter No.8437(40)/F., dated 06.03.2012 is to be scrupulously adhered to.** 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.

*Sanction &
Release of
Funds from
Vote on
Account*

8. Since provision under Vote on Account **2014-15** is for the 1st four months of the financial year and indicated up to Minor Head level in the Demand for Grants, the Administrative Departments are requested to follow the instructions mentioned below, while allocating funds and incurring expenditure in respect of each unit of appropriation out of the Vote on Account provision.

(I) The expenditure under a minor head should ordinarily be limited to 40% of the provision under Non-Plan and 50% under Plan (S.P/C.P/C.S.P) made for the financial year, 2014-15. However, in case of Calamity Relief, it may be exceeded upto the extent of 100% of the provision . Similarly, in case of Election expenditure, the limit of 40% can be exceeded within the overall limit of appropriation indicated in the Vote on Account 2014-15 in respect of Demand for Grants No-1 of Home Department . In other cases, it can be exceeded in the functional major/minor heads subject to the overall expenditure under the respective Demand for Grant remaining within the limit of total appropriation indicated in the Vote on Account 2014-15, for which prior concurrence of Finance Department is necessary. For example, the Budget provision of TRs. 32648128 made under Demand No.10 - School & Mass Education Department under Non-Plan may be considered. The above provision has been indicated in the Book "Demand for Grant" Page No. 10/1 for the year 2014-15 under the following minor head.

Major Head	- 2202 - General Education
Sub Major Head	- 01 - Elementary Education
Minor Head	- 101 - Government Primary Schools

The limit of expenditure under this minor head is TRs.13059251 and the limit of total appropriation for the Demand No.10 is TRs.39628045 in the Vote on Account.

(II) Although, no detail unit of appropriation like Pay, DA, HRA etc. have been indicated below the minor head, the details of the provision below the minor head up-to the unit of appropriation has been made available through the Budget Interface and Works expenditure module and placed in the Treasury portal <http://www.odishatreasury.gov.in>. Accordingly, the Administrative Departments/Controlling Officers need to assess their requirements under each unit of appropriation and issue allotment order to concerned DDOs. For assessment of the requirement under different units of appropriation, the following procedure shall be adopted.

(a) Allotments should be distributed to meet the requirement for a period of four months only for each unit of appropriation.

- (b) For salary components estimate should be made as follows:
- (i) Pay - 1/3rd of the provision for 2014-15 should be distributed. Arrear Pay on account of Pay revision and D.P where salary is being drawn in the pre-revised scale is to be met out of the provision for 'Pay'.
 - (ii) **D.A at the prevailing rate should be worked out, on the requirement under Pay or Pay & D.P as the case may be.**
 - (iii) H.R.A. - As per the admissible rate for four months.
 - (iv) Un-utilized leave salary of retired Government Servants and those retiring between 01.04.2014 to 31.07.2014 should also be paid in full.
 - (v) Depending on urgency, arrear salary as well as arrear grants-in-aid salary may be released within 40% of the total provision under the respective Minor Head but this must be within the total amount under Vote on Account for each Demand.
- (c) For non-salary components unit-wise provision should be estimated by taking 10% increase over the expenditure made in the year 2013-14 excluding the provision for non-recurring expenditure like purchase of vehicles and contingencies etc. The recurring expenditure under non-salary components is to be considered while calculating 1/3rd of the unit-wise provision for the year 2014-15 for distribution.
- i) While calculating 40% of the Budget provision under Non-Plan and 50% of the Budget provision under Plan , the sectoral allocation i.e provision made under NP/SP/CP/CSP should be calculated separately. **Expenditure is to be incurred only on existing establishments and ongoing schemes and programmes.**
 - ii) Expenditure on items other than Relief and Election under a particular Minor Head may exceed 40% of the provision under **Non-Plan and 50% under Plan**, with the concurrence of Finance Department/P & C Department, as the case may be, **but the total expenditure in the Demand for Grant shall not exceed** the limit of expenditure indicated in respect of each Demand for Grants in the "VOTE ON ACCOUNT FOR EXPENDITURE OF THE GOVT OF ODISHA 2014-15" circulated by Finance Department along-with the Budget Documents for 2014-15.
 - iii) Expenditure for the continuing CP/CSP Schemes out of the Vote on Account, 2014-15, only should be considered, subject to budget provision and receipt of Central Assistance. The state share is to be released in accordance with receipt of Central Assistance.
- Illustration :** *In case of a CSP scheme with financing pattern of CS:SS - 75:25, if the budget provision is Rs.75.00 crore under CS and Rs.25.00 crore under SS, on receipt of CS of Rs.30.00 crore, SS of Rs.10.00 crore would be released.*
- iv) Prior concurrence of Finance Department and P & C Department would be necessary for release of funds in case of items of expenditure reserved for post budget scrutiny.
 - v) **The Administrative Departments including those covered under the Cash Management System can sanction expenditure on existing schemes when the scope of the scheme is proposed to be substantially altered and /or cost estimate of projects/schemes are to be revised, only after completion of the process of appraisal and approval by the competent authority as prescribed in Finance Department O.M. No.1068/F dated 10.01.2013 read with Rule-17-A of the Delegation of Financial**

