

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

NO.BB.188/2008/147

Dated Dispur the 5<sup>th</sup> April, 2010.

From : Shri R.K. Bazurbaruah,  
Director, Finance (Budget) Department.

To : All Principal Secretaries.  
All Commissioner & Secretaries/ Commissioner & Spl. Secretaries.  
All Addl. Secretaries/ Secretaries to the Government of Assam.  
All Heads of Departments.

Sub : **Communication of Budget Grants for the year 2010-2011.**

Sir,

I am directed to say that full budget for the financial year 2010-2011 has been passed by the Assam Legislative Assembly and the connected Appropriation Act has since been notified.

**Subject to the observance of prescribed rules and procedures relating to drawal of fund, as laid down in the Deptt's O.M. No.BB.56/93/1 dated 16.06.1993, No.BB.59/98/11 dated 21.05.1998 and No. BB.56/93/157 dated 1.03.1994 controlling officers and drawing officers are authorised to incur expenditure for the financial year 2010-2011 i.e. w.e.f. 01-04-2010 subject to "Ceiling" and procedures detailed below, read with the relevant provisions of the Assam Fiscal Responsibility and Budget Management Act, 2005.**

1. The following procedures are to be followed for submission of demand for **issuance of ceiling :-**

- (i) For **Ceiling under Plan, Non-Plan, Central Sector and Centrally Sponsored Schemes,** the Department will submit their proposal direct to **Finance (Budget) Department.**
- (ii) For **Grants under Award of Finance Commission and NEC,** the Department will submit their proposal to the **Director, Finance (Economic Affairs) Department.** **Finance (Budget) Department** will issue **Ceiling** on the recommendation of **Finance (E.A.) Department** only.
- (iii) For **Tribal Sub-Plan and Scheduled Caste Sub Plan Ceiling,** the Department will submit their proposal to **W.P.T. & B.C. Department.** **W.P.T. & B.C. Department,** after necessary verification, will recommend release of fund to **Finance (Budget) Department.**

The **W.P.T. & B.C. Department** on receipt of proposals for funds from various Departments and for **Tribal Sub-Plan and Scheduled Caste Sub-Plan fund,** will submit a consolidated recommendation both for **General, Tribal Sub-Plan and Scheduled Caste Sub-Plan** areas to **Finance (Budget) Department.**

- (iv) Expenditure on **Non-Plan Non Salary component** under Sixth Schedule Autonomous District of Karbi Anglong, N.C. Hills and Bodoland Territorial Council may be incurred on release of fund (FOC) by Hill Areas Department and WPT&BC Department subject to the existing Ceiling procedure. The concerned Department may move for release of fund to Finance Department in respect of non-entrusted Budget.
2. (i) DDO-wise distribution of fund for **drawal of salary both under Plan & Non-Plan,** for the entire financial year, **2010-2011** is required to be issued by the Controlling Officers of the concerned Administrative Departments with copy to respective Treasury Officers and Finance (Budget) Department. **The Administrative Department will issue budget allocation for all the DDOs with copy to all Treasury Officers in a single consolidated letter and not in piecemeal manner i.e. Budget allocation to all the DDOs under the Administrative Department should be issued by Department concerned in a single consolidated letter with copy to all Treasury officers and Finance (Budget) Department.** Alongwith the consolidated letter Treasury-wise allotment in format issued vide this Deptt. letter No. BB.175/2007/33 dtd. 27.06.2007 is also required to be issued by the Administrative Department.

