GOVERNMENT OF ORISSA

COMPILATION OF IMPORTANT CIRCULARS AND ORDERS ISSUED BY FINANCE DEPARTMENT DURING 2002 - 2003

FINANCE DEPARTMENT
FOREWORD

Instructions, orders and clarification issued by the Finance Department from time to time relating to service conditions, pay fixation, budgetary exercises and other allied matters are very often required by different Departments for reference. As in the past years, it has been our endeavour in the Finance Department to compile such instructions issued during the year 2001-2002 in shape of compendium for use by different Departments of Government and offices subordinate to them. Any doubt entertained regarding interpretation of these should only be referred to Finance Department.

It is hoped, this compendium will be found useful by all concerned.

Pramode Kumar Mishra
Special Secretary to Government.  
Finance Department.
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RELATING TO ORISSA SERVICE CODE
Sub:- Fixation/ protection of pay of the employees of Public Sector Undertakings/Corporations etc. owned or controlled by the State Government on their subsequent appointment under the State Government in the posts carrying lower time scale of pay/ identical scale of pay.

Government had extended the benefit of fixation/ protection of pay in favour of the employees of Public Sector Undertakings/Corporations etc. on their subsequent appointment under the State Government in the posts carrying lower time scale of pay and identical scale of pay vide FD O.M. No. 22882/F., dtd. 13.05.96 and OM No. 48579/F., dtd. 04.12.99 respectively.

The benefits were to be available from the date of such orders i.e. 13.5.96 and 4.12.99 respectively. It has however been seen that on account of certain ambiguities in the wording of the circulars benefits are being extended even for cases prior to 13.05.96 and 04.12.99.

With a view to remove such ambiguities Government after careful consideration, have been pleased to modify the said office memoranda to the extent indicated below :

a) The last para appeared in FD O.M. No. 22882/F., dtd. 13.5.96 is hereby deleted from the date of its issue i.e. 13.5.96.

b) The sentence i.e. “cases accruing prior to issue of this order will be regulated in accordance with the above principles” appearing in para-2(vi) of FD O.M. No. 48579/F., dtd. 4.12.99 is hereby deleted from the date of its issue i.e. 4.12.99.

c) Cases already decided in terms of the above provisions of these office memoranda shall stand withdrawn from the very date of allowing such benefits, but the actual financial benefits already availed by the concerned employees during the intervening period shall not be recovered.

d) All other terms and conditions envisaged in FD O.M. No. 22882/F., dtd. 13.5.96 and O.M. No. 48579/F., dtd. 4.12.99 shall remain un-altered.

A.K. Tripathy,
Principal Secretary to Govt.
FINANCE DEPARTMENT  
***  
Memo No.CS-I-24/02-40768(45)/F.,  
Bhubaneswar, the 31st August, 2002.

To

All Departments of Government.

Sub: Proper monitoring the defense of court cases by the Administrative Departments.

As per extent regulations persons who have retired while continuing as work-charged employees are not eligible for pensions/family pension. Instances have however come to the notice of Finance Department where retired work-charged employees after their retirement have filed cases for regularisation of their services with retrospective effect to enable them to get the benefit of pensions/family pension. In many cases Courts have ordered retrospective regularisation of their services and payment of pensions/family pension.

It has been noticed that in almost all cases Government have lost such cases due to inept handling of such cases. Government are saddled with the responsibility of making huge payment to implement such court orders. It is felt that such Court orders could have been averted had the concerned authorities taken affective steps in defending the cases in the Court. This would have saved huge sums of public money which could have been otherwise utilised for over-all development of the State.

In this background, it is imperative that every Department of Government should take utmost care to monitor and defend such cases with vigour. The cases should be defended by preferring revision/appeal/SLP in a higher legal forum. In case Departments feel that such cases warrant engagement of counsel of repute Finance Department shall have no reservations for engagement of such special counsel.

Departments of Government are requested to scrupulously follow these instructions and Government may be constrained to fix responsibilities for laxity in defending such cases in the appropriate courts. The concerned officials run the risk of facing disciplinary action as well as recovery in case where there is laxity in defence of such cases. Extracts of orders passed by Finance Minister in works Department File No. FE-III( C)-96/2001 is enclosed for reference.

P. K. Mishra  
Special Secretary to Government.
While concurring to the proposal for creation of a supernumerary post of Mate of regular establishment in the scale of pay of Rs.570-790/- for absorbing Sri K.C. Parida in order to enable his wife to get family pension w.e.f. 5.3.90 in terms of the F.D. circular dated 15.4.70 I want to observe that perhaps the cases are not properly monitored by the Deptt. which has given rise to so many unsustainable cases to be decreed in the Court against the Govt. Moreover after retirement of even 14 years or 9 years also incumbents are getting relief from the High Court or Supreme Court. It is therefore needed that every A/D should take steps to see that whenever any such incidents occurred it should be properly monitored with enjoinment of responsibility and the cases filed in shape of appeal in the High Court or Supreme Court also should be appropriately defended on behalf of the Govt. after due monitoring. The A/D will be squarely responsible if such litigations fail, without appropriate follow up or monitor, the concerned A/D will be squarely responsible with enjoinment of responsibility and whenever any case is required to be defended in the Appellate Court like that of High Court or Supreme Court the Deptt. should engage senior and competent Advocates and for which the F.D. will have no reluctance to approve and release of funds. With these observations I agree with the proposal. Since majority of such incidents occurred in Works Deptt. I have passed this order in the file of the Works Deptt. and extracts of this order may be circulated to other Departments for necessary follow up action at their Deptt. level. F.D. will take the extracts of this order and communicate to other Departments before the file is returned back to works Deptt.

Sd/- 26.07.02
(R. K. Pattnaik)
Minister, Finance, P & C,
Orissa.
FINANCE DEPARTMENT

OFFICE MEMORANDUM

No. 45439 /F., Bhubaneswar, Dated the 27th September, 2002
FD(CS-II)-34/2001

Sub : Suspension of encashment of Surrender Leave benefit and Leave Travel Concessions and enhancement of unutilised Earned Leave at the time of retirement.

With a view to arrest the worsening financial condition, the State Government had implemented a number of austerity measures in Finance Department’s Office Memorandum No. Bt.I-9/2001-10954/F dated 14.03.2001. The facility of Surrender leave encashment was temporarily deferred under the said Office Memorandum. Subsequently, the State Government received a large number of representations from individual employees as well as various Service Organisations where in it was pointed out that suspension of the facility in the middle of a Block Period would be discriminatory since some employees had already availed of the facility while the remaining would be denied such facility. In view of such representations, the State Government continued with the facility of Surrender Leave upto the period ending 31.03.2002.

2. The financial condition of the State Government continues to be grim on account of serious mis-match between receipts and expenditure. The State Government are taking all possible steps to ensure that funds continue to be allocated in respect of anti-poverty programmes directed towards the betterment of the under-privileged section of the society. In order to ensure continued support for such programmes as well as to meet challenges arising out of the on-going drought, the State Government have decided to suspend the benefit of Surrender Leave as well as Leave Travel Concession (LTC) with effect from 1.4.2002 till such time as the financial condition of the State Government improves.

3. The suspension of the benefit of encashment of Surrender Leave and Leave Travel Concession with effect from 1.4.2002 is applicable to all categories of State Government employees, All India Service Officers serving under the State Government, employees of all State Public Sector Enterprises, Corporations, Co-operatives, all types of Autonomous Bodies, all Aided Institutions including Universities receiving grants-in-aid from State Government, Urban Local Bodies etc.

4. The State Government have also decided to enhance the existing upper limit of 240 days to 300 days for encashment of unutilised Earned leave at the credit of an employee at the time of retirement. This additional limit would apply to all employees who retire on or after the 30th September,2002. The enhanced ceiling will not be applicable in respect of employees who have retired earlier.