Power Rules, 1978. The same shall also be subject to the restrictions contained in the Model Code of Conduct till completion of the Election -2014 process and permission of CEO, Odisha, will be obtained where ever required.

*Online
distribution
of allotment
to DDOs
through
Treasury
Portal*

9. (i) Instructions have been issued to all Departments vide Finance Department Letter No. 8163/F dated 22.03.2014 to complete the process of distribution of allotments to the D.D.Os through Odisha Treasury Portal - <http://www.odishatreasury.gov.in> by 31.03.2014. 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.

The detailed head-wise provision below the minor head in the Vote on Account 2014-15 has been indicated through the Budget Interface and Works expenditure module of the Treasury Portal and are available therein for online distribution among the DDOs by the Administrative Departments/Controlling Officers.

Accordingly, the Treasury Portal should capture the unit-wise expenditure allowed against the provision made in Vote on Account 2014-15 and account for the expenditure against these units 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 Unit of appropriation in the Bills presented for drawal.**

(ii) 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 the Treasury Portal 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 Treasury Portal.

(iii) 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.

(iv) 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 .

*Erstwhile
CSPs now
part of State
Plan*

10. Restructuring of CSS and inclusion in State Plan : 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. The Administrative Departments are authorized to sanction expenditure for these schemes (list enclosed as **Annexure-I**) within the limit indicated in Paragraph- 8, 12 & 13 till the end of 2nd Quarter without waiting for receipt of Central Assistance. **However, for the financial year as a whole, the sanction under the scheme shall be limited to an amount commensurate with receipt of Central Assistance under the scheme.** Further, 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.

*Old CSP
Schemes
outside the
restructured
CSS*

Old CSP Schemes: However, there are some CSS Schemes proposed by the Administrative Departments for provision in the B.E., 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 prevailing practice. Expenditure against these schemes is to be made against availability of Central Assistance only during 2014-15.

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. **For these 18 Departments, 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% and 15% of the Gross provision in the B.E in the 1st Quarter and 2nd 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, **subject to the procedure and limit of expenditure indicated in paragraph – 8 in respect of sanction / release of funds from Vote On Account.**

(ii) Central Plan and Centrally Sponsored Plan Schemes: In case of Central Plan and Centrally Sponsored Plan Schemes, funds should ordinarily be released only on receipt of Central Assistance.

(iii) In case of the restructured CSPs now forming part of State Plan, the Administrative Departments can incur expenditure without waiting for Central Assistance till the end of 2nd Quarter.

