

No. 2/2/2018-FR
GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(RESOURCE SECTION)

OFFICE MEMORANDUM

Imphal, the 17th April, 2020

Subject: Monthly and Quarterly Expenditure Limits.

It has been noticed that some Departments are sending proposals to Finance Department (FD) related to POL, Wages and Office Expenses in a routine manner either monthly or quarterly. It has also been noticed that some departments send proposals for office expenses, of the whole amount provided in the budget, at the fag-end of the financial year. Sanctioning powers relating to the above items are mostly delegated to the HoDs or HoOs under the Delegation of Financial Power Rules (DFPR), 1995.

2. It has, therefore, been decided to set monthly & quarterly expenditure limits for expenditure related to Object Codes 02-Wages, 24-POL & 13-Office expenses (excluding electric & water charges) respectively. Permission from FD will not be required for incurring expenditure, in cases where sanction has been issued under DFPR, 1995. **For cases where sanction requires the concurrence of FD, the proposal must be sent to FD.** Departments must encash these funds only on a **Fully Vouched Bill** at the treasuries. The Administrative Secretaries & Head of Departments must ensure that **all codal formalities and instructions issued by Finance Department are strictly followed.** The above will not apply to Central and State Shares under Centrally Sponsored Schemes.

3. For expenditure under **02-Wages** and **24-POL**, **monthly expenditure limits** will be set. Departments can draw upto 1/12th of the funds available in the budget in the first month. For the subsequent months the Department can draw the quota for that month along with any unutilised amount of previous months, with a maximum limit of funds for 3 months i.e. unutilised amount of more than 2 months will lapse.

4. For expenditure under **13-Office expenses (excluding Electric & Water Charges)**, **quarterly expenditure limits** will be set. Departments can draw upto 1/4th of the funds available in the budget from the first month of every quarter. Funds unutilized in one quarter cannot be drawn in subsequent quarters. However, in light of the COVID-19 pandemic and the resource constraints caused by it, **only 15% of**

Summary
17/04/2020

the amount provided in the BE 2020-21 under 13-Office Expenses can be spent by Departments in the 1st Quarter of the current financial year.

5. The above provisions shall not apply to charged expenditure and Demand numbers 1- State Legislature, 3-Secretariat and 23-Power.

6. Treasuries must ensure proper checks of all such bills submitted by the departments and must ensure that no funds are parked in DDO accounts.

Rajesh Kumar
17/04/2020

(Dr. Rajesh Kumar)

Additional Chief Secretary (Finance)
Government of Manipur

Copy to:

1. Staff Officer to the Chief Secretary, Government of Manipur
2. All Administrative Secretaries, Government of Manipur
3. All Heads of Department, Government of Manipur
4. Director, Treasuries & Accounts, Manipur
5. Under Secretary (Budget), Finance Department, Government of Manipur
6. Relevant file