

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No. 8728 /F., dated 31.03.2017
FIN-WM-BT-0001-2015

From

**Shri Tuhin Kanta Pandey, I.A.S.
Principal Secretary to Government.**

To

**The Principal Secretaries/
Commissioner-cum-Secretaries/
Secretaries to Government.
All Heads of Department.**

Sub: **Regulation of Expenditure out of the Annual Budget for the year 2017-18.**

Sir/Madam,

I am directed to say that the Administrative Departments will be authorized to incur expenditure from 1st April, 2017 on the basis of the provision made in the Annual Budget for 2017-18 as soon as the Annual Budget for 2017-18 is passed by the State Legislature and the related Appropriation Bill is enacted.

*Revised
Classification
of State Govt.
expenditure*

2. On removal of Plan-Non-Plan distinction in Budget, the existing formats of various budget documents are revised which will now distinguish the budgetary allocation in terms of revenue and capital expenditure and not in terms of Plan and non-Plan. The State government budgetary expenditure has been classified into following four broad categories in the Annual Budget for the year 2017-18.

A. Administrative Expenditure:

- (i) Establishment, Operations & Maintenance (EOM) Expenditure
- (ii) Debt Servicing Expenditure

B. Programme Expenditure:

- (i) State Sector Schemes
- (ii) Central Sector Schemes
- (iii) Centrally Sponsored Schemes

C. Disaster Response Funds:

- (i) State Disaster Response Fund
- (ii) National Disaster Response Fund

D. Transfers from State:

- (i) Union Finance Commission Transfers to Local Bodies
- (ii) State Finance Commission Transfers to Local Bodies
- (iii) Other Transfers

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 Annual Budget to the spending Units in the month of April, 2017 itself.** The guiding principles and modalities for sanction and release of funds provided in the Annual Budget for 2017-18 are specified below.

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 and completion of projects; economy in Administrative Expenditure on establishment, operations and maintenance 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.

(iv) Electricity charges should be paid regularly to the DISCOMs on receipt of bills. Certificate regarding clearance of outstanding dues upto February, 2017 should be furnished in the salary bill for April, 2017 failing which the Treasuries shall not entertain such Bills in terms of F.D. Circular No.FIN-WF-2-MISC-0006-2017, 7622/F dt. 21.03.2017.

(v) Allocation under M.V., Telephone, T.E. and Office Expenses should be distributed in such a manner so that it will meet the requirement for the entire year.

(vi) The maintenance expenditure under **Administrative Expenditure {Establishment, Operations and Maintenance (EOM) Expenditure}** for Roads & Bridges, Buildings, Urban Water Supply, Rural Water Supply, Major, Medium & Minor Irrigation, Flood Control work etc. should be incurred 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, 2017 in accordance with the approved Annual Maintenance Plan.

(vii) Creation of posts would require prior concurrence of Finance Department. **Permission of the Empowered Committee constituted in terms of Finance Department Resolution No. 22989/F., dated 05.08.2014, would be required for filling up of base level vacant posts meant for direct recruitment.** Proposals for creation and filling up of posts should be made only if the posts are essential for delivery of public services or developmental needs.

(viii) **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. In terms of Finance Department Office Memorandum No. 27037/F., dated 08.10.2015, the Administrative Departments shall be competent to take a decision at their level for hiring of private vehicle for official use in substitution of existing Government vehicle after completion of the process of condemnation and auction of old vehicle and deposit of the sale-proceeds in treasury. However, hiring sought without condemnation of existing vehicles and hiring of vehicles for new offices will require prior concurrence of Finance Department.

(ix) Concurrence of Finance Department would not be necessary for purchase of machinery and equipment if it is within the overall limit of sanction of the Administrative Departments.

*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, LTIF and other Resource Tied up schemes under Programme Expenditure, (ii) Central Sector Schemes and Centrally Sponsored Schemes, (iii) State Sector Schemes under Programme Expenditure like Biju KBK, Gopabandhu Gramin Yojana, Biju Gram Jyoti, Biju Saharanchal Bidyutikaran Yojana, Mo Kudia, Biju-Kandhamal O Gajapati Yojana, Madhu babu 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) Disaster Response Funds.

