

## POLICE CIRCULAR ORDER No. 50

Instances have come to notice when officers have made purchases of items of special and other contingencies without obtaining the sanction of the competent authorities and have further to come up later to this office for formal sanction of the I.G or Government. In a recent instance Government have raised serious objection to irregularities of this nature which are in contravention of rule 81 of the Orissa Budget Manual.

Expenditure on items of special contingencies etc., requiring the prior sanction of the competent authority.

2. Instances are also forthcoming where officers have come up for sanction for the purchase of these articles at the end of the financial year, when there is not enough time to examine whether the purchases are justified. Such purchases at the close of the financial year naturally lead one to think that they are intended merely to spend the amount provided in the budget without reference to the actual necessity for incurring such expenditure. Government have also observed that when proposals for the purchase of equipment are submitted towards the close of the financial year, they are unable to examine whether the purchases are fully justified.

3. All officers are therefore directed to bear in mind that in future no purchase, which require the sanction of the competent authorities should be made in anticipation of sanction, and proposals for such purchases should be submitted well in advance, so that there should be no room for criticism either by Government or the Audit staff.

(Previous Police Circular Order No. 5 of 1951)