

**GOVERNMENT OF ASSAM
FINANCE (BUDGET) DEPARTMENT
DISPUR**

No. BB.207/2012/126

Dated Dispur, the ~~31st~~ March, 2017

From : Dr.Ravi Kota, IAS
Commissioner & Secretary to the Govt. of Assam
Finance (Budget) Department

To : 1. All Additional Chief Secretaries / Principal Secretaries/ Commissioner & Secretaries/ Secretaries to the Government of Assam.
2. All Heads of Departments.

Sub : **Communication of Budget Grants for the whole financial year 2017-2018.**

Sir,

I am directed to state that budget for the whole financial year 2017-2018 has been passed by the Assam Legislative Assembly and the Appropriation Act for the year has since been notified. Subject to the observance of prescribed rules and procedures relating to drawal of fund as laid down in this Department's O.M. No. BB.56/93/01 dated 16-06-1993(Annexure 1),No. BB.56/93/157, dated 01-03-1994(Annexure 2) and No. BB.59/98/11, dated 21-05-1998 (Annexure 3),Controlling Officers and Drawing and Disbursing Officers are hereby authorized to incur expenditure for the financial year 2017-2018 beginning from the 1st of April, 2017as per guidelines detailed below read with the relevant provisions of the Assam Fiscal Responsibility and Budget Management Act, 2005(as amended):

1. PROCEDURE FOR BUDGET ALLOCATION:

- (i) Since 2016-2017, Finance Department has made the respective Budget Grants available online to the Heads of Departments. The Heads of Departments will issue the Budget Allocation for each DDO, **only through** the online software made available at "www.finassam.in". Allocation to DDOs should be done preferably in a consolidated manner before the beginning of the Financial Year, or in maximum 4 allocations (Quarterly) over the FY. It is recommended that the Administrative Departments shall ensure budget allocation to the DDO level in the following proportions
- **1st Quarter ending in June** : 20%
 - **2nd Quarter ending in September** : 30%
 - **3rd Quarter ending in December** : 30%
 - **4th Quarter ending in March** : 20%
- (ii) It is hereby reiterated that *while all Administrative Departments should ideally follow the above pattern in budget allocation/ utilization for effective budget execution, the Departments can re-allocate resources between DDOs based on field inputs on a real-time basis without seeking recourse to Finance Department.*
- (iii) Copies to DDOs, Treasuries and Finance (Budget) Department will be delivered through the software automatically. Treasury Officers are **instructed not to insist on any hard copy** with regard to Budget Allocation. (For any technical assistance the "Technical Support Group", e-Governance Unit, Finance Department may be consulted in Block F).
- (iv) **Salary, Wage & Non-Salary (except Pension):** DDO wise distribution of fund for salaries, wages and other non-salary components (except pension) for the entire financial year **2017-2018** under Establishment Expenditure / Establishment Expenditure (Central Share / State Share) is required to be issued by the Budget Controlling Officers i.e., Head of the Administrative Department **through the finassam Portal**. Where no Heads of Departments exists, it will be issued by the Controlling Officers of the concerned Administrative Department again through the *finassam* Portal only.
- (v) **Pension:** Budget allotment for expenditure on pension and retirement benefits, old age, literary, sports, artist and freedom fighter's pension are to be issued by the Pension and Public Grievances Department, Controlling Officers in the Heads of Departments of Social Welfare Department, Education Department, Sports & Youth Welfare Department, Cultural Affairs Department, Information and Public Relation Department and Home Department respectively through the *finassam* Portal based on expenditure of previous year and expected number of new pensioners.
- (vi) Controlling Officers having office(s) outside the State should also allocate the Budget through the *finassam* Portal only.

2. PROCEDURE FOR ISSUE OF ADMINISTRATIVE APPROVAL/ FINANCIAL SANCTION:

- (i) All the Administrative departments shall issue Administrative Approval /Financial Sanction, as the case may be as per delegation made in DFP Rules, 1999 (as amended).
- (ii) **No liability is to be incurred without approval of competent authority. The Delegated Financial Powers under the Delegation of Financial Power Rules are to be exercised strictly with reference to and within the limits of budget provision/ allocation. Any deviation from this fundamental requirement will be deemed to be a case of gross financial irregularity and shall attract the provisions of the AFRBM Act 2005 (as amended).**
- (iii) No sanction for payment of Grants-in-aid shall be accorded by any authority unless Utilization Certificates and audited statements against the grants sanctioned on any previous occasion has been received by the sanctioning authority from the grantee as required vide Appendix 16 of the Assam Financial Rules (**Copy enclosed as Annexure 4**).
- (iv) Before issuing sanction against the budget provision for central funds of a particular year, departments will download from Finance Department's website the credit confirmation that the concerned Ministry of Central Government has sanctioned and released the corresponding fund.

3. PROCEDURE FOR ISSUE OF FOC:

- (i) The HoD may move for DDO wise, FOC to Finance (Budget) Department or Finance (EA) Department routed through their respective Administrative Departments. The proposals are to be moved only through the online software made available at "www.finassam.in"
- (ii) On approval of the FOC by the Finance Department, the Ceiling will get issued directly to the concerned DDO with soft copy to Treasury Officer.
- (iii) Items of expenditure listed at **Annexure 5** will remain exempted from the purview of FOC (fixation of ceiling) until further orders.
- (iv) Payment of Pay/ Wages of "**Work Charged**" and "**Muster Roll**" employees appointed duly prior to **01-04-1993 and yet to be absorbed against permanent vacant post** will also be exempted from the purview of Ceiling. It is also hereby clarified that the DDO with cheque drawing authority will draw fund by submitting bills for payment of pay/ wages of the Work Charged Employees and Muster Roll Employees as instructed vide No.BB.9/2007/3, dated 16-08-2007 (**Annexure 6**). Under no circumstance, the Department having Work Charged Employees and Muster Roll Employees shall exceed the budget provision in respect of the payment of pay/ wages to the Work Charged/ Muster Roll Employees. *Any deviation from this will be viewed as a case of gross financial irregularity.*
- (v) **All other items of expenditure not mentioned above will continue to be under the purview of FOC.** The validity of FOC issued in a particular month will not be extended under any circumstance beyond the date specified. The issue of FOC will be done by Finance Department only. The route of submission of proposal for issue of FOC is indicated at **Annexure 7**.
- (vi) The Senior-most-secretary of all Administrative Departments and Heads of Departments while moving for issuance of ceiling to its DDOs are to specify the amount against different items of expenditure separately as per object classification.

4. REGISTRATION UNDER PFMS PORTAL:

Public Financial Management System (PFMS) is a web-based online transaction system implemented by Controller General of Accounts, Ministry of Finance. The primary objective of PFMS is to implement an efficient fund flow system and expenditure network. PFMS also provides various stakeholders with a reliable and meaningful management information system & an efficient decision support system.

All departments receiving Central Funds should compulsorily get themselves registered under PFMS portal of GOI (www.cpsms.nic.in). In addition, all State Level Missions / Societies / Authorities / Agencies / Bodies implementing the Schemes with the funds received from the Central Government either directly or indirectly shall also register themselves under this portal.