- (ii) DDO wise distribution of fund for drawal of **non-salary component both under plan and non-plan for the entire financial year, 2010-2011** is required to be issued by the Controlling Officers of the concerned Administrative Departments with copy to respective Treasury Officers and Finance (Budget) Department. The Administrative Department will issue budget allocation to all the DDOs with copy to all Treasury Officers in a single consolidated letter and not in piecemeal manner i.e. budget allocation to all the DDOs under the Administrative Department should be issued by Department concerned in single consolidated letter with a copy to all Treasury Officers and Finance (Budget) Department. Alongwith the consolidated letter Treasury wise allotment in format issued vide this Deptt. letter No. BB.175/2007/33 dtd. 27.06.2007 is also required to be issued by the Administrative Department.
- (iii) All administrative Departments **having office(s) outside the State** should send a copy of the Budget allotment for **2010-2011 duly signed with seal, apart from DDOs, to the Pay & Accounts Offices/Treasuries by post as per instruction contained in this Department's letter No.BB.189/2009/53 dated 08.07.2009.**
- (iv) Recommendation of State Finance Commission Cell of Finance (Economic Affairs) Department is required to be obtained for release/sanction of fund of State's share in respect of the schemes implemented by Panchayati Raj Institutions and Urban Local Bodies including release of fund under State Plan Additional Central Assistance (ACA) like National Social Assistance Programme and Backward Region Grants Fund etc.
- (v) Sanction for implementation of schemes under **RIDF** be issued subject to approval of High Power Committee and prior concurrence of Finance Department. No re-appropriation proposal from the provision made for implementation of Schemes under RIDF will be entertained.
- (vi) While submitting bills including salary bills, the DDOs are required to indicate sub-detail head as per format issued vide this Department's letter referred to above as the Computer System will not entertain any claim without sub-detail head.
- (vii) As regard distribution of budgeted fund by the controlling officers, Rule 87 of the Budget Manual provides that the controlling officers after retaining, if desired, a portion of the grant in his own hand as a reserve, distribute such fund among the DDOs concerned who are subordinate to him in such a manner as he may deem fit.
- (viii) **No liability is to be incurred without prior approval of Finance Department. 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. Similarly, Ceiling issued to the DDOs by the Controlling Officers shall be strictly within the limits of the DDO-wise budget allocation. However, before issuing Administrative Approval or sanction under the Delegation of Financial Power Rules, the concerned Department will consult Finance (Budget) Department with regard to release of fund by Government of India and availability of budget provision respectively.**
- (ix) Budget allotment for **expenditure on pension and retirement benefits, old age, literary, sports, artist and freedom fighter's pension** are to be communicated by the Pension and Public Grievances Deptt., Social Welfare Deptt. , Education Deptt. , Sports & Youth Welfare Deptt., Cultural Affairs Deptt. and C.M. Secretariat respectively to all Treasury Officers in a single consolidated letter. Alongwith the said consolidated letter, Treasury wise allotment is also to be communicated to all Treasury Officers in new format issued vide this Deptt. letter No. BB.175/2007/33 dtd. 27.06.2007 based on expenditure of previous year and expected number of new pensioners with a copy to **Finance (Budget) Department.**
- (x) The arrears of salaries w.e.f. 01.04.2009 on account of revision of pay as per Assam Services (Revision of Pay) Rules, 2010 which may be due during 2010-2011 are to be paid from the provisions under **"13-Pay revision arrears"** under respective service heads of accounts.



**Only the following expenditures will be outside the purview of 'Ceiling'.**

3. (i) **Current salary for General Areas both under Plan & Non-Plan.**

- (ii) Expenditure for payment of salary and non-salary component to the Panchayati Raj Institutions, Urban Local Bodies under the Award of State Finance Commission and Twelfth Finance Commission (TFC) out of the provision made under the head "3604- Compensation and assignment to Local Bodies and PRIs"
- (iii) **Proposal of Arrear Salary (other than pay revision arrears as per Assam Services (ROP) Rules, 2010) out of current year's anticipated savings on salary provision, if any, may be drawn with the prior approval of Finance (Budget) Department.**
- (iv) Current salary of teaching and Non-teaching staff of educational institutions (except Universities) out of grants-in-aid provision.  
(For "Salary" out of grants-in-aid provision of Education Department, the drawing and Disbursing Officers shall attach statement with the bill showing the names of employees and details of their pay and allowances).
- (v) Employees who are yet to receive GPF Account No. are required to obtain prior approval of Finance Department for drawal of arrear salary as Treasury Officer will not allow drawal without GPF No. as per para 3 of the letter No. BB.85/98/289 dtd. 26.04.2006.
- (vi) **Non-Plan Salary** Component under the Sixth Schedule Autonomous Districts of K.A., N.C. Hill and Bodoland Territorial Areas District may be released by Hill Areas and W.P.T. & B.C. Departments respectively.
- (vii) **All DDOs shall have to furnish the Budget Allocation to respective Treasuries for payment of monthly salary as per instruction issued vide Memo No. BB.56/93/204-A dtd. 25.02.1995.**
- (viii) **"Wages"** monthly @1/12<sup>th</sup> of the Budget Provision.  
(Against **"Wages"** DDO wise distribution of fund for the financial year 2010-2011 will be required to be issued by the Administrative Departments/ Heads of Departments/ Controlling Officers with copies to the respective Treasury Offices and Finance (Budget) Department).
- (ix) Expenditure on account of payment of Professional charges to Mouzadars under 2029-101-collection charges-05 payment for professional & Special Services and **"Remuneration to Gaon Burhas"** under the head of account "2029-Land Revenue-143-District Administration-05- payment for professional and Special Services".
- (x) Expenditure under the head of A/C "3475-Other General Economic Services-III-Land Ceiling 1470- **Compensation, Annuity etc. 26-Other Charges.**
- (xi) Expenditure under **"Scholarship" and "Stipends"**.
- (xii) **All State Plan expenditure except Centrally Sponsored Scheme, Central Sector Scheme, NEC Scheme and NLCPR Scheme of Autonomous District Councils under Sixth Schedule Areas including Bodoland Territorial Council.**
- (xiii) All expenditure under head of account **"2011- State Legislature"**.
- (xiv) All expenditure under head of account **"2012- Governor"**.
- (xv) All expenditure under head of account **"2013- Council of Minister"**.
- (xvi) All charged expenditure under head of account **"2014- Administration of Justice"**.
- (xvii) All expenditure under head of account **"2052- 091-Attached Offices-414- Assam Administrative Tribunal"**.
- (xviii) All expenditure under head of account **"2052- 091-Board of Revenue"**.
- (xix) Expenditure under head of account **"2049- Interest payment"**.
- (xx) Expenditure under head of account **"2051- Assam Public Service Commission"**.