P. K. Mishra
Special Secretary to Government
FINANCE DEPARTMENT

No.CS-II-25/2002 47352 (45)/F.,
Bhubaneswar, Dated the 9th October, 2002

To
All Departments of Government

Sub:  Sanction of Joining Time

Administrative Departments are vested with powers to sanction joining time upto a period of 60 days in Finance Department Memo No. 24594 dt. 29.05.99 and as such they refer all proposals to Finance Department for sanction of joining time beyond 60 days.

It has been noticed while examining the cases of joining time beyond 60 days, that the Administrative Department in most of the cases are submitting proposal in a perfunctory manner. No supporting documents such as (1) copy of joining report, (2) copy of relieve order, (3) copy of transfer and detail posting order etc, are available on the file nor do the Administrative Department clarify the circumstances under which the Officer could not join. It has also been seen that Administrative Departments are not complying with guidelines outlined in Finance Department O.M. No. 5711 dated 5.2.80.

It is a matter of great concern that in some cases extension of joining time is for abnormally long periods exceeding more than six months for which Government have to pay idle salary. The Administrative Departments are, therefore, requested to scrupulously follow the instruction contained in Finance Department O.M.No. 5711 dt. 5.2.80 referred to above and furnish proposal to the Finance Department for sanction of joining time beyond 60 days with supporting documents in respect of each item as enumerated therein. While submitting the proposal the recommending authority may give a certificate as under.

“Certified that instructions contained in Finance Department O.M. No. 5711 dt. 5.2.80 has been scrupulously followed and supporting documents have been furnished im support of the issue in question”.

Since these proposal involves payment of substantial amount of idle salary it is impressed upon that unless and until the above mentioned requirements are fulfilled, no proposal for sanction of joining time beyond 60 (sixty) days shall be entertained in Finance Department. Besides, if the period involved is more that three months, Administrative Department shall refer the proposal to Finance Department with approval of their Secretary.

(P.K.Panda)
Additional Secretary to Government
FINANCE DEPARTMENT
***
No.CS-I-25/2002-52908/F., Dt. 15.11.02

OFFICE MEMORANDUM

Sub: - Antedation of Pay / date of increment of the senior Government Servant for the second time at par with his junior.

The existing provision of antedation of pay / increment of the senior Government Servant with that of his junior as has been laid down in ORSP Rules from time to time read with Finance Department Memo No.7299/F., Dtd.25.02.99 does not contain any stipulation about number of times such benefit would be admissible to a senior Government Servant. As a result, some senior Government Servant happen to draw less pay than their juniors even after first time antedation of pay / increment enjoyed by them due to the fact that the concerned junior or any other junior to them draws more pay on account of antedation of pay / increment or otherwise.

2. The above matter was reviewed and after careful consideration, Government have been pleased to decide that in such circumstances the pay / increment of the senior Government Servants who draw less pay than his junior shall be antedated for the second time only if otherwise admissible with the concurrence of Finance Department.

3. It is also clarified that where the pay of the junior Government Servant is fixed at a higher stage than his senior on account of protection of pay / exercise of option in the Revised Scales of Pay / exercise of option for fixation of his pay under Rule 74 (d) of the OSC, in the event of his promotion the benefit of antedation of pay / increment shall not be admissible to them.

A. K. Tripathy
Principal Secretary to Govt.'
FINANCE DEPARTMENT

Memo No.CS-I-28/02 54302 /F., Bhubaneswar, Dated the 26th November, 2002

To All Departments of Government,
All Heads of Departments.

Sub: Clarification on sanction of Second and subsequent increments in the scale of pay prescribed for the post of Auditors (Common Cadre)

Under Rule 15 (3) of the Orissa Auditors Service (Method of Recruitment and Conditions of Service) Rules, 1987 there is a provision not to allow second increment to an officer in the prescribed scale of pay until he passes the Departmental Examination. But some instances have come to the notice of Government that the provisions enshrined in the above rule are not being followed scrupulously. In many cases, Officers appointed to the above services are allowed to get second and subsequent increments without clearing the Departmental Examination even during their entire service career and in some other cases, after passing the Departmental Examination after the expiry of the prescribed time limit, officers are also allowed to draw arrears of the incremental pay which is not permissible for the reason of non-passing of Departmental Examination. As a result, the very purpose of the provisions made under Rule 15 (3) of the Orissa Auditors Service (Method of Recruitment and Condition of Services) Rules, 1987 is defeated.

To obviate such anomalous situation, Government after careful consideration have been pleased to reiterate that an Officer entered into Orissa Auditors Services (Common Cadre Auditors) shall not be allowed to draw his second and subsequent increment in the prescribed scale of pay until he passes the Departmental Examination and no arrear increment pay shall be paid to him consequent upon passing out of Departmental Examination on a later date as per the provisions as envisaged in Rule 15 (3) of the Orissa Auditors Services (Method of Recruitment and Condition of Service) Rules, 1987. Such employees are entitled to draw the benefit of second and subsequent increments only from the date of their passing the departmental examination, but in no case arrear financial benefits shall be drawn and disbursed to him by the concerned D.D.O.

Cases already decided in contravention of the above rules should be reviewed, their pay may accordingly be refixed and excess payment if any paid to the concerned officers in contravention of the relevant provisions under Orissa Auditor Service (Method of Recruitment and Condition of Service ) Rules, 1987, be recovered from their salary forthwith under intimation to Finance Department, within two months time from the date of issue of this clarification failing which the matter shall be viewed seriously.

P. K. Panda
ADDL. SECRETARY TO GOVERNMENT
FINANCE DEPARTMENT
OFFICE MEMORANDUM

No.CS-II-32/2002-7351/F,

Bhubaneswar, Dated the 19.02.03

Sub :-  Admissibility of Earned Leave.

It has been decided by the Government in Finance Department Office Memorandum No.45439/F., dt. 27.09.2002 to enhance the upper limit of encashment of un-utilised Earned Leave from 240 days to 300 days w.e.f. 30.09.2002. In order to implement the above decision of Government, it is felt that the accumulation limit of Earned Leave of 240 days now admissible to a Government servant vide Para –4 (a) of Finance Department Office Memorandum No. 55423/F., 14.11.1986, needs to be enhanced to 300 days.

2. After careful consideration, Government, in modification of Para 4 of Finance Department Office Memorandum No.45439/F., dt. 27.9.2002, have been pleased to decide that the existing maximum limit of accumulation of Earned Leave as fixed in Para-4 (a) of the Finance Department Office Memorandum No. 55423/F., dt. 14.11.86, is enhanced to 300 days. All other conditions in the said O.M. remain unaltered subject to further condition that the maximum limit of 120 days appearing under Para-4 (c) is enhanced to 150 days.

3. This order shall take effect from 1st July, 02.

4. Formal amendment to Orissa Service Code & Orissa Leave Rules 1966 will be issued in due course.

5. In order to make more clear about the above provisions, the following illustration may be taken into accour by all concerned.

**ILLUSTRATION**

The maximum limit of encashment of unutilised E.L. in respect of different categories of cases as enumerated in Para-4 (b) of the F.D.O.M.No. 55423/F., dated 14.11.86 is limited to –

- 248 days (240 + 8 days from July, 02 to Sept. 02) by 30.09.02
- 250 days (240 + 10 days from July, 02 to Oct. 02 ) by 31.10.02
- 253 days (240 + 13 days from July, 02 to Nov. 02) by 30.11.02
- 255 days (240 + 15 days from July, 02 to Dec. 02) by 31.12.02
- 258 days (240 + 18 days from July, 02 to Jan.03) by 31.01.03 and so on.

A. K. Tripathy

PRINCIPAL SECRETARY TO GOVERNMENT
RELATING TO ORISSA TRAVELLING ALLOWANCE
The 22nd November 2002.