- (vii) Controller General of Accounts, Government of India has deputed a team of personnel headquartered in SPMU of PFMS in Finance Department, Government of Assam. Assistance of these personnel may be sought for any support in this regard. Training & Awareness Programs with regard to PFMS is being authorized by the Finance Department on a regular basis. For any technical assistance in this regard, you may contact Mr. Kailash Karthik N, IAS, Dy. Secretary, Finance Department (95310-69185) or Mr. Dileep Bora, Dy Director, Finance (Budget) Department (94350-54171).

5. PERMISSION FOR A. C. DRAWAL :

- (i) Permission for AC drawals will not be entertained normally. Only under exceptional circumstance, the proposals for AC drawals will be entertained subject to adherence to provisions laid down in Rule 21 of the Contingency Manual. Before submitting proposal, the Senior-most-secretary of the Administrative department shall personally satisfy himself about the non-pendency of the DCC Bills of earlier drawals in A.C. Bills as well as DDO's capability to submit the DCC bills against the AC drawals by 10th of succeeding month.
- (ii) The Administrative Department shall move proposals for AC drawals to Finance (Audit & Fund) Department with following information and documents:
 - Copy of relevant sanction order.
 - Detail justification necessitating drawal of fund in AC Bill.
 - A Certificate from the Senior-most-secretary of the Department to the effect that no DCC Bill is pending for regularization of earlier AC Bill drawals and that the proposed AC drawal will be regularized by DDO by submission of DCC bill by 10th of succeeding month.

6. DIRECT CREDIT INTO ACCOUNT BY ECS:

- (i) While submitting bills including salary bills, the DDOs are required to indicate Detail Classification of Heads as per budget document as the Computer System will not entertain any claim without the Detailed Classification of Heads.
- (ii) No payments in cash or any other bank instrument like cheques / demand drafts / banker's cheques / DCRs / transfer to current accounts etc. will not be permissible save with the specific exemption by the Finance Department.

7. SUBMISSION OF MONTHLY ACCOUNTS TO A. G.

The Administrative Departments shall ensure that all the Accounts Rendering Units (ARU) have submitted their monthly accounts to A. G. by 10th of the following month. Default in submission of monthly accounts will lead to seizure of DDO power automatically and Administrative Department will be held responsible for the lapse on behalf of their DDOs.

10. NON UTILIZATION/ UNDER UTILIZATION OF THE BUDGET GRANT

Actual expenditure against some of the grants during the preceding years reveals that the grants provided in the Budget has not been utilized fully by the Departments particularly under the Plan Head. Hence it is impressed upon all the Departments to **ensure that budgeted grants under SOPD / CSS / State Share / RIDF / EAP do not get lapsed at the end of the financial year** to ensure maximum benefit to the people in the State.

11. RECONCILIATION OF EXPENDITURE

The Budget Controlling officers are advised to arrange reconciliation of expenditure with the expenditure booked by A.G. strictly as per calendar fixed by the office of the A.G, Assam. A.G is reporting time and again the non-reconciliation by some of the Departments. Hence, it is impressed upon Senior-most-secretary of the department to ensure arranging the reconciliation in a regular and routine manner to avoid future complications in accountancy and book-keeping.

12. SURRENDER OF SAVINGS

All Controlling Officers are hereby instructed to submit a statement of anticipated savings to Finance (Budget) Department not later than **1st January, 2018**. It is impressed upon the Senior-most Secretary of the Departments to ensure adherence to the above direction scrupulously.

13. C.F ADVANCE/ SUPPLEMENTARY DEMAND

Contingency fund is created to meet the unforeseen expenditure urgent in nature which cannot be deferred till additional fund is provided through S.D. But of late, it has been observed that a tendency has grown on the part of the Department to move for the C.F advances even for trivial matters. Such practices should be avoided and proposal for C.F advance should be submitted with proper examination of the merit of the case in hand and after having been satisfied that there is no scope to meet the requirement by reorientation of the existing grant or by exploring possibility of reappropriation.

Advances sanctioned under Rule 6 of the Assam Contingency Fund Rules, 1950 shall not be drawn up in lump-sum, notwithstanding that the Finance Department may sanction in a lump-sum or the Accountant General

may issue an authority for the sum so sanctioned, but shall be drawn only at the time and to the extent required for actual and immediate disbursement.

Similarly, demand for supplementary grant should be submitted only after the Senior-most Secretary is satisfied to the effect that the required amount cannot be accommodated through re-appropriation and the requirement is such that it cannot be deferred to the next financial year and the additional amount will be fully utilized within the current financial year.

14. PAYMENT OF ARREAR REVISED PAY W.E.F. 01-04-2016 to 30-09-2016

Budget provision has been centrally made under the **Major Head 2075-00-800-3888-000-01-13** for payment of pay revision arrear for the period **from 01-04-2016 to 30-09-2016**. In this connection the following guidelines/ instructions are issued :-

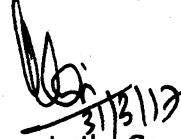
- a) DDO's after proper scrutiny of the arrear bills and having satisfied themselves about the correctness and authenticity of the bills shall submit the bill(s) *to the Treasury without needing to indicate budget allotment. The Head of Account 2075-00-800-3888-000-01-13 should be noted on the bills instead of service head.*
- b) Treasury Officers are allowed to accept and pass such bills for payment of arrear salary *without insisting on separate budget allotment provided on scrutiny, the bills are otherwise found in order.*
- c) Director of Accounts & Treasuries, Assam shall watch the daily expenditure on this Account through CTMIS and devise a mechanism to stop acceptance of the bills by the Treasuries immediately after the provision of Rs.110000.00 Lakh made in this regard is exhausted. *The onus of reconciliation of expenditure booked by the O/o of the A.G (A&E), Assam under this sub detailed head shall lie with the Directorate of Accounts & Treasuries, Assam.*

15. PERCENTAGE UTILISATION IN Q₁, Q₂, Q₃& Q₄:

The Administrative Departments shall ensure utilization of plan fund as under:

1st Quarter ending in June	:	20%
2nd Quarter ending in September	:	30%
3rd Quarter ending in December	:	30%
4th Quarter ending in March	:	20%

Yours faithfully




Commissioner & Secretary to the Government of Assam
Finance (Budget) Department

Copy to:

1. The Commissioner & Secretary to Hon'ble Chief Minister, Assam for favour of kind appraisal of Hon'ble Chief Minister, Assam.
2. PS to the Hon'ble Finance Minister, Assam for favour of kind appraisal of Hon'ble Finance Minister of Assam.
3. SO to Chief Secretary, Assam for favour of kind appraisal of Chief Secretary, Assam.
4. PS to the Additional Chief Secretary, Finance Department for favour of kind appraisal of the Addl. Chief Secretary, Finance Department.
5. The Principal Secretary, Assam Legislative Assembly, for information and necessary action.
6. The Registrar, Gauhati High Court, Guwahati- 781001.
7. The Principal Accountant General (A & E), Assam, Maidamgaon, Beltola, Guwahati- 781029.
8. The Principal Accountant General (Audit), Assam, Maidamgaon, Beltola- 781029.
9. All Deputy Commissioners / Sub-Divisional Officers.
10. All Treasury Officers. They shall ensure that the above guidelines are scrupulously followed and Ceiling allotment issued by the Finance Department and the respective Administrative Department is not exceeded any way by the DDO concerned.
11. P.S. to Ministers / Ministers of State, Assam, Dispur.
12. All Administrative Departments for information and necessary action.
13. All Control Branches of Finance Department.
14. The Principal Secretary, Karbi Anglong Autonomous Council, Diphu / North Cachar Hills Autonomous Council, Haflong / Bodoland Territorial Council, Kokrajhar.
15. The Liaison Officer, Assam House, Kolkata/ Assam House, New Delhi/ Assam House, Mumbai.
16. The Caretaker, Assam House, Shillong.
17. All Senior Financial Adviser/ Financial Adviser of Administrative Departments. They shall ensure that the above guidelines are scrupulously followed and Ceiling allotment issued by the Finance Department and the respective Administrative Department is not exceeded any way by the DDO concerned.
18. All Sr. Finance & Accounts Officers/ Finance & Accounts Officers of all Heads of Departments. They shall ensure that the above guidelines are scrupulously followed and Ceiling allotment issued by the Finance Department and the respective Administrative Department is not exceeded any way by the DDO concerned.

By orders etc.


Director 31/3/17
Finance (Budget) Department

GOVERNMENT OF ASSAM
FINANCE (BUDGET) DEPARTMENT
DISPUR

NO.BB.56/93/1

Dated Dispur, the 16th June, 1993.

OFFICE MEMORANDUM

SUB : CONTROL OF FINANCIAL EXPENDITURE

There are clearly laid down rules, regulations and procedure governing financial transactions, accounts keeping, periodic reporting and other associated matters. But of late, some laxity has been observed in adherence to these rules, regulations and procedure which has led to a series of financial irregularities in some Departments. It is needless to emphasize that the various instructions issued in the matter of control of expenditure and reporting and maintenance of accounts should be strictly complied with. The following instructions are issued to reiterate the position and clarify possible doubts and for strict compliance.

- (i) The Controlling Officers should distribute the budget provision for the year among the Drawing and Disbursing Officers under him. Separately against concerned Head of Account as soon as Budget is passed. This should invariably be done and a copy of the order communicating the provision under each unit of appropriation except salary placed at the disposal of the D.D.Os will be forwarded to the concerned treasuries.
- (ii) Where a Controlling Officer himself is a drawing and disbursing officer, in respect of any unit of appropriation or a part thereof, he should intimate the concerned Treasury the budget allotment retained at his disposal.
- (iii) In the event of there being any reduction in or addition to a grant subsequent to passing of the Budget the Controlling Officer should immediately review the allocation previously communicated to the D.D.O.s and issue revised allocation under intimation to the concerned treasury.
- (iv) An Appropriation Control Register will be maintained in all the treasuries. This Register will be maintained Head of Account-wise (with its further sub-divisions against each D.D.Os). To enable the Treasury to maintain the Register properly, all Controlling Officers should furnish a list of D.D.Os under their control to the Treasury/ Sub-Treasuries from which the D.D.Os are authorized to draw.
- (v) As soon as the intimation about the budget provision placed at the disposal of a D.D.O. is received at the treasury an entry will be made in the Appropriation Control Register under attestation of the Accountant of the Treasury/ Sub-Treasury. Whenever a bill or cheque is presented at the treasury, the availability of budget provision to cover the payment will be checked with reference to the entry in the Register. The progressive expenditure will be noted in the Register after each payment. In case the balance provision according to the Register does not cover the payment, the bill/ cheques should not be passed, but returned noting the position.
- (vi) It may be noted by all concerned that no bill/ cheque will be entertained by the Treasury with effect from 1-7-1993 unless the Detailed Head-wise distribution of fund as indicated above is furnished to the Treasury by 30th June, 1993 at the latest.
- (vii) Controlling Officers as well as D.D.Os should maintain the register about the budgetary allotment as prescribed.

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31. Letter of credit - Discontinuance of issuing.

After careful consideration it has been decided that with effect from 01/04/94 the Finance Department will not issue L.O.s as at present. Instead the Finance Department will fix monthly ceilings for drawal of funds from treasuries by the Administrative Departments head of account wise. The Administrative Departments in their turn will make allocations to the D.D.Os. under their administrative control against relevant heads-of-accounts within the ceilings fixed by the Finance Department for the relevant month. Such

allocations shall be made by the Controlling officers in favour of the D.D.Os. with information to the concerned Treasury officers. The Treasury officers will pass bills/cheques etc. against valid sanction and within the ceiling fixed for particular D.D.O. against the relevant head of account.

2. The Administrative Departments will submit proposals indicating their requirement of fund head of account wise (indicating their scheme/project priority as per cab net decision appended at Annexure-A and proportionately to all as per C.M.'s instruction as at Annexure-B) as follows -

- (a) To the Finance Department latest by the 15th day of the preceding month in respect of non-plan expenditure, and
- (b) To the Planning and Development Department latest by 10th day of the preceding month in respect of plan expenditure. The Planning and Development Department in turn will recommend plan ceiling for the succeeding month to the Finance Department latest by the 15th day of the relevant month.

The Finance Department after careful examination of the above proposals and recommendations and keeping in mind the resource position and the budgetary limits fix ceilings as detailed at part-1 above latest by the 20th of the preceding month.

3. The Finance Department's O.M. No. BB. 56/93/2 dated 16/06/93 stands modified to this extent.

4. For the month of March 1994 the Finance Department will fix ceilings as above taking into account the budgetary provisions and the resource position in respect of non-plan expenditure latest by 08/03/94. Similarly for plan expenditure the Planning & Development Department will recommend head of account wise ceilings to the Finance Department latest by 05/03/94 so that the Finance Department can fix the ceilings latest by 08/03/94.

In order to avoid last minute rush of bills during the current year in the Treasuries it has been decided that the Treasuries will not accept any bills/cheques after 27/03/94. Only exception to the above order will be cheques/bills relating to expenditure under Central Sector/Centrally sponsored schemes for which sanctions/releases from the Government of India are received after 15/03/94.

Attested copy of the (ceiling order) should go to Treasury officer with the bill/cheques.

ANNEXURE - A

ALLOCATION OF FUNDS.