*Submission of
Utilisation
Certificate*

6. While scrutinizing proposal for sanction of expenditure during the year 2017-18, the progress of submission of Utilization Certificate in respect of expenditure incurred up to the preceding month and expenditure incurred during 2016-17 should be reviewed by the Administrative Departments. It should be ensured that the implementing agencies utilize the scheme funds transferred to them. **Before releasing money to the implementing agencies it should be ensured that the implementing agencies have utilized the funds transferred to them in the previous years and the same has not been lying unutilized and parked by the implementing agencies in Bank Account. 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 O.M. No.21241/F., dated 17.07.2014 is to be scrupulously adhered to.** The 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. The total allotment including supplementary provision should be communicated by **30.12.2017** or at the latest by **15.01.2018** in case of re-appropriation or additional allotment. The allotment relating to salary should be released at one go from the beginning. Similarly, the process of issue of sanction orders for release of funds as well as surrender of Budgetary provision should be completed by **31.01.2018**. In order to avoid last minute rush it is hereby indicated that the last date for submission of bills to the Treasuries in the financial year 2017-18 will be **10th March, 2018** for claims under other Contingency, Machinery, Equipment, Vehicle, Share Capital, Subsidy, Loan and **15th March, 2018** for other claims.

*Online
distribution of
allotment to
DDOs through
Treasury
Portal*

8. (i) Instructions have been issued to all Departments vide Finance Department Letter No.8298/F., dated 28.03.2017 to complete the process of distribution of allotments to the D.D.Os through Odisha Treasury Portal (<http://www.odishatreasury.gov.in/> www.ifmsodisha.gov.in) by 31.03.2017. The detailed DDO-wise Budget Allotments for the financial year 2017-18 should be distributed forthwith through Odisha Treasury Portal- (<http://www.odishatreasury.gov.in/> www.ifmsodisha.gov.in) if not already done, in order to enable the Treasuries/Special Treasuries/Sub Treasuries to check the bills against budgetary allotment through IFMS. The DDOs need not wait for ink-signed copy of the allotment.

(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 **Programme Expenditure** 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 05.04.2012should be followed scrupulously for release of the budgetary allocation for these works.

9. Sanction of expenditure for new schemes or new services, existing schemes where scope of the scheme is proposed to be altered substantially and/or cost estimate of projects/schemes are to be revised:

Guidelines have been issued in Finance Department O.M. No. Codes-27/2011-1068/F., dated 10.01.2013 and Rule-17-A of the Delegation of Financial Power Rules, 1978 for appraisal and approval of new schemes or new services, existing schemes where scope of the scheme is proposed to be altered substantially and/or cost estimate of projects/schemes are to be revised. **Sanction of expenditure for these schemes/services can only be made after completion of the process of appraisal and approval by competent authority within the limit of sanction prescribed in paragraph-12 & 13 for the Departments covered under the Cash Management system and other Departments outside purview of Cash Management System respectively.**

10. Central Sector Schemes and Centrally Sponsored Schemes :

Central Sector Schemes and Centrally Sponsored Schemes,

(i) **Normally,expenditure for these schemes is to be made against availability of Central Assistance only, during 2017-18. However, in case of urgent necessity for release of funds for continuing schemes,** the Administrative Departments can incur expenditure to the extent of 50% of the provision made in the Budget Estimate for the year 2017-18 or 50% of the annual allocation made by the concerned line Ministry of Government of India whichever is less, during the first two quarters of the financial year in respect of continuing **Central Sector Schemes and Centrally Sponsored Schemes,** pending receipt of Central

Assistance with concurrence of the Financial Advisor/Assistant Financial Advisor of the Departments. **Further, in case of continuing schemes, the Administrative Departments can incur expenditure on the salary component** in anticipation of receipt of Central Assistance up to **30.12.2017** without concurrence of Finance Department.