S.R.O. No. 971/2002-In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Orissa is please to make the following rules, further to amend the Orissa Traveling Allowance Rules, namely :-

1. These rules may called the Orissa Travelling Allowance (Amendment) Rules, 2002.
2. They shall come into force on the date of their publication in the Orissa Gazette.
3. In the Orissa Travelling Allowance Rules (hereinafter referred to as the said rules), for the rule 130, the following rule shall be substituted, namely :-
   “130. If a Government servant is advised by a medical officer of Government, whose duty is to attend on him professionally, to travel to a presidency town or elsewhere, in order to obtain further medical advice or treatment, either when proceeding on leave or otherwise and the medical officer considers that it would be unsafe for him to make the journey unattended, the medical officer may either himself accompany the patient to his destination or arrange that some other person should do so. In that case the attendant, if a Government servant, shall be deemed to have been travelling on leave and may draw travelling allowance for the outward and return journey, if not a Government servant he shall be entitled to actual travelling expense. The claim shall be supported by a certificate of the medical officer who gave the advice.”

4. In the said rules, for rule 131, the following rules shall be substituted, namely :-
   “131. The traveling allowance of a Government servant under rules 125,126,127,128 and 130 shall be calculated as for a journey on tour without any daily allowance for halts.”

[ No. 53783-CS-II-8/2002-F.]
By order of the Governor

A. K. TRIPATHY
Principal Secretary to Government.
FINANCE DEPARTMENT

No.CS-II-34/02/11323/F.,

OFFICE MEMORANDUM
Bhubaneswar, the 20th March, 2003

Sub : Grant of Permanent Travelling Allowance (PTA) to the Inspector of Commercial Taxes.

The question of grant of Permanent Travelling Allowances to the Inspector of Commercial Taxes was under consideration of Government.

After careful consideration, the Governor has been pleased to decide that the Inspector of Commercial Taxes who are undertaking frequent tours in their area of jurisdiction within 8 Kms, shall be granted permanent traveling allowance @ Rs. 150/- P.M. in the interest of revenue collection subject to fulfillment of following stipulations.

1. The Inspector of Commercial Taxes shall have to undertake tour for a minimum period of 20 days a month.
2. This will take effect from 1st October, 2002.
3. Necessary amendment to Appendix –5 to OTA Rules will be made in due course.

Sd/-

PRINCIPAL SECRETARY TO GOVERNMENT
RELATING TO OCS (PENSION) RULES
FINANCE DEPARTMENT

RESOLUTION

Bhubaneswar, the 22nd July, 2002

Sub:- Temporary Increase on Pension/Family Pension.

In accordance with the existing practice, the Temporary Increase on pension is being sanctioned from time to time under the same principles as adopted by Government of India for their Pensioners/Family Pensioners based on the rise in the average consumer price index. Government of India in the O.M.No.42/2/2001-P & PW (G) dated 11th April, 2001 and O.M. No.42/2/2001- P & PW (G) dated 25th September, 2001 have sanctioned Temporary Increase for their Pensioners / Family Pensioners @ 43% & 45% on pension/revised pension with effect from 1.1.2001 & 1.7.2001 respectively in order to compensate them for the rise in the cost of living beyond average consumer price index 306.33 (as on 1.1.1996) in continuation of the rate mentioned in their O.M.No.42/2/2000- P & PW (G) dated 28th September,2000 & O.M.No.42/3/2001- P & P.W.(G) dated 11th April, 2001 respectively.

2. After careful consideration of the matter, State Government have been pleased to decide that the T.I. shall be paid to the State Government Pensioners/Family Pensioners at the same rate as applicable to Central Government Pensioners/Family Pensioners with effect from 1.1.2001 & 1.7.2001 as indicated below in continuation of the rate prescribed in the Finance Department Resolution No.Pen-26/2001-32112/F dated 22nd May, 2001.

<table>
<thead>
<tr>
<th>Period</th>
<th>Rate of T.I. Per Month</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.1.2001 to 30.06.2001</td>
<td>43% of Pension / Family Pension</td>
</tr>
<tr>
<td>1.7.2001 and onwards</td>
<td>45% of Pension/ Family Pension</td>
</tr>
</tbody>
</table>

For the purpose of this Resolution :-

(i) ‘Pension/Family Pension’ in the case of the pre 1.1.96 retirees and where family pension was due prior to 1st January, 1996 means the
consolidated/revised pension or consolidated/revised family pension, as the case may be, in terms of Finance Department Office Memorandum No.25452/F., dated 12.6.98 read with O.M.No.21546/F., dated 12.5.99.

(ii) In the case of pensioners who have retired or will retire from service after 1.1.96 or where family pension is sanctioned for the first time after 1.1.96, ‘the pension/ family pension’ means the basic pension/family pension, as the case may be, sanctioned on retirement/death.

3. Payment of Temporary Increase involving fraction of a rupee shall be rounded off to the next higher rupee.

4. Other provisions governing grant of Temporary Increase to pensioners such as regulation of Temporary Increase during employment/re-employment, regulation of Temporary Increase where more than one pension is drawn will remain unchanged.

By order of the Governor

P.K. Mishra
Special Secretary to Government
OFFICE MEMORANDUM

Bhubaneswar, the 6th August, 2002.

Sub: Submission of proposal to Finance Department in time for sanction of Compassionate Grant in case of death and injury of the Government servants while on duty.

Sanction of Compassionate Grant is governed by the Orissa Civil Services (Compassionate Grant) Rules, 1964. In accordance with the provisions contained under Rule-6 of the Orissa Civil Services (Compassionate Grant) Rules, 1964 family member of a deceased Government servant or injured Government servant are required to submit a formal application within six months from the date of death or injury, to the Authority Competent to sanction pension. The Pension Sanctioning Authority on receipt of such an application, is required under Rule-8 to send the proposal to the Finance Department within twelve months from the date of death or injury of a Government servant for sanctioning Compassionate Grant. It is, however, seen that most of the Departments or Government are furnishing the proposals to Finance Department for sanction of Compassionate Grant after lapse of several years without indicating the reasons for such delay. Such delay defeats the very purpose for which Compassionate Grant is to be sanctioned to the injured Government servant or to the dependant survivors after the death of the Government servant.

With a view to ensure timely assistance and sanction of Compassionate Grant, Administrative Departments are requested to ensure that the proposals for sanction of Compassionate Grant, reach the Finance Department within the stipulated period as provided in Rule-8 of the O.C.S. (Compassionate Grant) Rules, 1964.

P. K. Mishra,
Special Secretary to Government.
FINANCE DEPARTMENT

Memo No. Pen.59/2002-48547(230)/F.,

Bhubaneswar, the 19-10-2002.

To
All Departments of Government.
All Heads of Department.

Sub: Expeditious disposal of Pension Cases.

The undersigned is directed to say that a simplified procedure streamlining the action oriented time schedule for preparation, processing for sanction of pension and gratuity at different level has been prescribed under Chapter-VIII of OCS (Pension) Rules, 1992. The object behind the said simplified procedure is that in all cases of retirement, pensionary benefits should be sanctioned on the first day of the month these become due to the retired employees. Besides, a series of instructions noted in the margin have been issued for timely submission of the pension papers by the P.S.A. and expeditious authorisation of Pension and gratuity payment orders by Accountant General (A&E), Orissa, on the basis of the information so furnished by the P.S.A./Head of Office in the pension papers. But the above procedure is not strictly followed in a large number of cases as assessed by the Accountant General (A&E), Orissa. This leads to widespread criticism. To prove this point of reference in a realistic manner, Accountant General (A&E), Orissa has made a statistics for the year 2001-2002 which reveal that out of 8873 cases excluding family pension cases, only 27 cases were received by them within the prescribed period, 98 cases were received by them after the prescribed date but before retirement of the concerned employees and the remaining 8748 cases were received by them after retirement causing delay by years in several cases. This statistics made by Accountant General (A&E), Orissa is quite alarming and the tendency of delay in submission of pension papers to Accountant General (A&E) (A&E), Orissa should be curbed by adopting strict measures.

They are, therefore, requested to take and ensure utmost care in transmitting the pension papers to the office of Accountant General (A&E), Orissa as per the time schedule prescribed under the O.C.S. (Pension) Rules, 1992 to avoid such contingencies and the delay in sanction of pension in future.