The Cabinet discussed in detail the priorities which should be fixed in the allocation of funds under different heads. In this connection the papers presented on behalf of the Irrigation, Public Works Department, Flood Control, Power, Health, Public Health Engineering, Agriculture, Panchayat and Rural Development Departments were considered. The Cabinet decided that while fixing priority in the allocation of funds the order given below should be followed :-

1. Salary

- (viii) Every Administrative Department/ Head of the Department shall maintain a register Major Head-wise which should contain details of sanction issued by different authorities competent to issue such sanctions.
- (ix) Drawing and Disbursing Officer should maintain an expenditure register and forward the expenditure return of every month by the tenth of the following month to their Controlling Officer. The Controlling Officer should compile all the monthly returns received from the DDOs under his control and include therein the expenditure incurred by him during the month under report and forward the same to the concerned control branch of the Finance Department with a copy to the concerned Administrative Department by the 20th of the next month. As soon as the Finance Department receives the monthly return of expenditure from Controlling Officers, they will record the progressive sanction amount under the Head of Account in a register. When the progressive sanction amount corresponds to the budget provision under the Head of Account, they will not issue further LOC against that Head of Account and also issue immediate instructions not to issue any more sanctions against that Head of Account till the same is augmented.
- (x) Maintenance of the registers mentioned above will go a long way in the control of expenditure, but an accurate picture will not emerge unless the accounts are reconciled with the figures booked in the office of A.G. It is, therefore, reiterated that the Controlling Officers should undertake verification of departmental accounts with the figures booked in the office of A.G. and reconcile the discrepancy if any, as per existing instructions. Timely reconciliation of figures will obviate any discrepancies awaiting reconciliation at the time of acceptance of figure in the Appropriation Accounts, and consequently incidence of delay in the compilation of Appropriation Accounts will substantively be reduced. Because of delay in compilation of the Appropriation Accounts the CAG's report is badly delayed and often timely action is not initiated against guilty officers even in respect of major financial irregularities highlighted in the report as they may have retired/ relinquished office in the mean time.
- (xi) Treasury officers will strictly follow existing instructions regarding submission of D.M.S to A.G.

3. Any entry in the registers mentioned in the preceding paragraphs must be duly authenticated by the concerned officers.

4. Any violation of or deviation from these instructions will be construed as a case of financial irregularity and the officer/ staff concerned shall be held personally responsible.

(Sd/- C. BABU RAJEEV)

Commissioner & Secretary to the Government
Finance Department

Memo No. BB.56/93/1-A

Dated Dispur, the 16th June, 1993.

Copy to:-

1. The Chief Secretary, Assam, Dispur.
2. The Addl. Chief Secretary, Assam, Dispur.
3. All Commissioners/ Secretaries to the Govt. of Assam,
4. The Secretary to the Governor of Assam, Dispur.
5. The Secretary, Assam Public Service Commission, Guwahati-5.
6. The Secretary, Assam Legislative Assembly, Dispur
7. All Heads of Departments.
8. All Controlling Officers. They are advised to communicate these information's to all D.D.Os under their control.
9. All Sr. FAs/ FAs/Sr.FAOs/ FAOs.
10. All Treasury Officers.

Volume II: Finance Circulars

2. Central Sector, Centrally Sponsored and World Bank schemes and Programmes (conditions and interse priority to be fixed by the Planning and Development Department.)
3. Flood Damage Repair (a series of meetings to be taken by Revenue Minister for fixing interse priority and quantum of funds for individual department, special attention being given to repair of roads, bridges and embankments damaged by successive waves of floods).
4. Refund of revenue and other deposits on a selected basis in accordance with the urgency of requirement.
5. Rural Development schemes including both central and state shares, repair of roads, bridges and embankments to the extent these are not covered under FDP, health care facilities by making available medicines in PHCs, dispensaries and hospitals, and rural water supply.
6. Plan funds in accordance with the interse priority to be fixed by the Planning and Development Department.
7. Others.

ANNEXURE - B

IMPORTANT

No. CMB-1(A)/93/33 Dated July 19, 1993.

Our difficult financial situation notwithstanding, LOCs are being released to various Departments on a monthly basis. While it may not be possible to clear all pending bills of suppliers and contractors in one go it is however expected that payment of pending bills of different suppliers, contractor and other payees should be made equitably.

2. Complaints have been received from many small suppliers, contractors and other payees that they are not getting payment for their long-pending bills. You are, therefore, advised to ensure that while making payments to various suppliers, contractors and payees out of the monthly LOC allotted to your Department, the distribution is made on an equitable basis so that there can be no complaints of discrimination from any quarter.

3. Further, no Department shall move any proposal for special LOC in favour of any particular supplier, contractor or payee to the Finance Department. Finance Department will also not entertain any such request for special LOCs. Finance Department will issue LOCs to Administrative Departments against the appropriate heads of accounts only.

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ANNEXURE 3

Drawal of fund against Ceiling

**GOVERNMENT OF ASSAM
FINANCE (BUDGET) DEPARTMENT
DISPUR**

NO.BB.59/98/11

Dated Dispur, the 21st May, 1998.

OFFICE MEMORANDUM

SUB : DRAWAL OF FUND AGAINST CEILING

The system of release of fund through "Ceiling" has been introduced with a view to regulating the outflow of cash on account of expenditure on the month to month basis and enforcing control over appropriation. To make the system more effective and purposeful it has been considered necessary to make some modifications as indicated below, which will come into force w.e.f. 1-7-1998.

- (i) Finance Department will designate one officer to sign ceiling to be issued to the Departments. The specimen signature of the designated Officer shall be furnished to the Departments who will verify the signature on the "ceiling" with reference to the signature supplied by Finance Department.
- (ii) The Administrative Department will also designate only one officer to sign the ceiling to be issued to Drawing and Disbursing Officers under their control furnishing the name and designation of the officer-designated together with his signature duly attested by the Head of Administrative Department to the concerned Treasuries.
- (iii) On receipt of fund through "Ceiling" from Finance Department, Administrative Department shall distribute the fund among Drawing and Disbursing Officers in the prescribed printed forms. (sample copy enclosed). Treasury copy of the all ceiling to be issued by the Administrative Department to the Drawing and Disbursing Officers should invariably be signed with official seal by ink/ ball pen both by the designated Officer and countersigning officer. Treasury Officer will not pass any bill/cheques against "ceiling" not signed with ink/ ball pen. Cyclostyle copy not signed by ink/ ball pen would not be accepted by Treasury Officer.
- (iv) In case Administrative Department do not issue Drawing and Disbursing Officer wise ceiling and issue ceiling to Head of Department who in turn issue Drawing and Disbursing Officer wise ceiling. Administrative Department will issue an order designating an officer of the Head of Department to issue ceiling and forward his name, designation & specimen signature to all Drawing and Disbursing Officers/ Treasury Officers with copy to Accountant General, Assam, (A&E) and Audit/ Finance (Bt) Department. Such 'Ceiling' issued by designated Officer of the Head of Department should invariably signed with ink/ ball pen, & countersigned by the Sr.FAO/ FAO in the manner as stated in para (iii) above. Ceiling not issued by officer other than those mentioned in para (iii) & (iv) above will not be accepted by Treasury Officers.
- (v) A self contained register containing full and accurate ceiling received from Finance Department or from Administrative Department as the case may be and thereafter distributed to Drawing and Disbursing Officers shall be maintained in the enclosed form by the Administrative Department/ Head of

Department. The register should be maintained Major/ Sub-Major Head wise allotting more than one page where necessary for each Major/ Sub-Major Head of Account.