(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 June, 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 **subject to the procedure and limit of expenditure indicated in paragraph – 8 in respect of sanction / release of funds from Vote On Account.** 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 but **subject to the procedure and limit of expenditure indicated in paragraph – 8 in respect of sanction / release of funds from Vote On Account,** 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, NHM, Jalanidhi and Madhubabu Pension Yojana under State Plan.

(c) (i) Central Plan & Centrally Sponsored Plan Schemes in case of availability of Central Assistance.

(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 CSPs now forming part of State Plan, the Administrative Departments can incur expenditure without waiting for Central Assistance till the end of 2nd Quarter.

(d) (i) Necessary Budget Provision has been made in respect of grants recommended by the 13th Finance Commission for Forest sector, grants for

improving Justice Delivery, grants for improving Statistical Systems in State Government, grants for maintenance of Roads & Bridges and grants under State Specific Needs such as grants of Eco-restoration of Chilika Lake, Construction of Anganwadi Centres, 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) Similarly, the grants for elementary education, water sector, incentivising issue of UID recommended by the 13th Finance Commission has been provided for in the budget which should be released only after its receipt from Government of India without further reference to 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 instalments 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.

*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 30th June, 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. All Administrative Departments including those covered under the Cash Management System can sanction expenditure on existing schemes when the scope of the scheme is proposed to be substantially altered and /or cost estimate of projects/schemes are to be revised, within the general limit of sanction prescribed in paragraph 12 & 13, only after completion of the process of appraisal and approval by the competent authority as prescribed in Finance Department O.M. No.1068/F dated 10.01.2013 read with Rule-17-A of the Delegation of Financial Power Rules, 1978.

18. 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.

Administrative Departments are to sanction and release funds for expenditure out of the Vote On Account 2014-15 in accordance with the aforesaid instructions.

Yours faithfully,



Additional Chief Secretary to Govt.

Memo No. 9426 /F. dated 31/03/2014

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

[Signature] nds 31/3/14
Deputy Secretary to Government

Memo No. 9427 /F. dated 31/03/2014

Copy forwarded to the Private Secretaries to Chief Secretary/D.C.-cum-Additional Chief Secretary / Additional Chief Secretary, R & D M Department/ Additional Chief Secretary, Finance Department/ for kind information of Chief Secretary/D.C.-cum-Additional Chief Secretary/ Additional Chief Secretary, R & D M Department / Additional Chief Secretary, Finance Department.

[Signature] nds 31/3/14
Deputy Secretary to Government

Memo No. 9428 /F. dated 31/03/2014

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 / Resident Commissioner, Odisha, New Delhi for favour of information & necessary action.

[Signature] nds 31/3/14
Deputy Secretary to Government

Memo No. 9429 /F. dated 31/03/2014

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

[Signature] nds 31/3/14
Deputy Secretary to Government

Memo No. 9430 /F. dated 31/03/2014

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

[Signature] nds 31/3/14
Deputy Secretary to Government

Memo No. 9431 /F. dated 31/03/2014

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

[Signature] nds 31/3/14
Deputy Secretary to Government

Memo No. 9432 /F. dated 31/03/2014

Copy forwarded to State Head Portal, Secretariat with a request to upload the above circular in FD website.

[Signature] nds 31/3/14
Deputy Secretary to Government

Memo No. 9433 /F. dated 31/03/2014

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

[Signature] nds 31/3/14
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)
	MINISTRY OF HOUSING AND URBAN POVERTY ALLEVIATION
24	National Urban Livelihood Mission

S. No.	Department / Schemes / Programmes
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)
	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,

S. No.	Department / Schemes / Programmes
	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 Programme 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 Matritav 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.	Expenditure exceeding 40% under Non-Plan and 50% under Plan in any grant except for Relief and Election but within the limit indicated in the Vote on Account, 2014-15	8(I) & 8 (II)
5.	Items of expenditure reserved for Post Budget scrutiny	8(iv),12(vi)&16
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 subject to the limits of Expenditure indicated at Para-8.	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