

TOP PRIORITY
TIME LIMIT

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. 55281(225) /F Date 31.12.2011
BT-I-31/2011

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 2011-12 and expeditious action to utilize the funds in time.

Sir,

The undersigned is directed to say that the demands contained in the Supplementary Statement of Expenditure 2011-12 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.17235(225)/F dt.07.04.2011 (Regulation of Expenditure out of the Annual Budget for the year 2011-12) and Letter No. 44232 (230)/F dt.17.10.2011 (Revised Estimate for 2011-12 and Budget Estimate for 2012-13).

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

- i) Advance taken from Odisha Contingency Fund should be recouped by **10.01.2012** and compliance reported to Finance Department by **16.01.2012**. The allotment against recouplement of advance from Odisha Contingency Fund need not be issued to the Drawing & Disbursing Officers. Only the sanction order showing the recouplement be sent to the Principal A.G. (A & E) Odisha for adjustment of the advance.
- ii) The total allotment including Supplementary provision should be distributed among the Drawing & Disbursing Officers by **16.01.2012** and in case of re-appropriation or additional allotment by **31.01.2012**.

- iii) Supplementary linked surrender and re-appropriation to be completed by **10.01.2012** and reported to Finance Department by **16.01.2012**.
- iv) Distribution of allotment through treasury portal should be completed by **16.01.2012** and in case of re-appropriation of funds the allotment may be distributed by **31.01.2012**.
- v) The process of issue of sanction orders for release of funds as well as surrender of provisions should be completed by **31.01.2012** so as to avoid rush of expenditure in the last month of the financial year.
- vi) 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 2011-12 shall be **10th March, 2012** for claims under other contingencies, machinery, equipment, vehicle, share capital, subsidy loans and **16th March, 2012** for other claims.
- vii) 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.
- viii) Budgetary funds shall, in no case, be transferred to Civil Deposit.
- ix) 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 with before release of additional provision made in the Supplementary Statement of Expenditure.
- x) Top priority shall be given to expedite expenditure in respect of –
 - 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 Share and State Share of CSP
 - Central Grant under Central Plan
 - Outlays provided for RIDF/AIBP/EAP/JNNURM/Rural Health Mission/ NREGS and other resource tied up schemes.


2. The time schedule for issue of supplementary linked surrenders & re-appropriation, allotment, verification & reconciliation of expenditure etc.

- i) It is seen that despite repeated instructions issued by Finance Department from time to time, Administrative Departments are not issuing re-appropriation orders in respect of Supplementary provision taken by locating savings within their demand which creates a lot of difficulties for matching the expenditure against the actual budget provision and the final grant. The Administrative Department are therefore, instructed to adhere to the deadlines regarding re-appropriation of funds indicated in the preceding paragraph. They are also required to surrender the provisions indicated in the supplementary statement of expenditure, 2011-12. Both the actions are to be completed by 16.01.2012. In case of default, the Controlling Officers of the concerned Department shall be liable for excess expenditure, wrong booking of expenditure, non-surrender of savings taken etc. and there is every possibility that such adverse comments may find place in the Report of C & AG.
- ii) The detailed DDO-wise Budget Allotments in respect of the provisions made in the Supplementary Statement of Expenditure 2011-12 is to be distributed through Odisha Treasury Portal- <https://www.orissatreasury.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 16.01.2012 in case of re-appropriation of funds by 31.01.2012. 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) All Administrative Departments are requested to adhere to the following time schedule for verification and reconciliation of Departmental Receipt

Expenditure Figures for 2011-12 with those of **AG (A&E)**, Odisha communicated in Finance Department letter No.33178 (225)/F., dt.27.07.2011.

Month/Quarter	The date fixed for verification
October, 2011	30.12.2011
November, 2011	31.01.2012
December, 2011	29.02.2012
January, 2012	30.03.2012
February, 2012	30.04.2012
March, 2012	To be intimated later

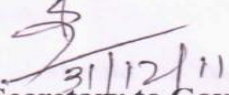
All Administrative Departments, are, therefore, requested to direct the Controlling Officers under their administrative control to complete verification and reconciliation of Departmental Receipt & Expenditure figures with those of AG (A&E), Odisha as per the above time schedule under intimation to Finance Department. If any mis-classification of expenditure and receipt is noticed, the concerned Controlling Officers shall be held responsible and accountable to Public Accounts Committee.

Yours faithfully,

Principal Secretary to Government

Memo No. 55282(3) /F

Dt. 31.12.2011

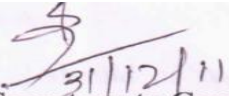
Copy forwarded to Secretary, State Election Commission, Bhubaneswar / Odisha Public Service Commission, Cuttack/ Staff Selection Commission, Bhubaneswar for information and necessary action.


S.O.-cum- Jt. Secretary to Government

Memo No. 55283(200) /F

Dt. 31.12.2011

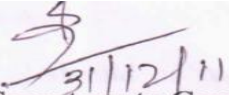
Copy forwarded to all Collectors/ all Treasury Officers of District Treasuries & Special Treasuries / Sub-Treasury Officers for information and necessary action.


S.O.-cum- Jt. Secretary to Government

Memo No. 55284(4) /F

Dt. 31.12.2011

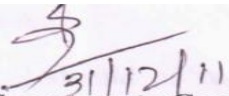
Copy forwarded to Principal Accountant General (Civil Audit), Odisha, Bhubaneswar/ Accountant General (A & E), Odisha, Bhubaneswar / Accountant General (CW & RA), Odisha, Bhubaneswar / Deputy Accountant General, Odisha, Puri for information and necessary action.


S.O.-cum- Jt. Secretary to Government

Memo No. 55285(40) /F

Dt. 31.12.2011

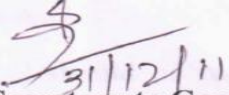
Copy forwarded to F.As and A.F.As of all Departments for information and necessary action.


S.O.-cum- Jt. Secretary to Government

Memo No. 55286(2) /F

Dt. 31.12.2011

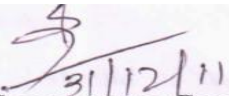
Copy forwarded to Audit & Accounts Branch of Finance Department/ Head State Portal for information and necessary action.


S.O.-cum- Jt. Secretary to Government

Memo No. 55287(100) /F

Dt. 31.12.2011

Copy forwarded to Private Secretary to Principal Secretary/ Special Secretary/Additional Secretaries, Finance Department and all Joint Secretaries / Deputy Secretaries/Under Secretaries/ Desk Officers/ Section Officers of Finance Department for information.


S.O.-cum- Jt. Secretary to Government