- (vi) Release of fund through ceiling to Drawing and Disbursing Officers should be made detail head-wise under the relevant Major/ Minor Head of Account and the amount released should be shown both in figures and words.
- (vii) Under no circumstances ceiling meant for the Drawing and Disbursing Officers shall be sent through unauthorized/ unofficial channels.
- (viii) All entry in the registers mentioned in the preceding paragraphs must be duly authenticated by the designated officers.
- (ix) Any violation of or deviation from these instruction will be construed as case of financial irregularity and the officer/ official concerned shall be held personally responsible.
- (x) For drawal of ceiling fund and also salary and other ceiling exempted fund it is necessary to communicate budget to all Drawing and Disbursing Officers under intimation to Treasury Officer as communicated vide letter No.BB.56/93/1, dated 16.6.93. As such to avoid delay in drawal fund both under ceiling and ceiling exempted items, the Controlling Officer will henceforth communicate Drawing and Disbursing Officer-wise allotment at least for six months at a time.

(Sd/-)

Commissioner & Secretary to the Government
Finance Department

Memo No. BB.59/98/11-A

Dated Dispur, the 21st May, 1998.

Copy to:-

1. The Chief Secretary, Assam, Dispur.
2. The Addl. Chief Secretary, Assam, Dispur.
3. All Commissioners/ Secretaries to the Govt. of Assam,
4. The Secretary to the Governor of Assam, Dispur.
5. The Secretary, Assam Public Service Commission, Guwahati-5.
6. The Secretary, Assam Legislative Assembly, Dispur
7. The Principal, Accountant General (Audit) (A&E), Assam, Maidamgaon, Bellola, Guwahati-28.
8. The Director of Accounts and Treasuries, Assam, Guwahati-6
9. The Director of Local Audit, Rukminigaon, Guwahati
10. All Heads of Departments.
11. All Controlling Officers. They are advised to communicate these information's to all D.D.Os under their control.
12. All Sr. FAs/ FAs/Sr.FAOs/ FAOs.
13. All Treasury Officers. They are requested not to accept ceiling not issued in the manner prescribed at para (iii) & (iv) of the Office Memorandum.

(Sd/-)

Commissioner & Secretary to the Government
Finance Department.

APPENDIX 16

RULES REGARDING SANCTION AND AUDITING OF GRANTS.
IN-AID

[Amended as per Correction Slip Nos. 7 and 170]

[See Financial Rule 317]

1. The following instructions are issued for the guidance of sanctioning authorities in the matter of according sanctions to grants-in-aid:

Sanctions should contain the following particulars:

- (i) Conditions and limitation, if any, e. g., time-limit for the completion of work or service for which a non-recurring grant is made.
- (ii) The rule of the Code, if any, under which the sanction has been accorded should be stated. If it is not clear from the rule whether the grant is a recurring or a non-recurring one, information of this point should be explicitly furnished.
- (iii) Designation of grantees.
- (iv) Period in the case of recurring grant-in-aid and the time-limit within which the grant or each instalment of it should be spent.
- (v) Purpose of grant.

(A) Only so much of the grant should be paid during any financial year as is likely to be expended during that year. In the case of grants for specific works or services such as buildings, water supply schemes and the like, the sanctioning authority should use its discretion in authorising payments according to the needs of the work. The authority signing or countersigning a bill for grant-in-aid under S. O. 48 of the Rs. 500, should see that money is not drawn in advance of requirements. There should be no occasion for a rush for payment of these grants in the month of March.

(B) Before a grant is paid to any public body institution, the sanctioning authority should as far as possible insist on obtaining an audited statement of the account of the body or institution concerned in order to see that the grant-in-aid is justified by the financial position of the grantees to ensure that any previous grant was spent for the purpose for which it was intended. It is not essential for the purpose, however, that the accounts should be audited in every case by the Indian Audit Department and it will be sufficient therefore, if the accounts are certified as correct by a registered Accountant or other recognised body of auditors including the Examiner of Local Fund Accounts. In the case of small institutions, which cannot afford to obtain the services of registered accountant or other registered body of auditors, the sanctioning authority may exercise its discretion of exempting any such institution from the submission of accounts audited in this fashion.

The authority sanctioning a grant, while communicating the sanction to the Accountant-General should state the audited statement of accounts has been received where required, or whether the grantee has been exempted from submitting the statement.

Note. This order applies both to non-official institutions and to semi-official ones, such as public clubs, etc.

2. A distinction has to be made between "contribution" and "grant-in-aid." The former are generally payments for services rendered and the use of the term "contribution", may in future be reserved to such payments.

3. Grants may be either conditional or unconditional, where no conditions are attached to a grant, audit is no way concerned with the manner in which the grant is utilised by the grantee. Where conditions are attached to the utilisation of a grant, these usually take the shape of specification of the particular object on or the time within, which the money must be spent. Whatever the nature of the conditions audit cannot be completely divested of responsibility for seeing that they are fulfilled.

Note. Donations for charitable purposes or grants for general purposes, are of the nature of unconditional grants, and the Audit Department is not concerned with the manner in which such grants are utilised by the grantees.

To obviate misunderstanding, however, the sanction to such payments should, in future, indicate precisely whether they are really unconditional grants or not.

4. Unless otherwise ruled by the Provincial Government, every grant made for a specified object is subject to the implied conditions :

- (a) that the grant will be spent upon the object within a reasonable time, if no time-limit has been fixed by the sanctioning authority, and
- (b) that any portion of the account which is not ultimately required for expenditure upon that object will be duly surrendered.

Audit should pay due attention to those points. In the case of recurring grant-in-aid to institutions etc., it should, as far as possible, be watched in audit whether the grantee continues to function as such institution, and whether the circumstances in recognition of which the grant was sanctioned still continue to exist.

5. The Examiner, Local Accounts, undertakes the audit of the expenditure in aided educational institutions in receipt of a monthly grant of Rs. 100 and above. The duty of auditing the accounts of institutions receiving a smaller grant devolves on the Inspecting Officers of the Department.

6. (i) In the case of conditional grants, it will be necessary to certify to the fulfilment of the prescribed conditions. Unless otherwise provided in these rules, in the case of grants which are under the audit control of Examiner, Local Accounts, the Comptroller will accept the certificate of the Examiner. The Examiner, Local Accounts, will detail the grants in an appendix to the Annual Report on the working of the Local Audit Department, and furnish a general certificate at the end in the following form :

"Certified that the grants detailed above, with the exceptions noted below, have been spent within the prescribed period for the purpose for which they were sanctioned."

When the purpose is not fulfilled or the grant is not fully utilised, the fact should be brought to notice in the appendix to the report.

(ii) (a) In regard to grants which are not under the audit control of the Examiner, the Comptroller will accept the certificate of the Inspecting Officers of the Department. But as inspections take place at irregular intervals and meanwhile the recurring grants have to be drawn, the certificates to be given in the interim can be worded in general terms only. On every bill in which a recurring grant-in-aid is drawn, a certificate in the following form should be recorded by the authority on whose countersignature the bill is drawn :

"Certified that the circumstances in recognition of which the grant of Rs. was sanctioned for continue to exist."