(ii) The Administrative Departments should furnish Utilisation Certificate and Statement of Expenditure in time to the respective line Ministries of Government of India in order to obtain the Central Assistance due.

(iii) To facilitate monitoring of the receipt and utilization of central assistance, the sanction order for **Central Sector Schemes and Centrally Sponsored Schemes** should be issued in respect of the total provision under **Central Sector Schemes/Centrally Sponsored Schemes**, inclusive of the State Share (indicating the proportionate State Share) and the drawal should be made for the **Central Sector Schemes/Centrally Sponsored Schemes** as a whole. The sanction order should be generated through the sanction order module of IFMS.

11. Budgetary funds will in no case be transferred to Civil Deposit.

12. (i) 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. It was further extended to one Department in 2016-17. **For these 19 Departments, the minimum level of expenditure up to the 3rd quarter i.e. 60%, not only under Administrative Expenditure, Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) and Transfers from State taken together but also under Programme Expenditure alone under the Cash Management System is non-negotiable. Besides, the Works, H&UD, Water Resources, Rural Development, Forest & Environment Departments and Department of Agriculture and Farmers' Empowerment are required to incur expenditure to the extent of 25%, 15% and 20% of the Gross provision in the Budget Estimates in the 1st, 2nd and 3rd Quarters 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.**

*Enhanced
Delegation
for sanction
of funds
under Cash
Management
System*

(ii) Enhanced delegation for sanction of funds by the Administrative Departments covered under the Cash Management System : The Administrative Departments are authorized to sanction expenditure under **Administrative Expenditure, Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) and Transfers from State** up to the limit of the QEA including expenditure for grants and subsidies, subject to the following stipulations:

(a) Central Sector Schemes, Centrally Sponsored Schemes : Normally, expenditure for these schemes is to be made against availability of Central Assistance only, during 2017-18. However, in case of urgent necessity for release of funds for continuing schemes, the Administrative Departments can incur expenditure to the extent of 50% of the provision made in the Budget Estimate for the year 2017-18 or 50% of the annual allocation made by the concerned line Ministry of Government of India whichever is less, during the first two quarters of the financial year in respect of continuing **Central Sector Schemes, Centrally Sponsored Schemes** pending receipt of Central Assistance with concurrence of the Financial Advisor/A.F.A of the Departments. **Further, in case of continuing schemes, the Administrative Departments can incur expenditure on the salary component** in anticipation of receipt of Central Assistance up to **30.12.2017** without concurrence of Finance Department.

(b) 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.

(c) 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, 2017 and then release the amount at their level subject to recovery of outstanding Government dues and opening of Escrow Account.

(d) Release of funds in respect of schemes/provisions reserved for Post Budget Scrutiny would be subject to prior approval of Finance Department/Planning & Convergence Department as the case may be.

(e) If, any provision in the Budget Estimate 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.

*General
limit 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 **Administrative Expenditure & Transfers from State** and Rs.3000.00 lakh under **Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes)**. 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, the Administrative Departments are fully empowered to sanction expenditure for:

(a) Provisions made under **Disaster Response Funds** against Relief expenditure and provisions made under **Administrative Expenditure & Programme Expenditure** towards 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) and other Security related expenditure.

(b) All resource-tied up schemes, Biju KBK, Biju Gram Jyoti, Biju Saharanchal Bidyutikaran Yojana, Biju Kandhamala O Gajapati Yojana, Gopabandhu Gramin Yojana, Jalanidhiand Madhubabu Pension Yojana under **Programme Expenditure**.

(c) **Central Sector Schemes, Centrally Sponsored Schemes :** Normally, expenditure for these schemes is to be made against availability of Central Assistance only, during 2017-18. **However, in case of urgent necessity for release of funds for continuing schemes,** the Administrative Departments can incur expenditure to the extent of 50% of the provision made in the Budget Estimate for the year 2017-18 or 50% of the annual allocation made by the concerned line

Ministry of Government of India whichever is less, during the first two quarters of the financial year in respect of **continuing Central Sector Schemes, Centrally Sponsored Schemes** pending receipt of Central Assistance with concurrence of the Financial Advisor/A.F.A of the Departments. **Further, in case of continuing schemes, the Administrative Departments can incur expenditure on the salary component** in anticipation of receipt of Central Assistance up to **30.12.2017** without concurrence of Finance Department.

