


**GOVERNMENT OF MANIPUR  
FINANCE DEPARTMENT  
(Finance Budget)**

**OFFICE MEMORANDUM**  
Imphal, the 21<sup>st</sup> December, 2013

**No.3/4/2005-FB:** Funds reflected in the expenditure budget in respect of schemes or works taken up under Special Plan Assistance, Additional Central Assistance, Centrally Sponsored Schemes Central Plan Schemes and Flagship Schemes can only be spent after the funds received from the Govt. of India are authorised for expenditure by the Finance Department. This authorisation is done by Finance Department only after the concerned Administrative Department makes a request to that effect by referring a file with details of Heads of Accounts where it would like the funds to be reflected and authorised.

2. The present procedure has been reviewed in view of the need to expedite the release of funds to the departments early and facilitate faster implementation of schemes/projects under Plan/CSS/CPS.
3. Accordingly, in pursuance of the Cabinet decision taken on 16/12/2013, it is decided that the following procedure shall be followed for authorisation of such funds received from the Govt. of India.
  - 3.1 The Finance Department will issue authorisation for expenditure to the departments in the relevant Head of Account in the budgets of the concerned department automatically without awaiting formal proposals from the concerned department against amounts released/received from the Government of India or its agencies.
  - 3.2 All departments shall appoint a Nodal Officer and furnish his/her contact details to Finance (Budget Section) to enable Budget section to contact the nodal officer for any clarification regarding the Head of Account(s) to which appropriations are to be made. The Nodal Officer so designated should be aware of all releases in respect of the department and should communicate, under his/her signature the Head of Account or other details to the Finance (Budget Section).
  - 3.3 The concerned Section Officer of the Budget Section shall process the authorisation for approval within two days of receipt of the sanction letter. In case of doubt regarding appropriate Head of Account etc. the matter shall be brought to the notice of the Under Secretary, Finance Budget who shall contact the Nodal Officer of the Department. The Head of Account or division of the amount in more than one Head of Account may be clarified by the Nodal Officer in a plain paper with his/her signature. If the Nodal Officer is unable to decide on the matter, he/she may take instructions from the competent authority and communicate the same to the Under Secretary Budget.
4. The procedure will come into effect immediately

  
**(H. Gyan Prakash)**  
Addl Secretary/Finance  
Government of Manipur