Note. Before recording the certificate, the countersigning officer should take steps to satisfy himself that the conditions attaching to the grant do continue to exist for this purpose he may require submission to him at suitable intervals of reports, Statements etc. from the grantee as he may consider necessary. In the case of maintenance grants to aided educational institutions, the Form F prescribed in S. 68 of the Assam Education Department Rules and Orders should ordinarily suffice.

The certificate is not intended to mean that a monthly grant should be reduced on account of casual savings.

(b) When the inspection takes place the Inspecting Officer should send by the 15th May of each year a further statement and a certificate in the following form :

Statement showing the grants drawn during which have been fully utilised and in respect of which the prescribed conditions have been fulfilled

Recurring grants						Non-recurring grants				
1	2	3	4	5	6	7	8	9	10	11
Serial No.	Name of Institution	Opening balance i. e., grants drawn in previous year for which certificate is due	Grants drawn in the year under report	Grants for which evidence of utilisation and fulfilment of conditions is available	Balance of grants for which evidence of utilisation and fulfilment of conditions is not yet available	Opening balance i. e., grants drawn in previous year for which certificate is due	Grants drawn in the year under report	Grants for which evidence of utilisation and fulfilment of conditions is available	Balance of grants for which evidence of utilisation and fulfilment of conditions is not yet available	Remarks

Note. Columns 4 and 8 should be filled in from the grant-in-aid bills as countersigned from time to time and columns 5 and 9 when an institution is inspected and evidence is received of the fulfilment of conditions. Columns 6 and 10 should be filled in at the end of the year when the annual certificate due for submission. The date of inspection may be noted in the column of remarks.

Certified that I have personally certified myself by an inspection of the accounts of the institutions concerned that the amounts shown in columns 5 and 9 have been applied to the purpose for which they were intended and that the conditions attached to the grants have been observed.

Inspecting Officer

Signature.....
Designation.....
Date.....

Note 1. In respect of grants to Loreto Convent, the St. Edmund's College and similar institutions, which are drawn on the countersignature of Director of Public Instructions the latter will furnish annually certificate of sanction and the fulfilment of the conditions. Similarly, in the case of annual grant to the Don Bosco Industrial School at Shillong which is drawn on the countersignature of Director of Industries, the latter will furnish annually the certificate of proper utilisation of the money and the fulfilment of the conditions.

The certificates referred to above need not be included in the above statement. They should be furnished to the Comptroller separately after a personal inspection of the accounts where possible, where this is not possible permissible, details of the expenditure incurred should be obtained from the authorities of the institutions concerned and certificates should be furnished after an examination of the detail of such expenditure. In any case, the authorities rendering the certificates should satisfy themselves that the requirements have been properly met.

Note 2. In the case of other aided educational institutions the final certificate in the statement referred to above should be signed by an officer of rank above the rank of an Inspector or an Assistant Inspector in the case of grants to High School and by an officer of or above the rank of a Deputy Inspector in the case of grants to Middle English schools and schools of lower standard.

(iii) In the event of any conditions not being fulfilled and the inspecting officer deciding to make any deduction from the grant, he will make a note to that effect on the certificate so that the Audit Officer can watch the recovery thereof.

7. Three copies of the printed departmental report of the Examiner, Local Accounts, should be furnished to the Comptroller, Assam, and five copies of the Director of Public Instructions, Assam. In order to facilitate verification the grants relating to each Head of Account may be shown separately in the report, quoting the number and the date of the Treasury order in each case.

8. In the audit and the examination of the grant-in-aid accounts of educational institutions, the inspecting officers will *inter alia* be guided by the rules in the Assam Education Department Rules and Orders and by any other order, general or specific, issued by a competent authority. It should be seen that the defects pointed out in the previous audit or audits have been rectified.

9. In audit report in the attached form should be forwarded by the Examiner, Local Accounts to the Director of Public Instructions as soon as the audit is completed, copies being sent direct to the concerned. Any correspondence on the Audit report will be dealt with in the offices of the Education Department with the authority of the School concerned.

10. In the case of grants, such as those given to athletic clubs attached to Government schools, a college or to police or Assam Rifles Units, the certificate should be furnished annually by the head of the institution to which the club or the unit is attached.

ANNEXURE 5

Items exempted from purview of FOC

Sl. No.	Grant No.	Title of Demand of Grant	Major Head	Sub-Major Head	Minor Head	Sub-Head	Sub-Sub-Head	Detail Head	Sub-Detail Head
1.	Nil	Governor	2012	All	All	All	All	All	All
2.	Nil	Interest Payment	2049	All	All	All	All	All	All
3.	Nil	APSC	2051	All	All	All	All	All	All
4.	1	State Legislature	2011	All	All	All	All	All	All
5.	1	Stationery & Printing	2058	All	All	All	All	All	All
6.	1	Public Works	2059	All	All	All	All	All	All
7.	2	Council of Ministers	2013	All	All	All	All	All	All
8.	3	Administration of Justice	2014	00	800	4709	000	All	All
9.	3	Labour & Employment	2230	01	101	All	All	All	All
10	3	Administration of Justice	2014	00	105	All	All	All	All
11	3	Administration of Justice	2014	00	108	All	All	All	All
12	3	Administration of Justice	2014	00	114	0287	All	All	All
13									
14	3	Administration of Justice	2041	00	800	3880	All	All	All
15	5	Sales Tax	2040	00	001	0000	000	05	01
16	5	Sales Tax	2040	00	101	0345	000	05	10- Advance Payment to Advocate for filing of SLP in the Hon'ble Supreme Court of India on behalf of Taxation Department
17	6	Land Revenue	2029	00	101	0000	000	05-PPS	08- Commission of Mouzadar
18	6	Land Revenue	2029	00	001	0143	000	05-PPS	04-Gaon Burhas remuneration
19	6	Other General Economic Services (Land Ceiling)	3475	00	201	1470	000	26-OC	99-Others
20	11	Secretariat General Services	2052	00	090	0406	022	05	11
21	11	Secretariat General Services	2052	00	091	0414	All	All	All
22	11	Secretariat General Services	2052	00	099	0000	000	All	All
23	15	Jails	2056	00	101	0486	000	19	02- Medicine
24	15	Jails	2056	00	101	0486	000	19	03- Diet
25	15	Jails (KAAC)	2056	00	101	0486	000	19	02
26	15	Jails (KAAC)	2056	00	101	0486	000	19	03
27	15	Jails (NCHAC)	2056	00	101	0486	000	19	02