They are further requested to instruct all the pension sanctioning authority under their administrative control to strictly follow the time schedule prescribed under the OCS (Pension) Rules, 1992 for sending pension cases to the Office of the Accountant General (A&E), Orissa.

Sd/-
Deputy Secretary to Government.
Sub: **Proper maintenance of Service Book and verification of services of Government Servants.**

Bhubaneswar, the 31st December, 2002.

According to Rule 57 of the OCS (P) Rules, 1992, every Head of Office shall prepare twice in a year a list of employees who are due to retire from service within the next 24 to 30 months of that date. It has also been laid down in F.D. O.M. No. 5731/F., dt. 15.2.97 that the Head of Office shall verify the service rendered by a Government servant five years before the date of retirement or after completion of 25 years of service whichever is earlier. This has to be certified in each service book by the Head of Office.

Despite the above provisions, the prescribed time schedule is not strictly adhered to by the head of Offices as a result of which irregularities are being brought to the notice of the Finance Department. Proposals in certain cases are also being referred to the Finance Department to regularise the period of overstaying beyond the normal age of superannuation due to laxity in proper supervision by the concerned Head of Office by way of grant of re-employment to the retired Government servant. Such continuance in service beyond the date of superannuation not only creates financial burden on the State Exchequer but also puts the Government in an embarrassing situation giving rise to unnecessary litigations.

With a view to preventing the recurrence of such incidence, all concerned are instructed to guard against recurrence of such incident in future and to adhere to the aforesaid Codal provision and rules scrupulously and ensure proper maintenance of Service Book in order to avoid over-stayal in service beyond the date of retirement. The Officer functioning as Drawing and Disbursing Officers, the Head Clerks (Head Ministerial Officers) working under him and the Clerks/Assistants entrusted with the responsibility of maintenance of the Service Book of the concerned employee shall be jointly and severally held responsible for overstaying of the concerned employee. The money received by such employee during the period of overstayal shall be recovered from the salary and retirement benefits of the persons responsible in equal proportions.

P. K. Panda
Addl. Secretary to Government
RESOLUTION

Sub: Grant of Family Pension to the Father and Mother of deceased Government Servant / Pensioner, who have left behind no widow or widower nor a child.

According to Rule 56 (9A) (a) of the Orissa Civil Services (pension) Rules, 1992 if the deceased Government servant or pensioner has left behind neither a widow / widower nor an eligible child, the family pension shall be granted for life time to the father or in absence of father to the mother.

2. It has been brought to the notice of Government that the father of the deceased in some cases declines to accept the family pension because of reasons whatsoever which results in stoppage of family pension although the mother is alive. With a view to not allowing the mother of the deceased Government employees to suffer immensely in such a circumstance for no fault of her own, it has given rise to make a provision in this regard.

3. After careful consideration Government have been pleased to decide the payment of family pension under Rule 56 (9A) (a) shall be given in such cases to the mother of the deceased Government servant if the father gives in writing not to accept the family pension because of reasons whatsoever.

The relevant provision of OCS (P) Rules, 1992 shall be deemed to have been modified accordingly. Necessary amendment to the Rule will be issued in due course.

Principal Secretary to Govt.
FINANCE DEPARTMENT

RESOLUTION


Subject: Voluntary Retirement Scheme for the State Government employees borne under regular pensionable establishment and Voluntary Separation Scheme for Work Charged/ Job Contract NMR/ DLR employees.

According to Rule 42 of OCS (Pension) Rules, 1992 a Government Servant may, by giving notice of not less than three months in writing to the appointing authority, retire voluntarily any time after he/she has completed 20 years of qualifying service on proportionate pension and gratuity with a weightage upto 5 years towards qualifying service.

2. It has come to the notice of State Government that many young Doctors, Engineers and other employees otherwise qualified working under the State Govt. are inclined to take voluntary retirement before completing 20 years of qualifying service with a view to setting up their own business or join private sector or get themselves relieved from Government Service on personal ground. But the present stipulation under OCS (Pension) Rules, 1992 does not permit such types of employees for taking voluntary retirement before completion of twenty years of qualifying service.

3. The benefit under the existing voluntary retirement scheme is only attractive to the employees who have only 5 to 4 years of service left for retirement. Retirement at this belated stage does not leave much scope for the employees to take up new avocation. Further the financial benefit under the existing voluntary retirement scheme does not induce or encourage the employees to take voluntary retirement as they feel that if they somehow continue in the service, they will get more financial benefit after their normal superannuation on completion of prescribed age for retirement.

4. In order to reduce the existing Government establishment and to reduce establishment expenditure on such of the schemes/projects which have already been completed or out-lived their utility and to provide employment facility to unemployed youth of the State as well as to attract all categories of employees for opting voluntary
retirement, State Govt. have been pleased to modify the existing voluntary retirement scheme for the State Govt. employees borne on regular pensionable establishment and Voluntary Separation Scheme (VSS) for Work-charged/Job Contract/NMR/DLR employees as indicated in the subsequent paragraphs.

5. **Title**

The existing provision of voluntary retirement scheme (VRS) as provided under the Rule-42 of OCS(Pension) Rules, 1992 shall be substituted by new schemes entitled “Voluntary Retirement Scheme (VRS) for State Government employees borne on regular pensionable establishment and Voluntary Separation Scheme (VSS) for Work-charged/Job Contract/NMR/DLR employees”.

6. **Objectives**

The objectives of the new schemes are:

(i) To achieve optimum manpower utilization.
(ii) To improve the average age-mix of the employee.
(iii) To improve the overall skill and efficiency of the employee.
(iv) To downsize surplus and unproductive labour force.
(v) To reduce and eliminate payment of idle wages in different completed projects and out-lived schemes/programmes.
(vi) To free resources for poverty reduction and improvement in the social sector spending.

7. **Eligibility**

(i) A Govt. servant borne in pensionable establishment may, by giving notice of not less than three months in writing to the appointing authority, retire voluntarily any time after he/she has completed 10 years qualifying service. The period of service rendered as Work-Charged/Job Contract prior to brought over to pensionable establishment will be reckoned for eligibility provided that the nature of engagement was full time, continuous and uninterrupted.

(ii) NMR/DLR/Work-charged/Job Contract employees, with 7 (seven) years of completed and uninterrupted service will be entitled for a special package under the Voluntary Separation Scheme (V.S.S.).

8. **Acceptance of Voluntary Retirement**

(i) Acceptance to voluntary retirement shall be generally given in all cases except in those cases where the appointing authority feels that the continuance of the
concerned employees is in the Public interest and his/her continuance in Government service is an administrative necessity.

(ii) The qualifying service as on the date of intended retirement of Govt. servant borne under regular and pensionable establishment retiring under this scheme may be increased by a period not exceeding 5 years but the total qualifying service so computed for the concerned Government servant borne on pensionable establishment shall not in any case exceed thirty three years. Further the total qualifying service after allowing this increase of 5 years of qualifying service shall not exceed the qualifying service which the Govt servant would have had, had he retired on superannuation on attaining the age of 60 years in case of Class-IV/Grade-D employees and 58 years in case of all other categories/grades of employees. For example, a Class-III/Grade-C Govt. servant on completion of 23 years of qualifying service takes voluntary retirement, but on the date of his/her superannuation on attaining the age of 58 years his/her total qualifying service would have been, say, 26 years. In this case the qualifying service for concerned Government servant would be limited to 26 years (23+3), but not 28 years (23+5).


(i) An employee borne under regular pensionable establishment on availing voluntary retirement under the new scheme may be allowed the following benefits.

   a. Ex-gratia payment equivalent to 21 days emoluments for each completed years of qualifying service or monthly emoluments at the time of voluntary retirement multiplied by the balance months of service left up to the date of superannuation whichever is less. For the purpose of calculating the ex-gratia payment, the emoluments would consist of basic pay, dearness allowance admissible on basic pay under revised scale of pay as applicable to the concerned govt. servant on the date of voluntary retirement.

   b. Pension, Commutation of Pension, Family Pension and gratuity as per OCS (Pension) Rules 1992 based on qualifying years of service determined as in Para-8 (ii) and the basic pay on the date of voluntary retirement.
c. Cash equivalent of accumulated EL as per leave encashment rules of the Govt. as applicable on the date of voluntary retirement.

d. TA/DA as admissible under Rule-120 of Orissa Travelling Allowance Rules, 1976 on retirement for self and family members.