(d) 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.

(e) Release of funds in respect of schemes/provisions reserved for Post Budget Scrutiny would be subject to prior approval of Finance Department/Planning & Convergence Department as the case may be.

14. The Administrative Departments not covered under the Cash Management System are authorized to sanction:

*Release to
PSUs/
Co-operatives*

(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, 2017 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 Convergence 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. Quarterly/monthly installment for sanction and release of grant-in-Aid for salary is to be based on the annual provision agreed upon in the pre-budget scrutiny meeting. The balance provision is towards payment of revised salary on the recommendation of 7th CPC after the notification is issued by the State Government.

19. 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-I for the sake of clarity.

20. (i) As envisaged under S.R. 242 of O.T.C. Vol.-I, money should not be drawn from the Treasury unless it is required for immediate disbursement. The system of electronic disbursement of Government payments directly to the beneficiary account has been introduced vide Finance Department O.M. No. 27444/F dated 26.7.2012 with the objective of direct payment to the beneficiaries and vendors and to prevent parking of funds in bank accounts by the DDOs. Instances have come to the notice of Government that money drawn by the DDOs is being kept unutilized for indefinite period. This adversely affects the Ways and Means position of the State. Drawal and retention of funds results in deferment/deprivation of the expenditure on priority items which are linked with developmental activities. In order to prevent drawal of money and retention thereof in shape of cash/bank draft, the DDOs must record a certificate on the body of the bills presented after **31st March, 2017** as follows:

“the money drawn in cash/bank drafts up to the period 31.03.2017 has been disbursed by now except Rs. _____ which would be disbursed by 29.04.2017 at the latest”.

(ii) Similarly, while presenting the pay bill for **April, 2017** to be paid on or after 01.05.2017, the D.D.O must record a certificate that:

“all money drawn in cash/bank draft up to the period 31.03.2017 have been fully disbursed and no amount is lying undisbursed with him”.

(iii) While presenting the pay bill for the month of **May, 2017** onwards, the D.D.O. must record a certificate to the effect that :

“the money drawn in shape of cash/bank draft through the bills presented during the previous months has been disbursed except the money drawn in A.C. bills and the amount now proposed for withdrawal in this bill in shape of Cash/Bank draft shall be disbursed within a period of 15 days from the date of actual drawal from the Bank/Treasury”.

(iv) While scrutinizing the bills to be presented during 2017-18, the Treasury Officers must check and ensure that a certificate is recorded on the body of the bill by the D.D.O. concerned to the effect that no amount of money drawn from Treasury/Bank has been kept in deposit account without specific prior approval of Finance Department.

(v) It is observed that the cash balance Certificate is being furnished in a routine manner although huge amounts remain undisbursed for a long period, which seriously affects the Ways & Means position of the State. **The DDOs shall therefore furnish a cash balance report as on 29.04.2017 in the enclosed proforma (at Annexure-II) to the Collector of the District by 08.05.2017. The Collector in turn will report directly to Finance Department (Ways & Means Branch) by 15.05.2017, the name of DDOs who have drawn money up to 31st March 2017 but have not disbursed it by 29.04.2017. A copy of such report should also be endorsed to the concerned Heads of Department.**