28	15	Jails (NCHAC)	2056	00	101	0486	000	19	03
29	15	Jails	2056	00	102	0000	000	19-MS	99-Others
30	15	Jails	2056	00	800	0489	000	19	02
31	15	Jails	2056	00	800	0489	000	19	03
32	19	Other Administrative Services (I) Vigilance Commission & Others	2070	00	105	0491	000	All	All
33	19	Other Administrative Services (I) Vigilance Commission & Others	2070	00	105	0518	All	All	All
34	19	Other Administrative Services (I) Vigilance Commission & Others	2070	00	105	0519	All	All	All
35	21	Other Administrative Services (VI) Guest House	2070	00	115	0042	000	04-OE & 06-RRT	All
36	21	Other Administrative Services (VI) Guest House	2070	00	115	0043	000	04-OE & 06-RRT	All
37	21	Other Administrative Services (VI) Guest House	2070	00	115	0538	000	04-OE & 06-RRT	All
38	21	Other Administrative Services (VI) Guest House	2070	00	115	3069	000	04-OE & 06-RRT	All
39	22	Other Administrative Services (VII) Training	2070	00	003	All	All	All	All
40	22	Other Administrative Services (VII) Training	2070	00	800	3388	000	All	All
41	23	Pension & Other Retirement Benefits	2071	All	All	All	All	All	All
42	39	Social Security & Welfare (Social Welfare)	2235	02	101	0205	280	32-GIA	01-Normal
43	39	Social Security & Welfare (Social Welfare)	2235	02	101	0938	000	All	All
44	39	Social Security & Welfare (Social Welfare)	2235	02	101	0939	000	All	All
45	39	Social Security & Welfare (Social Welfare)	2235	02	101	0940	000	All	All
46	39	Social Security & Welfare (Social Welfare)	2235	02	101	0941	000	All	All
47	39	Social Security & Welfare (Social Welfare)	2235	02	101	2205	000	32-GIA	01-Normal
48	39	Social Security & Welfare (Social Welfare)	2235	02	103	0957	000	All	All
49	39	Social Security & Welfare (Social Welfare)	2235	02	789	0957	000	All	All
50	39	Social Security & Welfare (Social Welfare)	2235	02	796	0843	000	All	All
51	47	Other General Economic Services (Trade Adviser)	3475	00	800	1475	000	All	All
52	55	Forestry & Wildlife	2406	01	101	1236	000	19-MS	99-Others**
53	55	Forestry & Wildlife	2406	02	111	1277	000	19-MS	99-Others
54	66	Compensation & Assignments to Local Bodies & Panchayati Raj Institutions	3604	All	All	All	All	All	All

55	68	Loans and Advances	7610	All	All	All	All	All	All
56	72	Social Security & Welfare (Rehabilitation)	2235	01	202	0933	000	32-GIA	01- Normal (Only Ex-gratia Grants for extremist violence)
57	72	Social Security & Welfare (Rehabilitation)	2235	01	800	1936	000	32-GIA	01-Normal
58	76	KarbiAnglong Autonomous Council	All (Under State Plan)	All	All	All	All	All	All
59	77	Dima Hasao Autonomous Council	All (Under State Plan)	All	All	All	All	All	All
60	78	Bodoland Territorial Council	All (Under State Plan)	All	All	All	All	All	All
61	All	All	All	All	All	All	All	01-Salaries	All
62	All	All	All	All	All	All	All	02-Wages	All
63	All	All	All	All	All	All	All	04- Office Expenses	02- Telephone Charge
64	All	All	All	All	All	All	All	04- Office Expenses	03- Electricity and Water Charge
65	All	All	All	All	All	All	All	10-Scholarship & Stipend	All
66	All	All	Charged Expenditure under All Major Heads	All	All	All	All	All	All

** The exemption is subject to conditions laid down in this Department's endorsement dated 12/08/2016 to Environment and Forest Department.

**GOVERNMENT OF ASSAM
FINANCE (BUDGET) DEPARTMENT**

NO.BB.9/2007/3

Dated Dispur, the 16th August, 2007.

From : Shri H.S. Das, IAS
Principal Secretary to the Govt. of Assam,
Finance Department.

To : The Accountant General (A & E) Assam,
Beltola, Maidamgaon,
Guwahati-29.

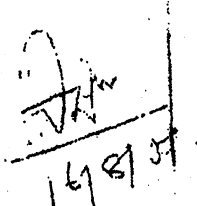
Sub : Discontinuation of cheque payment system in respect to certain items of expenditure in work departments, Forest Department and Soil Conservation Department.

Sir,

With a view to have better financial management of the State Government's resources, Government have started CTMIS (Comprehensive Treasury Management Information System) which connects all treasuries on a centre-server bases system. The State Governments have also created the post-data base in respect of State Government Departments on this system and has linked it to salary payments so that the true picture of Government employees in terms of numbers, location, postings, vacancies, emoluments etc. could be ascertained at any point of time. It will also help in tackling the menace of fraudulent drawl of salaries and also illegal appointments etc.

Against this background and to capture true picture of employees of all the Departments in terms of plan, non-plan, temporary, permanent, casual, consolidated, MR. Work charged etc. under CTMIS, it is hereby decided that **henceforth all Departments without exception shall draw their salary, wages, MR charges, pay of work charged, personal claims such as temporary/ non-refundable GPF advances and final GPF withdrawal, TA, Medical reimbursement, leave encashment and post retirement benefits from the treasuries only.** The procedure prevalent in case of few departments earlier in respect of salary, wages, MR charges and other personal claims stand modified as below:

- 1) The salary of the Forest Department and Soil Conservation Department's officials shall be drawn from the treasuries through Pay Bill in Assam Schedule-III (Section-I) Form-9 and amended thereof in discontinuation of earlier cheque payment system.
- 2) Medical reimbursement claims, leave encashment, provisional pension including family pension, DCRG, T.A. claims and Temporary/ Non-refundable GPF advance and Final withdrawal of GPF shall also be drawn directly from the treasury in prescribed Forms in discontinuation of earlier cheque payment system.
- 3) The expenditures on account of work charged employees, if any, existing in the Forest and Soil Conservation Department shall also be drawn from the treasury in Assam Schedule-III (Section-I) Form-9 and amended thereof by the Divisional Officer in discontinuation of earlier cheque payment system.
- 4) The expenditures on account of wages and MR workers of the Forest Department and Soil Conservation Department shall be drawn directly from the treasury in Regular Contingency Bill in Assam Schedule-III (Section-I) No.29 in discontinuation of earlier cheque payment system.
- 5) In Work Departments the salary and other expenditure claims referred to at 1 and 2 above are already being preferred in treasuries. However, in


 16/8/07

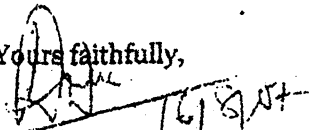
future the claims in respect to MR and Work charged employees shall also be preferred to treasuries in the prescribed bill form referred at 3 & 4 above by the Divisional Officer only.

- 6) The vouchers and monthly accounts relating to the expenditures referred to above at para 1 to 5 shall be submitted by the Treasury Officer to the A.G. The accounts pertaining to these expenditures shall not be reflected in Monthly Divisional Accounts submitted to A.G.

This will come into force with effect from the salary for the month of August, 2007.

This has a reference to Accountant General Assam's letter No.TMC/Misc-cross/1-30/2007-08/08 Dated 11/04/07

Yours faithfully,


Principal Secretary to the Govt. of Assam,
Finance Department,
Dispur.

