

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. 34931 /F
FIN-BUD1-BT-0005-2024

Date: 17/12/2024

From

Saswata Mishra, IAS,
Principal Secretary to Government

To

All Additional Chief Secretaries/
Principal Secretaries/
Commissioner-Cum-Secretaries/
Secretaries to Government.
All Heads of Departments

Sub: Admissibility of Expenditure relating to the provisions made in the Supplementary Statement of Expenditure for the year 2024-25 and expeditious action to utilize the funds in time.

Sir/ Madam,

I am directed to say that the demands contained in the Supplementary Statement of Expenditure 2024-25 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 Finance Department Letter No.26850/F., Dt.23.09.2024 (Regulation of Expenditure out of the Annual Budget for the year 2024-25).

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

Activity of departmental authorities	Timeline for completion
Recoupment of OCF Advance	31.01.2025
Submission of compliance on OCF recoupment to Finance Department	06.02.2025
Distribution of total allotment including Supplementary provision (excluding OCF Advance and accounting adjustment) through IFMS	31.12.2024
Distribution of Supplementary linked re-appropriation or additional allotment	15.01.2025
Issuance of Supplementary linked surrender and re-appropriation orders centrally by Budget-I Branch of FD	31.01.2025

Activity of departmental authorities	Timeline for completion
Issuance of sanction orders for release of funds as well as surrender of provisions	31.01.2025
Last date of submission of bills to the Treasuries for the financial year 2024-25 for bills/claims under other contingencies, machinery, equipment, vehicle, share capital, subsidy & loans	10.03.2025
Last date of submission of bills to the Treasuries for the financial year 2024-25 for bills/claims under other bill/claims	15.03.2025

3. In the Supplementary Statement of Expenditure, 2024-25, changes in classification have been made as per advice of the Principal Accountant General (A&E), Odisha.

- i. In some cases, provisions from revenue units have been changed to capital units and vice-versa. In such cases, actual expenditure incurred out of the provision made in 2024-25 (BE) is to be written back to the provision made in Supplementary Statement of Expenditure, 2024-25. Necessary Transfer Entry (TE) suggestion is to be sent by the Administrative Departments concerned to the Principal Accountant General (A&E), Odisha.
- ii. Provision in the Supplementary Statement of Expenditure, 2024-25, has been made in some cases for Accounting Adjustment without cash outgo. Informal consultation with the O/o the Principal AG (A&E), Odisha is to be made by Administrative Departments to ensure correctness of the sanction order to be issued. The sanction order should be handed over to the Officer in charge of the Book Section in the Office of the Principal AG (A&E), Odisha.

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. Time schedule for verification & reconciliation of expenditure:

All Administrative Departments are requested to adhere to the following time schedule for online verification and reconciliation of Departmental Receipt and Expenditure Figures for 2024-25 with those of AG (A&E), Odisha using IFMS as communicated in Finance Department letter No.17817/F., dt.25.06.2024.

Month of the Account	Uploading of Data in IFMS	Cut-off date for receipt of alternation proposal
October, 2024	30.11.2024	05.12.2024
November, 2024	31.12.2024	05.01.2025
December, 2024	31.01.2025	05.02.2025
January, 2025	28.02.2025	05.03.2025
February, 2025	31.03.2025	05.04.2025
March, 2025	30.04.2025	05.05.2025

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 Accountant General (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.

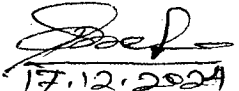
Yours faithfully,

A handwritten signature in black ink, consisting of a stylized 'M' or 'N' shape with a horizontal line extending to the right.

Principal Secretary to Government

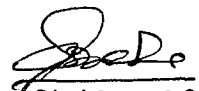
Memo No. 34932 /F., dated 17/12/2024

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


17.12.2024
Under Secretary to Government

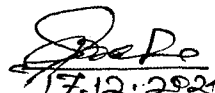
Memo No. 34933 /F., dated 17/12/2024

Copy forwarded to the Registrar, Orissa 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 / Chief Resident Commissioner, Odisha, New Delhi for favour of information & necessary action.


17.12.2024
Under Secretary to Government

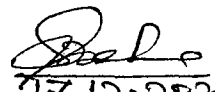
Memo No. 34934 /F., dated 17/12/2024

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


17.12.2024
Under Secretary to Government

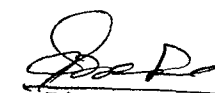
Memo No. 34935 /F., dated 17/12/2024

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


17.12.2024
Under Secretary to Government

Memo No. 34936 /F., dated 17/12/2024

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


17.12.2024
Under Secretary to Government

Memo No. 34937 /F., dated 17/12/2024

Copy forwarded to the FD Portal-in-Charge, FID with a request to upload the circular in the website of Finance Department at <http://www.finance.odisha.gov.in> under the heading "Notification" and sub-heading "Budget & Expenditure Control".


17.12.2024

Under Secretary to Government

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