(vi) Instructions issued vide F.D. letter No. 27397(425)/F., dt.25.6.92 and Memo No. 53931(442)/F., dt.19.12.92 regarding restrictions on heavy withdrawal of money at a time and its retention

in un-authorized Bank accounts must also be strictly followed. **It has been reiterated in Finance Department Circular No. 32215/F., dated 21.11.2014 that if any such instance of un-authorized parking of money is noticed, the concerned DDO shall be liable for disciplinary action under Rule - 15 of the OCS (CC&A) Rules, 1962.** As per instructions issued vide Finance Department Circular No. 32215/F., dated 21.11.2014, the Heads of Department and Collectors shall cause enquiry into the matter of unauthorized parking of Government money in bank accounts after obtaining information from the Treasury Officers/ Drawing and Disbursing Officers/ Autonomous Agencies of the Districts. In case, instances of irregularity are found, the matter should be reported to respective Heads of the Department/Administrative Department. They should take disciplinary action against the Officer committing such irregularity under intimation to Finance Department and ensure that funds are drawn and transferred to implementing agencies only for actual expenditure and not for parking in Bank Account. The Drawing & Disbursing Officers shall strictly follow these instructions.

Administrative Departments are to sanction and release funds for expenditure out of the Annual Budget, 2017-18 in accordance with the aforesaid instructions.

Yours faithfully,



Principal Secretary to Government

Memo No. 8729 /F. dated 31.03.2017

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

 ndas 31/3/17
Spl. Officer-cum-Joint Secretary to Govt.

Memo No. 8730 /F. dated 31.03.2017

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.

 ndas 31/3/17
Spl. Officer-cum-Joint Secretary to Govt.

Memo No. 8731 /F. dated 31.03.2017

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.

 ndas 31/3/17
Spl. Officer-cum-Joint Secretary to Govt.

Memo No. 8732 /F. dated 31.03.2017

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

 ndas 31/3/17
Spl. Officer-cum-Joint Secretary to Govt.

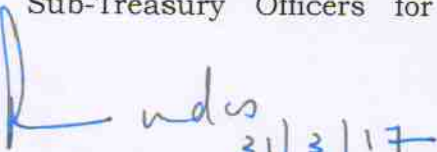
Memo No. 8733 /F. dated 31.03.2017

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


Spl. Officer-cum-Joint Secretary to Govt.

Memo No. 8734 /F. dated 31.03.2017

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


Spl. Officer-cum-Joint Secretary to Govt.

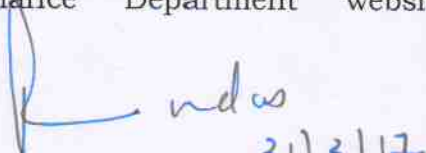
Memo No. 8735 /F. dated 31.03.2017

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


Spl. Officer-cum-Joint Secretary to Govt.

Memo No. 8736 /F. dated 31.03.2017

Copy forwarded to State Head Portal, Secretariat with a request to upload the above circular in Finance Department website (www.odisha.gov.in/finance).


Spl. Officer-cum-Joint Secretary to Govt.

Annexure-I**CASES REQUIRING PRIOR APPROVAL OF FINANCE DEPARTMENT**

Sl. No.	Subject/Item	Paragraph
1.	Creation/filling up of posts	4 (vii)
2.	Purchase of new vehicles& hiring of vehicles	4 (viii)
3.	Purchase of machinery and equipment exceeding the limit of sanction under Plan and Non Plan	4 (ix)
4.	Items of expenditure reserved for Post Budget scrutiny	12(ii)(d), 13(II)(e) & 16
5.	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	13 (I)
6.	Release of Share Capital/Loan/Grant in Aid/subsidy to PSUs/Co-operatives exceeding the limit specified in Para -13 (I)	14 (i) & (ii)
7.	Any relief to PSUs/Co-operatives in recovery of outstanding Govt. dues while sanctioning share capital, loan or subsidy.	15

Annexure-II**CASH BALANCE REPORT OF DDOS AS ON 29.04.2017**

Name & Designation of the D.D.O.	Name of the Heads of Department/ Administrative Department	Un-disbursed amount out of money drawn before 01.03.2017	Un-disbursed amount out of money drawn in March, 2017	Total amount of un-disbursed money	Break-up of the un-disbursed amount i.e. whether kept in cash/B.D./ Banker's Cheque/DCR or in unauthorized Bank Account.	Reasons for drawal & retention of the un-disbursed amount in violation of SR 242 of OTC Vol-1.
1	2	3	4	5	6	7

Signature

Designation of D.D.O