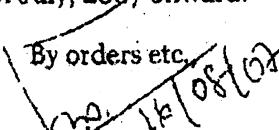
Memo. NO.BB.9/2007/3-A

Dated Dispur, the 16th August, 2007.

Copy to:-

1. The Principal Accountant General (Audit), Assam, Beltola, Guwahati-2, for information.
2. The Commissioner & Secretary to the Govt. of Assam, Forest Department, Dispur.
3. The Commissioner & Secretary to the Govt. of Assam, Soil Conservation Department, Dispur.
4. The Principal Chief Conservator of Forest, Assam, Rehabari, Guwahati-8, with the request to issue necessary instructions to all DDO's under his administrative control accordingly.
5. The Director, Soil Conservation, Assam, R.G. Baruah Road, Guwahati. He is requested to issue necessary instructions to DDO's under his Administrative Control accordingly.
6. The Director of Accounts & Treasuries, Assam, Kar Bhawan, Dispur, Guwahati-6.
7. Treasury Officer for information & necessary action. They are instructed to accept the salary claims of the Forest & Soil Conservation Departments if the claims are submitted in proper Pay-Bill Form with effect from the pay of July, 2007 onward.

By orders etc.


Joint Secretary to the Govt. of Assam,
Finance (Budget) Department,

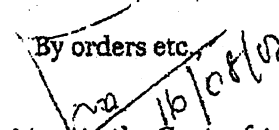
Dated Dispur, the 16th August, 2007.

Memo. NO.BB.9/2007/3-B

Copy to:-

1. The Commissioner & Secretary to Chief Minister, Assam, Dispur for information of Hon'ble Chief Minister.
2. The P.S. to Hon'ble Minister, Forest for information of the Hon'ble Minister.
3. The P.S. to Hon'ble Minister, Soil Conservation for information of the Hon'ble Minister.

By orders etc.


Joint Secretary to the Govt. of Assam,

ANNEXURE 7**ROUTE OF SUBMISSION OF PROPOSAL FOR FOC**

Sl. No.	Nature of Scheme	Route of Submission of Proposal	To which Branch of Finance
1	Establishment Expenditure, SOPD & CSS	Direct	Finance (Budget) Department
2	Establishment Expenditure & CSS (KAAC & DHAC)	Through Hill Areas Department	Finance (Budget) Department
3	Establishment Expenditure & CSS (BTC)	Through WPT & BC Department	Finance (Budget) Department
4	CFC/SFC Award, North Eastern Council, RIDF, Externally Aided Project	Direct	Finance (Economic Affairs) Department
5	Non-Lapsable Central Pool of Resources, Tied ACA/SPA	Through Planning & Development Department	Finance (Budget) Department
6	Tribal Sub Plan & Scheduled Caste Sub Plan	Through WPT & BC Department	Finance (Budget) Department

CHECKLIST IS BEING MODIFIED AS PER ONLINE PROCESS
ANNEXURE - 11

Annexure II

**CHECKLIST TO ACCOMPANY ALL CEILING PROPSAL SUBMITTED TO
FINANCE (BUDGET) DEPARTMENT**

1. BUDGET DISTRIBUTION UNDER 20 DIGIT CLASSIFICATION OF HEAD UNDER WHICH FOC IS SOUGHT AT DDO-LEVEL
2. DETAIL 20 DIGIT CLASSIFICATION OF HEAD UNDER WHICH FOC IS SOUGHT :
3. PROPOSED AMOUNT FOR FOC UNDER 20 DIGIT HEAD UNDER WHICH FOC AT DDO-LEVEL:
4. IN CASE OF PROPOSALS WHEREVER P&D CONCURRENCE IS REQUIRED, P&D DEPARTMENT'S APPROVAL :(PAGE NO./ SERIAL NO. IN THE FILE TO BE INDICATED)
(IF NOT APPLICABLE, PLEASE STATE)
5. FINANCE DEPARTMENT'S CONCURRENCE: (PAGE NO./ SERIAL NO. IN THE FILE TO BE INDICATED)
(IF NOT APPLICABLE, PLEASE STATE)
6. ADMINISTRATIVE APPROVAL: (PAGE NO./ SERIAL NO. IN THE FILE TO BE INDICATED)
(IF NOT APPLICABLE, PLEASE STATE)
7. TECHNICAL SANCTION: (PAGE NO./ SERIAL NO. IN THE FILE TO BE INDICATED)
(IF NOT APPLICABLE, PLEASE STATE)
8. FINANCIAL SANCTION: PAGE NO./ SERIAL NO. IN THE FILE TO BE INDICATED)
(IF NOT APPLICABLE, PLEASE STATE)
9.
 - (i) PROGRESS REPORT (IF NOT LAST INSTALMENT) (PAGE NO./ SERIAL NO. IN THE FILE TO BE INDICATED)
 - (ii) INDICATE DETAILS OF PREVIOUS RELEASES AND ENCLOSE UTILIZATION CERTIFICATE FOR THOSE RELEASES :(PAGE NO./ SERIAL NO. IN THE FILE TO BE INDICATED)
 - (iii) PHOTOGRAPHIC EVIDENCE :
(IF NOT APPLICABLE, PLEASE STATE)
10.
 - (i) IF LAST INSALMENT OF RELEASE COMPLETION CERTIFICATE :(PAGE NO. SERIAL NO. IN THE FILE TO BE INDICATED)
 - (ii) INDICATE DETAILS OF PREVIOUS RELEASES AND ENCLOSE UTILIZATION CERTIFICATE FOR THOSE RELEASES :(PAGE NO./ SERIAL NO. IN THE FILE TO BE INDICATED)
 - (iii) PHOTOGRAPHIC EVIDENCE :
(IF NOT APPLICABLE, PLEASE STATE)
11. IN CASE OF SCHEMES OTHER THAN ESTABLISHMENT EXPENDITURE &SOPD : GOV OF INDIAOR OTHER FUNDING AGENCY'S SANCTION LETTER : (PAGE NO./ SERIAL NO. IN THE FILE TO BE INDICATED)
(IF NOT APPLICABLE, PLEASE STATE)

12. AC DRAWAL PERMISSION IF ANY:

13. SR. FA/FA's VIEWS ON THE PROPOSAL :

(PAGE NO./ SERIAL NO. IN THE FILE TO BE INDICATED)

14. APPROVAL OF SENIOR MOST SECRETARY ON THE PROPOSAL :

(PAGE NO./ SERIAL NO. IN THE FILE TO BE INDICATED)

WE HAVE VERIFIED THE PROPOSAL AS INDICATED ABOVE AND FOUND THE CONTENTS TO BE CORRECT.

PLACE:

DATE:

.....
**SIGNATURE OF SR. FA /FA WITH NAME AND SEAL OF THE
DEPARTMENT**

.....
**SIGNATURE OF SECRETARY / COMMISSIONER & SECRETARY OF
THE DEPARTMENT WITH NAME & SEAL**