(ii) The pension and gratuity of the Govt. Servant retiring under this provision shall be based on the basic pay as specified under Rule-48 of OCS(Pension) Rules 1992 and the increase not exceeding 5 years in his qualifying service shall not entitle him to any notional fixation of pay for purpose of calculating pension and gratuity but the total qualifying service determined in the manner outlined in Para- 8 (ii) shall be taken into account for calculating pension and gratuity.

(iii) On taking Voluntary Retirement, one can accept commercial employment or reemployment in private and other organisations other than those under State Government. Prior permission of State Government or competent authority would not be necessary for this purpose. Accordingly, Rule-99 of the Orissa Civil Services (Pension) Rules, 1992 shall stand amended.

10. Voluntary Separation Benefits to Work-Charged/Job Contract/ NMR/DLR Employees

Only those Work-charged/Job Contract/ NMR/DLR employees engaged on or before 12.4.1993 and with 7(seven) years of completed and un-interpreted service on the date of voluntary separation will be entitled to the following benefits:

- For each year of completed service, 15 days of basic pay payable to the regular employees of equivalent grade (calculated at the initial of the corresponding scale) or at the flat rate of Rs.5000/- (Rupees Five Thousand) per year, whichever is less, subject to a ceiling of Rs.1,00,000/- (Rupees One Lakh)

In case the concerned Work-charged/Job contract/NMR/DLR employees can not be identified to any particular grade, the minimum basic pay of the scale of pay as applicable to the base level post of Class-IV/Grade-D employees shall be taken as the salary for calculating the afore-said voluntary separation benefits. The decision of the authority sanctioning the VSS shall be final in this case.

11. Procedure

(i) The eligible employees borne under regular pensionable establishment who desire to seek voluntary retirement benefits /voluntary separation benefits may
apply to the competent/ the appointing authority through his/her Head of the Office/Head of the Deptt. in the prescribed format as in the Annexure-I. The application for V.S.S. would be made as in Annexure-II.

(ii) The decision of the Competent Authority/the appointing authority regarding the acceptance/rejection of the VRS/VSS application shall be communicated to the employee within 30(thirty) days of submission of the application.

12. **Competent Authority**

   (i) The competent authority to sanction voluntary retirement/voluntary separation is the appointing authority.

   (ii) In case the appointing authority is the State Government, the Principal Secretary/Commissioner-cum-Secretary/Special Secretary of the Administrative Department as the case may be shall be the competent authority to sanction the Voluntary Retirement/Voluntary Separation.

   (iii) In case of the Administrative Department, the concerned Principal Secretary/Commissioner-cum-Secretary/Principal Secretary as the case may be can authorise an officer of the Department not below the rank of Joint Secretary to sanction VRS/VSS on his/her behalf.

13. **Miscellaneous**

   (i) Application for Voluntary Retirement cannot be withdrawn after its acceptance is communicated to the employee concerned.

   (ii) The vacancy caused by Voluntary Retirement Scheme shall stand abolished unless specifically otherwise decided with concurrence of Finance Department.

   (iii) Employees availing VRS under the scheme shall not be eligible for re-appointment under the State Government/ any State PSU or any autonomous agency of the State Government.

   (iv) The VR benefits under the Scheme shall be paid to the employee within sixty (60) days of acceptance of the Voluntary Retirement subject to clearance of all dues payable to the State Government by the employee concerned.

   (v) If any employee is under criminal or disciplinary proceedings for recovery of any specified amount, the said amount shall be with-held from the amount of
ex-gratia payment under the Voluntary Retirement Scheme. Only in the eventuality of his final exoneration, the said amount will be released in his/her favour.

(vi) Notwithstanding any of the aforesaid provisions, the scheme does not confer any right on any employee to have his request for Voluntary Retirement accepted by the appointing authority or the competent authority. The appointing authority/competent authority has the right/discretion either to accept or reject the request of any employee for Voluntary Retirement, keeping in view the service record of the employee, the organizational requirement and any other relevant factors in this regard.

14. This order will take effect from the date of issue and necessary amendment to the provisions of the Orissa Civil Service (Pension) Rules 1992 will be made in due course.

ORDER- Ordered that the Resolution be published in the Orissa Gazette.

(A.K. Tripathy)
Principal Secretary to Government,
APPLICATION FORM FOR VOLUNTARY RETIREMENT SCHEME (VRS)  
(PART- I- the application)

To  
____________________  
____________________  
____________________  
(appointing authority/competent authority)  
( Through proper channel )  

Sub : Sanction of Voluntary Retirement Benefit  

Sir/Madam,  
I request that I may be permitted to retire voluntarily from service of the Government under Voluntary Retirement Scheme. Further I undertake not to join in any post under the state government / any state PSUs or any autonomous agency of the State Government.  

Yours Faithfully,  

Address for correspondence  
(Signature in full)  
Name in full:_________________  
Employee No.  
Designation:  
Department:  
Unit/Office:  
Date       :  

1. Witness  
   (i)  
Name :_________________  
Date  :_________________  
Son/Daughter/  
Wife/Husband :_________________  
Designation :_________________  
Address  :_________________  

(ii)  
Name :_________________  
Date  :_________________  
Son/Daughter/  
Wife/Husband :_________________  
Designation :_________________  
Address  :_________________
2. Full Signature of the applicant before Head of the Office/Head of the Deptt/ Officers authorised by the Secretary of the Deptt. in case of Secretariate Establishment

Date: _______________________

3. Date of receipt of the application
   (a) by the Head of the Office: ___________________
      Date: ___________________
   (b) by Head of the Deptt: ___________________
      Date: ___________________
   (c) by the Officer authorised by the Secretary of the Deptt. : ___________________
      Date: ___________________

4. Signature of the
   (a) by Head of the Office: ___________________
      Signature: ___________________
      Date: ___________________
      Seal of the Officer
   (b) by Head of the Deptt: ___________________
      Signature: ___________________
      Date: ___________________
      Seal of the officer
   (c) by Officers authorised by the Secretary of the Deptt. in case of Secretariate Establishment: ___________________
      Signature: ___________________
      Date: ___________________
      Seal of the officer

Received on ___________________
   by the Branch dealing with the subject in the appointing authority’s office.

5. Acknowledgement of the receipt of the application in the office where the applicant is working at the time of submitting the application.

Received the application for the voluntary retirement from ___________________

Desg: ___________________

Now working in the Office of the: ___________________

On this date: ___________________

Full Signature of the receiving officer

Date: ___________________

Desg: ___________________

Office Seal: ___________________
PART – II

1. **Action by the Head of the Office:**

(a) In case the head of the office is the appointing authority:

The application for voluntary retirement of ___________________________ is accepted with effect from _________________ (date).

(b) In case the head of the office is not appointing authority:

Copy of the application for voluntary retirement of ___________________________ is forwarded in triplicate to ______________________________ (Heads of Department) for information and necessary action. The application for V.R.S. of ______________________________ is recommended for acceptance.

(c) When the application for voluntary retirement is not accepted:

The application for voluntary retirement by ___________________________ is not accepted in the public interest, as the continuance of ___________________________ in Government service is considered an administrative necessity.

**Signature of the Head of the office,**

**Date:**

**Designation:**

(Seal)

2. **Action by Head of the Department:**

(a) When the Head of the Department is the appointing authority:

The application for voluntary retirement of ___________________________ is accepted with effect from _________________ (date).

(b) Where the Head of the Department is not the appointing authority:

The application in duplicate for voluntary retirement of ___________________________ is recommended for acceptance by Government with effect from _________________ (date).
(c) When the application for voluntary retirement is not accepted:

The application for voluntary retirement by _________________ is not accepted in the public interest, as the continuance of _________________ in Government service is considered an administrative necessity.

