

**Government of Manipur
Secretariat: Finance Department
(Resource Section)**

**OFFICE MEMORANDUM
Imphal, the 30th April, 2014**

Subject: Expenditures for issue of CDA

No.12/1/2014-FR(Policy): As per GFR, DFPR and extant instructions of this Government all Departments must accord administrative approval and expenditure sanction for works/projects as per availability of funds in the budget, before submitting proposals for encashment or Cheque Drawal Authority. In case, the project/work/scheme is to be implemented in a phased manner over a period of time, expenditure sanction is to be accorded, in each year for an amount subject to the overall Administrative Approval and budget availability during the year.

2. Of late, it has been noticed that cheque drawing Departments, particularly the Engineering Departments, have sought Cheque Drawal Authority for works/projects even before according expenditure sanction from the concerned service head of the budget of the Department. In some cases, proposals for Cheque Drawal Authority have been submitted merely on the ground that prior administrative approval of the total project/ scheme cost has been accorded and hence part expenditure sanction is not necessary. This is valid only in such cases where departments have finalised the Work Programme for the year and have set apart/earmarked funds for meeting liabilities on account of ongoing approved projects/works. The balance allocable funds for Cheque Drawal Authority can be utilised for fresh works after according necessary Administrative Approval & Expenditure Sanction during the financial year.

3. In contravention of this principle, the Engineering Departments appear to be issuing sanction orders for fresh works out of the total funds available in the year, while at the same time moving for release of Cheque Drawal Authority for ongoing works without accounting for it in the work programme. This not only leads to excess expenditure but also leads to cascading increase in the number of works taken up without corresponding budget.

4. In view of the above and after detailed consideration of the matter, it has been decided that proposals for Cheque Drawal Authority, either for ongoing, completed or new work, will be entertained only after prior expenditure sanction for all works for whom Cheque Drawal Authority is sought, has been issued during the financial year in which the proposal is moved.

5. This order shall come into force with immediate effect.


(R.R Rashmi)
Addl Chief Secretary (Finance)
Government of Manipur