- (xxi) Expenditure under head of account "2056-102- Jails Manufactures-19- Materials & Supplies (Non-Plan)".
- (xxii) Expenditure under "2058- Printing & Stationery" under Grant No.1.
- (xxiii) Expenditure under "2059- Public Works" under Grant No.1.
- (xxiv) Expenditure under "2070- Other Administrative Service (II) Vigilance & Special Commission of Enquiry-105 Special Commission of enquiry-518- Implementation of Assam Lokayukta and Upa-Lokayukta " and 0519-Special Commission of Enquiry, Assam State Human Rights Commission and State Police Accountability Commission.
- (xxv) Expenditure under head "2070-Other Administrative Service (iv) 115- Guest house-536- Circuit House-04-Office Expenses,05-Payment of Professional & Special Services, 06- Rent, Rate & Taxes under (i) Assam House, New Delhi (ii) Assam House, Kolkata,(iii) Assam House Shillong and (iv) Assam House, Mumbai.
- (xxvi) Expenditure under head "2070-Other Administrative Service, 003- Training under Plan & Non-Plan head" and 800- Other Expenditure 3388- Assam State Information Commission".
- (xxvii) Expenditure under head "2071-Pension & Other Retirement Benefits".
- (xxviii) Expenditure under head "2235- Social Security & Welfare" Presentation to Hill Tribes and Hill Area Deptt.
- (xxix) Expenditure for all State Homes including Blind School, Deaf and Dumb Schools, Vocational Training and Rehabilitation Centre, Sheltered Workshop etc. under the head of account " 2235- Social Security and Welfare."
- (xxx) Expenditure under head "2406-Forestry and Wildlife 02- Environmental Forestry and Wildlife III- Zoological Park 1277- State Zoo 19- Materials".
- (xxxi) Expenditure under the head of account "3475- Other Economic Services- 800- Other Expenditure 1475- Trade Adviser".
- (xxxii) All charged expenditure under all concerned heads of account.
- (xxxiii) Expenditure under the head of account "7610- Loans and Advances to the Govt. Servants".

4. Payment of Pay/ Wages of "Work Charged" and "Muster Roll" employees appointed duly prior to 1.04.1993 and yet to be absorbed against permanent vacant post will also be exempted from the purview of Ceiling. Distribution of fund for financial year 2010-2011 shall have to be issued by the Controlling Officers of the Administrative Deptts. to respective Treasury Officers in a single consolidated letter alongwith a prescribed format issued vide this Deptt. letter No. BB.175/2007/33 dtd. 27.06.2007 with a copy to Finance (Budget) Department. 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 dtd. 16.08.2007. 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.

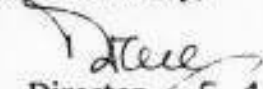
5. All other items of expenditure not mentioned above including grants-in-aid [except specifically exempted under serial 3(iii)] will continue to be under the purview of 'Ceiling' The validity of "Ceiling" issued in a particular month will not be extended under any circumstance beyond the date specified.

6. All the Administrative Departments are required to keep close watch on the progressive expenditure against the Budget provision and submit monthly expenditure statement in a consolidated manner to Finance (Budget) Department before 20<sup>th</sup> day of next month for the previous month. Failure of submission of monthly expenditure by any Administrative Department will be taken as a defaulter while releasing fund through Ceiling.



7. The Secretaries of Administrative Department and Head of Departments while issuing ceiling to its DDOs are to specify the amount against different items of expenditure separately as per object classification and will bear the counter signature of the departmental Sr. F.A./F.A. or Sr. F.A.O/F.A.O (as the case may be). A copy of the ceiling and budget allotment issued by all Department/ Heads of Departments should invariably be endorsed to the Accountant General (Audit) and Accountant General (A&E), Assam, Maidamgaon, Guwahati-28.