Signature of the Head of the Deptt.
Date:
Designation:
(Seal)

3. **Action by Administrative Department:-**

(a) When the application for voluntary retirement is accepted:

The application for voluntary retirement of _________________ is accepted with effect from _________________ (date).

(b) When the application for voluntary retirement is not accepted:

The application for voluntary retirement by _________________ is not accepted in the public interest, as the continuance of _________________ in Government service is considered an administrative necessity.

Signature of the Pr. Secretary/
Commissioner-cum-Secy./
Spl. Secretary/Authorised Officer
of the Administrative Deptt.
Date:
Designation:
(Seal)
(PART – III service particulars of the applicant and the calculations of the voluntary retirement benefits)

1. Name in Full : _________________________

2. Son/Daughter/Wife/ Husband Name : _________________________

3. Desg. : _________________________

4. Present place of posting with full postal address : _________________________

5. Date of Birth as per Service Book : _________________________

6. (a) Date of entry into the Government Service on pensionable estt. : _________________________
   (b) Date of entry into Work-charged/ Job Contract employment, if any before brought over to the regular establishment: _________________________

7. Date of superannuation on attaining age of 60 years in case of Class-IV/Gr-D employees or on attaining 58 years in case of all other cases.

8. Date from which voluntary retirement proposed to be taken.

9. Qualifying Service on the date of proposed voluntary retirement.

10. Total qualifying service for the purpose of calculation pension and gratuity with addition of weightage in terms of Para-8(ii) of the resolution No _________ dated ________ of the Finance Department.

11. No of months left from the proposed: (_______ month(in figure) _______ month(in words) date of voluntary retirement to the normal date of superannuation.

12. Emoluments on the date of purposed voluntary retirement.
   (a) Basic Pay
   (b) Dearness Allowance on Basic Pay
   (c) Basic Pay + Dearness Allowance
13. **Ex-gratia payment**
   
   (a) **Total no. of years of qualifying service** on the date of proposed voluntary retirement x 21 days of emoluments as defined in Sl. No.-12 (c)  
       i.e. ____________ no. of qualifying years of service x 21/30 x as the emoluments in Sl. no.12 (c)  
       : Rs.____________ 
   
   (b) **Total no. of months of qualifying service** left from the date of proposed retirement from the date of normal superannuation X monthly emoluments as defined in Sl no. 12 (c ) i.e  
       ____________ months X Rs._________  
       : Rs.____________ 
   
   (c) **Ex-gratia payment admissible** (either vide Sl. 13 (a) or 13( b) which ever is less. 
       : Rs.____________ 

14. **Gratuity Payable** (monthly basic pay vide 12 (a) x total no of 6 monthly qualifying service calculated in sl. 10 x ¼  
       : Rs.____________ 

15. **Monthly basic pension**  
    (Basic Pay vide Sl. 13(a) x ½ x total no. of 6 monthly qualifying service calculated at Sl no. 10 x 1/66  
    : Rs.____________ 

16. **Temporary Increment (T.I.) as admissible from time to time on monthly basic pension vide Sl no. 15.** 

17. **Monthly Family Pension**
   
   (a) **Normal Family Pension i.e. Basic pay vide Sl no. 12 (a) x 30%**  
       : Rs.____________ 
   
   (b) **Enhanced rate of family pension admissible for a period of 7 years or till date of completing the age of 65 years whichever is earlier, in case the pensioner expires before attaining the age of 65 years or before 7 years from the date of voluntary retirement whichever is earlier i.e. normal family pension x 2 or the monthly pension of the pensioner whichever is less.**  
       : Rs.____________
APPLICATION FORM FOR VOLUNTARY SEPARATION SCHEME (VSS)

To
____________________
____________________
____________________
(appointing authority/competent authority)
(Through proper channel)

Sub: Sanction of Voluntary Retirement Benefit/Voluntary Separation benefit

Sir/Madam,

I request that I may be permitted to retire voluntarily from service of the Government under Voluntary Retirement Scheme. Further I undertake not to join in any post under the State Government / any State P S Us or any autonomous agency of the State Government.

Yours Faithfully,

Address for correspondence

(Signature in full)

Name in full:____________________
Employee No.
Designation:
Department:
Unit/Office:

Witness:

1.(Signature in full)
   Name:
   S/O :
   Designation:
   Address:____________________

2.(Signature in full)
   Name:
   S/O :
   Designation:
   Address:____________________

Signature before the Office/Head of the Deptt
Received on ___________________ by the personnel Department.
FINANCE DEPARTMENT
OFFICE MEMORANDUM

Bhubaneswar the dated 4.03.2003

No.8761/F.,

Sub:- Recovery of dues arising out of Audit objection.

The undersigned is directed to say that as per rule 68 of O.C.S.(pension) Rules, 1992 advances alongwith other Government dues outstanding against the Govt. servant can be adjusted from the gratuity of the retiring personnel. It has further been stipulated in the Finance Department Office Memorandum No.31740/F., dt.22.8.91 that the finding in an audit report/Para do not impose any liability on the Govt. servant concerned unless the same is established in a Departmental proceedings initiated against him under the Orissa Civil Service (C.C.&A) Rules,1962. Some Government Departments have raised a doubt as to whether the Govt. dues covered under audit para/report can be realized from the terminal benefits of Government employees concerned without initiating departmental proceedings.

It is hereby clarified that where the audit report/para indicates drawal of cash advances which remains to be repaid, money drawn but not utilized or balance after utilization is not deposited and cash embezzlement by interpolation of figures etc., the recovery should start immediately without waiting for Departmental proceedings. Before ordering the recovery of the amount outstanding against a Government employee as pointed out in the audit report/para which falls within the ambit of the above category, the employees concerned shall be given an opportunity to produce proof in support of the deposit of the amount objected to by the audit within fifteen days. In case, the employee fails to provide necessary evidence of the money having been deposited, the Head of Office shall take immediate steps to recover the amounts from the pay/gratuity of the Government employees concerned.

Where the loss of Government money either by misappropriation or otherwise as pointed out by the audit is of a nature where no direct responsibility can be fixed without resorting to a fact finding enquiry, in such cases Departmental proceedings should be

Head of Offices should furnish their views on the audit report along with the action taken for recovery of Government dues within two months from the date of receipt of the same and forward it to Govt. for appropriate orders. On receipt of the same, the Administrative Department should take a view within a month. Government shall be constrained to fix responsibility in cases where such action has not been taken.

The procedure outlined in the preceding paragraph shall be followed strictly by all Heads of Departments and Administrative Departments for finalisation of the audit report and paras in order to avoid delay in finalisation of recovery of Government dues.

P.K. PANDA
Additional Secretary to Government
Sub :- Temporary Increase on Pension/Family Pension.

In accordance with the existing practice, the Temporary Increase on pension is being sanctioned from time to time under the same principles as adopted by Government of India for their Pensioners/Family Pensioners based on the rise in the average consumer price index. Government of India in the O.M.No.42/2/2002-P & PW (G) dated 22nd March, 2002 have sanctioned Temporary Increase for their Pensioners / Family Pensioners @ 49% on pension/revised pension with effect from 1.1.2002 in order to compensate them for the rise in the cost of living beyond average consumer price index 306.33 (as on 1.1.1996) in continuation of the rate mentioned in their O.M.No.42/2/2002- P & PW (G) dated 25th September 2001.

2. After careful consideration of the matter, State Government have been pleased to decide that the T.I. shall be paid to the State Government Pensioners/Family Pensioners at the same rate as applicable to Central Government Pensioners/Family Pensioners with effect from 1.1.2002 in continuation of the rate prescribed in the Finance Department Resolution No.Pen-26/2001-34571/F dated 22nd July, 2002.

