

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. 1577 /F

Date: 17/01/2026

FIN-BUD1-BT-0005-2025

From

Sanjeeb Kumar Mishra, IAS,
Principal Secretary to Government

To

DC-cum-Additional Chief Secretary/
Additional Chief Secretaries/
Principal Secretaries/
Commissioner-Cum-Secretaries/
(All Departments)

Sub: Admissibility of Expenditure relating to the provisions made in the Supplementary Statement of Expenditure for the year 2025-26 and expeditious action to utilize the funds in time.

Madam/Sir,

I am directed to say that the demands contained in the Supplementary Statement of Expenditure 2025-26 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.10455/F., Dt.30.03.2025(Regulation of Expenditure out of the Annual Budget for the year 2025-26).

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	31.01.2026
Submission of compliance on OCF recoupment to Finance Department	06.02.2026
Distribution of Supplementary linked re-appropriation or additional allotment	25.01.2026

Activity of departmental authorities	Timeline for completion
Issuance of Supplementary linked surrender and re-appropriation orders centrally by Budget-I Branch of FD	31.01.2026
Issuance of sanction orders for release of funds	31.01.2026
Last date of submission of bills to the Treasuries for the financial year 2025-26 for bills/claims under other contingencies, machinery, equipment, vehicle, share capital, subsidy & loans	10.03.2026
For other claims/bills	16.03.2026

3. In the Supplementary Statement of Expenditure, 2025-26, 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 2025-26 (BE) is to be written back to the provision made in Supplementary Statement of Expenditure, 2025-26. 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, 2025-26, has been made in some cases for Accounting Adjustment without cash outgo. Informal consultation with the Office 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. 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 2025-26 with those of AG (A&E), Odisha using II'MS as communicated in Finance Department letter No.13761/F., dt.05.05.2025.

Month of the Account	Uploading of Data in IFMS	Cut-off date for receipt of alternation proposal
November, 2025	20.12.2025	05.01.2026
December, 2025	20.01.2026	05.02.2026
January, 2026	20.02.2026	05.03.2026
February, 2026	20.03.2026	05.04.2026

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&I), 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.

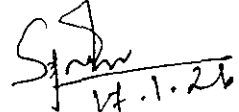
7. I would, therefore, request you to kindly adhere to the above guidelines and utilise the Annual and Supplementary Budget provision, carry out the verification and reconciliation of expenditure and receipts so as to keep the expenditure within the approved grants and appropriations and ensure proper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

Yours faithfully,


17/01/2026
Principal Secretary to Government

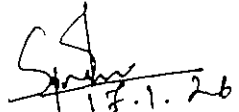
Memo No. 1578 /F., dated 17/01/2026

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


17.1.26
Deputy Secretary to Government

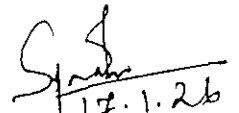
Memo No. 1579 /F., dated 17/01/2026

Copy forwarded to the Registrar, Orissa High Court / 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 kind information & necessary action.


17.1.26
Deputy Secretary to Government

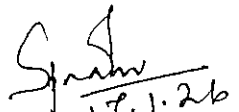
Memo No. 1580 /F., dated 17/01/2026

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


17.1.26
Deputy Secretary to Government

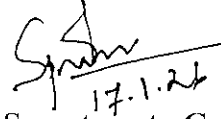
Memo No. 1581 /F., dated 17/01/2026

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


17.1.26
Deputy Secretary to Government

Memo No. 1582 /F., dated 17/01/2026

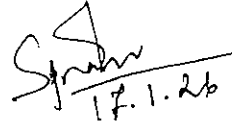
Copy forwarded to all Public Sector Undertakings/Cooperative Institutions for information & necessary action. The aforesaid guidelines should be scrupulously followed.


17.1.26

Deputy Secretary to Government

Memo No. 1583 /F., dated 17/01/2026

Copy forwarded to the FID 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".


17.1.26

Deputy Secretary to Government