Yours faithfully,

  
Director, 5-4-2010  
Finance (Budget) Department.

Memo NO.BB.188/2008/147-A

Dated Dispur the 5<sup>th</sup> April, 2010.

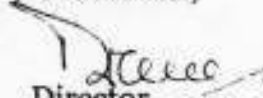
**Copy to:-**

1. The Secretary, Assam Legislative Assembly, for information and necessary action.
2. All Deputy Commissioners/ Sub-Divisional Officers.
3. All Treasury Officers. They shall ensure that the Ceiling allotment issued by the respective Administrative Department is not exceeded any way by the DDO concerned.
4. The Registrar, Gauhati High Court, Guwahati-1.
5. All Administrative Departments for information and necessary action.
6. All Control Branches of Finance Department.
7. The Principal Secretary, Karbi Anglong Autonomous Council, Diphu/ N.C. Hills Autonomous Council, Haflong/ Bodoland Territorial Council, Kokrajhar/ Mising Autonomous Council, Gogamukh (Dhemaji)/ Rabha Hasong Autonomous Council, Dudhnoi/ Lalung (Tiwa) Autonomous Council, Morigaon/ Sonowal Kachari Autonomous Council, Dibrugarh/ Deori Autonomous Council, Naharjan/ Thengal Kachari Autonomous Council, Titabar.
8. The Liaison Officer, Assam House, Kolkata/ Assam House, New Delhi/ Assam House, Mumbai.
9. The Caretaker, Assam House, Shillong.
10. All Senior Financial Adviser/ Financial Adviser of Administrative Deptt.
11. All Sr. F.A.O./ F.A.O. of all Heads of Departments.

**Copy to :-**

- i) Principal Private Secretary to Chief Minister, Assam, Dispur.
- ii) P.S. to Ministers/ Members of State, Assam, Dispur.
- iii) S.O. to Chief Secretary, Assam, Dispur.

By Orders etc.,

  
Director, 5-4-2010  
Finance (Budget) Department


Memo NO.BB.188/2008/147-B

Dated Dispur the 5<sup>th</sup> April, 2010.

**Copy to:-**

1. The Accountant General (A & E), Assam, Maidamgaon, Beltola, Guwahati-29 this has a reference to his D.O. No. Book.3/APPN/96-97/533 dtd.1.04.1997.
2. The Accountant General (Audit), Assam, Maidamgaon, Beltola-29.

By Orders etc.,

  
Director, 5-4-2010  
Finance (Budget) Department.

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

**CORRIGEMDUM**

Dated, Dispur the 27<sup>th</sup> April, 2010.

No.BB.188/2008/153 : Please read "Thirteenth Finance Commission(TFC)" in place of "Twelfth Finance Commission(TFC)" appeared in the third line of para 3(ii) of this Department's letter No.BB.188/2008/147 dated 5<sup>th</sup> April, 2010.

Sd/- R.K.Bujarbaruah  
Director,  
Finance (Budget) Department.

Memo NO.BB.188/2008/153-A,

ated, Dispur the 27<sup>th</sup> April, 2010.

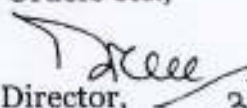
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4. The Registrar, Gauhati High Court, Guwahati-1.
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6. All Control Branches of Finance Department.
7. The Principal Secretary, Karbi Anglong Autonomous Council, Diphu/ N.C. Hills Autonomous Council, Haflong/ Bodoland Territorial Council, Kokrajhar/ Mising Autonomous Council, Gogamukh (Dhemaji)/ Rabha Hasong Autonomous Council, Dudhnoi/ Lalung (Tiwa) Autonomous Council, Morigaon/ Sonowal Kachari Autonomous Council, Dibrugarh/ Deori Autonomous Council, Naharjan/ Thengal Kachari Autonomous Council, Titabar.
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11. All Sr. F.A.O./ F.A.O. of all Heads of Departments.

**Copy to :-**

- i) Principal Private Secretary to Chief Minister, Assam, Dispur.
- ii) P.S. to Ministers/ Minister of State, Assam, Dispur.
- iii) S.O. to Chief Secretary, Assam, Dispur.

By Orders etc.,

  
Director, 27-4-2010  
Finance (Budget) Department

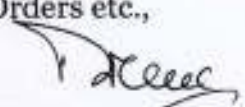
Memo NO.BB.188/2008/153-B

Dated Dispur the 27<sup>th</sup> April, 2010.

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1. The Accountant General (A & E), Assam, Maidamgaon, Beltola, Guwahati-29.
2. The Accountant General (Audit), Assam, Maidamgaon, Beltola-29.

By Orders etc.,

  
Director, 27-4-2010  
Finance (Budget) Department.