For the purpose of this Resolution :-

(i) ‘Pension/Family Pension’ in the case of the pre 1.1.96 retirees and where family pension was due prior to 1st January, 1996 means the consolidated/revised pension or consolidated/revised family pension, as the case may be, in terms of Finance Department Office Memorandum No.25452/F., dated 12.6.98 read with O.M.No.21546/F., dated. 12.5.99.

(ii) In the case of pensioners who have retired or will retire from service after 1.1.96 or where family pension is sanctioned for the first time after 1.1.96, ‘the pension/ family pension’ means the basic pension/family pension, as the case may be, sanctioned on retirement/death.

3. Payment of Temporary Increase involving fraction of a rupee shall be rounded off to the next higher rupee.

4. Other provisions governing grant of Temporary Increase to pensioners such as regulation of Temporary Increase during employment/re-employment, regulation of Temporary Increase where more than one pension is drawn will remain unchanged.

By order of the Governor

Additional Secretary to Government
RELATING TO GPF RULES
FINANCE DEPARTMENT

RESOLUTION

No. GPF-13/2002(Pt.)/27086/F., dated 27.05.2002

Sub : Rate of interest on the accumulation of Provident Fund for the year 2002-03

The State Government have been pleased to decide that the rate of interest on the accumulation of Provident Fund and similar other Funds specified below for the year 2002-03, shall be 9% (Nine per cent) per annum. This rate will be in force during the financial year beginning on 01.04.2002.

1. General Provident Fund (Orissa)
2. Contributory Provident Fund (Orissa)
3. Orissa Provident Fund (Sterling Accounts)

ORDER :-

Ordered that the Resolution be published in the next issue of Orissa Gazette and copies furnished to all concerned.

By order of the Governor

Deputy Secretary to Government
RELATING TO ALLOWANCE AND ADVANCES
FINANCE DEPARTMENT
Memo No. CS-IV-HBA(S)-130/2000- 22193 (45)/F.,

Bhubaneswar, the 23rd April, 2002

To

All Departments of Government

Sub :- Recovery and remittance of Special House Building Advance in respect of Officers who are on deputation outside the Government of Orissa.

Procedure regarding recovery and accounting of Special House Building Advance sanctioned to the State Government employees has been outlined in Finance Department Office Memorandum No. CS-IV-HBA-88/99-01, dated 1st January, 2000. Government have since been considering issue of instructions regarding remittance and accounting procedure in respect of Government Officers who are on deputation after drawal of Special House Building Advance.

In respect of I.A.S Officers on deputation to Govt. of India, Officers concerned shall remit amounts recovered, through Bank Draft and send the same to General Administration Department. General Administration Department on receipt of the Bank Draft shall make necessary entries in the Advance Sanction Register and deposit the Bank Draft alongwith challan for credit in the appropriate head of account in the Treasury.

Forest & Environment Deptt. and Home Department shall be the Nodal Department in respect of I.F.S. & I.P.S. Officers on deputation outside the State. Such Departments shall follow identical procedure as outlined in the preceding paragraphs.

SPECIAL SECRETARY TO GOVERNMENT
FINANCE DEPARTMENT
OFFICE MEMORANDUM

Bhubaneswar, the 3rd, July, 2002


Consequent upon revision of Pay Scales of Colleges Teachers in pursuance of Finance Department Notification No. 8646-PCC/2000/F, Dt. 26.2.2001, Govt. have decided that House Rent Allowance would be admissible at the following rates on the Revised Scales of Pay, 2001 to the College teachers who have not been provided with Government accommodation, Those staying in their own house and not provided with Government accommodation will also be eligible for house rent allowance.

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<td>1.</td>
<td>Bhubaneswar / Cuttack / Rourkela / Berhampur / Puri</td>
<td>10% of the basic pay</td>
<td>15% of the basic pay</td>
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<td>2.</td>
<td>Other Towns of Orissa classified as ‘C’ Class by Government of India for the purpose of granting House Rent Allowance to the Central Government employees such as Bargarh, Brajarajnagar, Bhadrak, Balasore, Bolangir, Bhadrak, Balasore, Bolangir, Bhawanipatna, Jeypore, Jharsuguda, Sunabeda,</td>
<td>7.5% of the basic pay</td>
<td>10% of the basic pay</td>
</tr>
<tr>
<td>3.</td>
<td>Other Towns</td>
<td>5% of the basic pay</td>
<td>7.5% of the basic pay</td>
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The above rate of House Rent Allowance is payable to Government College Teachers on the revised pay under ORSP Rules, 2001 and is effective from 01.03.2001. Pay for the purpose of calculating House Rent Allowance means the basic pay as defined under Rule 33 (a) (I) of Orissa Service Code and also includes stagnation increment. Consequently those who have opted for revised scale of pay on a date prior to 01.03.2001, would be paid the existing rate of House Rent Allowance on the pre-revised pay in the existing scale for the period starting from 1.1.96 to 28.02.01. Those who would opt for the revised scale of pay from a date on or after 1.3.01, would continue to be paid House Rent Allowance at the existing rate on the prerevised pay of existing scale until they come over to the revised scale and on fixation of pay in the revised scale, the differential house rent allowance would be paid on the Revised Scale of Pay from 1.3.2001 or date from which the revised U.G.C Scale of Pay is opted for, whichever is later. The drawal of the
differential house rent from 1.3.01 would be made in the manner explained in Para-8 read with Annexure-I of the Finance Department Memo No.PCC-18/98 (Pt.) – 31825 (230) dtd. 29.07.1998. Excess payment, if any, made towards HRA after 1.1.96 will be realised from the employee concerned or adjusted against payment of subsequent claims.

3. Government have further decided that House Rent Allowance would be admissible to the College Teachers of the State Government at the above rates subject to the following stipulations.

(a) The rate at which house rent allowance would be admissible shall be determined according to the place of the Government College Teachers in which he is residing and if his residence is located within 8 Kms from his head quarters, the rate as applicable to the place in which the head quarters is located, shall be taken into account. A Government College Teacher staying in a hired accommodation/ living in his own house within 8 Kms of his head quarters shall be eligible to House Rent Allowance as admissible under this order. A Government College Teacher staying in a rented accommodation/ living in his own house at a place beyond 8 KMs of his head quarters shall not be eligible for House Rent Allowance.

(b) A Government College Teacher who is living in a house which belongs to him/her or his/her father or mother or owned by his wife or children or who is staying in a hired accommodation will be eligible to get House Rent Allowance as admissible to him/her. However, a Government College Teacher sharing Government accommodation allotted by Government to another Government College Teacher/ Govt. servant shall not be eligible for House Rent Allowance.

(c) If both the husband and wife are Government College Teachers/ Govt. Servant and are posted at the same head quarters, House Rent Allowance will be payable to one of them. Similarly, House Rent Allowance will not be admissible to a Government College Teacher whose husband/ wife is in receipt of House Rent Allowance or provided with accommodation by the Central Government or Reserve Bank of India, Nationalised Banks or Regional Rural Banks, Co-operative Organisations of State Government, Autonomous Body Local Body, Undertakings, Companies etc. owned, controlled or aided by Central/ State Government and such Government College Teacher shall furnish a certificate in the enclosed form.

(d) House Rent Allowance shall be admissible to a Government College Teacher who refuses Government accommodation when offered or surrenders the same after occupying to move to his own house or hired accommodation. This will not be applicable to earmarked Government quarters. However, Government College Teachers debarred from allotment of Government accommodation due to unauthorized subletting or for breach of allotment rules will not be eligible for House Rent Allowance.
(e) Grant of House Rent Allowance during leave and/or transfer will be regulated by the relevant provision Rule 101 of Orissa Service Code. The allowance will be admissible during absence from head quarters on tour.

(f) A Government College Teacher shall continue to draw House Rent Allowance during joining time at the same rates at which he was drawing the allowance at the station from where he was transferred. Where, however, joining time is affixed to leave, payment of House Rent Allowance shall be regulated by the provision of the Rule 101 of Orissa Service Code.

(g) A Govt. College Teacher who, on transfer, has been permitted to retain Government accommodation at the old station on payment of normal rent or penal rent, will be eligible for House Rent Allowance at the new station, provided he is otherwise eligible for House Rent Allowance at the new station.

(h) House Rent Allowance shall be admissible to a Government College Teacher deputed on training provided the period of training is treated as duty and he has retained his family at the old station where Government accommodation has not been provided.

(i) House Rent Allowance will also be admissible to the College teachers during the period of suspension if at the place of his head quarters as fixed by the competent authority, Government accommodation has not been provided.

(j) In the case of re-employed Government College Teachers whose pay plus pension exceeds the sanctioned maximum pay of the post, the House rent Allowance will be calculated on that maximum.

(k) The Government College Teachers shall furnish, along with his first claim for House Rent Allowance and also in July each year, a certificate in the form prescribed hereunder which ever is applicable to him.

(l) The grant of House Rent Allowance to the Government College Teachers shall be made by the Head of Office on receipt of a certificate from him/her as prescribed in the Form enclosed to this Memorandum.

4. The aforesaid provisions are also applicable to the teachers governed under ORSP (for Medical College Teachers) Rules, 2001 ORSP (for Engineering College Teachers) Rules, 2001 and the teachers of OUAT Governed under the instructions contained in Agriculture Department Resolution No 8748., dt. 23.03.01

5. This supersedes all previous circulars and clarifications issued on the subject.

Sd/- A.K. Tripathy
PRINCIPAL SECRETARY TO GOVT.
CERTIFICATE TO BE FURNISHED BY A GOVERNMENT EMPLOYEE
FOR THE GRANT OF HOUSE RENT ALLOWANCE

*****

(i) I certify that I have not been provided with Government accommodation during the period in respect of which the house rent allowance is claimed.

(ii) I certify that I am incurring expenditure on hiring accommodation for my residential purpose within ____________ Kms. of my head quarters in Village/Town ____________________________.

I am residing in my own house or house owned by me/ wife/ son/ children/ father/ mother/ husband.

(iii) I certify that I have retained my family at my old place of posting and am continuing to incur expenditure on hiring accommodation within 8Kms. of my present headquarters.

(iv) I have been sent on training from ________________ to ________________ but I have retained my family in my place of posting i.e. ________________.

(v) I certify that my wife/husband is not a Government servant.

or

I am a widow/widower/unmarried

or

My husband/wife who is a Government servant is not drawing house rent allowance although he/she is working in the same headquarters.

(strike out which is not applicable)

(vi) I certify that my husband/wife is also posted at my head quarters and employed at present in the office of the ____________________________ from ____________________________ and in receipt of house rent allowance/is not in receipt of house rent allowance.

or

My husband/wife is also posted at my headquarters and employed at present in the office of the ____________________________ (mention the detailed correct address) from ____________________________ to ____________________________ and has been provided with accommodation/has not been provided with accommodation by ____________________________ (mention Government/Government Department/Organisation).

or

My husband/wife who is a Government servant/employee of Central Government or other organisation (mention the detailed address of the organisation) is not posted at my headquarters.

Signature of the Officer.

Designation :

Date :

Present local residential address :
No. CS-IV-HBA (S) 3/2002 32251/F.,

FINANCE DEPARTMENT

OFFICE MEMORANDUM

Bhubaneswar, the 4th July, 2002

Sub:  Clarification on issue of N.D.C. and Head of Account for deposit of principal and interest in respect of HUDCO assisted special H.B.A.

The undersigned is directed to invite a reference to F.D. O. M. No. 1 dt. 1.1.2000 and to say that references are being received from different Departments seeking clarification as to who is competent to issue N.D.C in respect of Special House Building Advance and the Head of Account for deposit of principal and interest in respect of the said advance.

As per provisions contained in Para-12 of F.D.O.M referred to above, the pension sanctioning authority may issue N.D.C. in respect of Special House Building Advance on the basis of the entries made in the Pass Book which should be attached to the pension papers of the concerned Government servant on his/her superannuation. But in practice, difficulties are being faced by some of the pension sanctioning authorities for issue of N.D.C in respect of Special House Building Advance granted to Government servants since relevant records in respect of recovery of advance alongwith interest are not available with them.

It is, therefore, clarified that the concerned Drawing and Disbursing Office who is well acquainted with recovery of the advance alongwith interest may issue N.D.C on the basis of records maintained in his/ her Office and entries made in the Pass Book, soon after the advance alongwith interest is fully recovered from the loanee concerned. However, if it is found that the D.D.O. has issued N.D.C wrongly, he will be squarely held responsible to pay the principal alongwith penal interest thereon.

As regards Head of Account for refund of advance along-with interest, it is clarified that the receipt Head for deposit of principal amount of advance is “Demand No.5-7610-Loans to Government Servant-201-H.B.A.- Special House Building Advance for cyclone/flood of October, 1999” and for deposit of interest is “0049-Interest receipts-800-Other Receipts-Interest on Special House Building Advance”.

The instructions/guidelines issued earlier in this regard shall stand modified to the above extent.

(P. K. Mishra)
SPECIAL SECRETARY TO GOVERNMENT.
FINANCE DEPARTMENT

Memo No.CS-IV-16/2002 32324 (258)/F.,

Bhubaneswar, the 5th July, 2002.

To

All Departments of Government.
Heads of Departments.
Collectors.

Sub:  Regarding irregular payment of House Rent Allowance to the Government employees.

Instances have come to the notice of Government wherein Government Quarters constructed at substantial cost are lying unoccupied on account of unwillingness of employees to occupy such quarters. In this connection, attention is drawn to instructions contained in Finance Department’s Office Memorandum No. 36459/F., dated 24.8.98. As per instructions contained in the said O.M., House Rent Allowance is not admissible to Government employees who refuse Government accommodation which is specifically earmarked. It has also been noticed that employees residing beyond 8 kms. Of their respective headquarters are also drawing House Rent Allowance in violation of provisions contained in Para-3(a) of the said Memorandum.

They are requested to ensure that House Rent Allowance is not admissible to such employees who do not occupy Government accommodation and who do not reside within 8 kms. Of their headquarters. They may also review House Rent Allowance already drawn in respect of such category of employees and effect recovery. They may also ensure that sub-ordinate offices under their control follow these instructions scrupulously.

Sd/-
Special Secretary to Government.
OFFICE MEMORANDUM

Bhubaneswar, the 6th July, 2002.

The undersigned is directed to say that reference from different Departments are being received seeking clarification as to whether the provisions contained in Note-4(iv) below Rule 217 of the O.G.F.R. Vol-I are applicable to waiver of interest in case of death of a Govt. servant who had been sanctioned HUDCO assisted special House Building Advance.

Government after careful consideration have decided that interest amount shall also be waived in cases of death in respect of Government servants who had been sanctioned special House Building Advance.

Sd/- P. K. Mishra
Special Secretary to Government.
FINANCE DEPARTMENT
***

ADDENDUM

No. CS-IV-37/02-931/F.,

Bhubaneswar, the 6th January, 2003.

Sub: Revision in the rate of House Rent Allowance payable to College Teachers consequent upon revision of their pay under ORSP Rules, 2001.

The name of ‘Sambalpur’ town is added with the cities/Towns mentioned against Sl. No. 1 under Col. 2 Para-1 of Finance Department Office Memorandum No.CS-IV-12/2001-31886/F., dated 3.7.2002 for the purpose of payment of House Rent Allowance to the College Teachers as per the provisions contained in the said Office Memorandum.

Sd/- B. K. Pradhan
Joint Secretary to Government.
RELATING TO DEARNESS ALLOWANCE
FINANCE DEPARTMENT
OFFICE MEMORANDUM

Bhubaneswar, dated the 15th July, 2002

Sub : Sanction of D.A. to State Government Employees etc. w.e.f. 1.1.2001 and 1.7.2001.

In pursuance of Finance Department Resolution No. 18231/F dated 17.4.98 and in continuation of Finance Department O.M. No.CS-IV-6/2000-31901/F dated 21.05.2001, State Government have been pleased to sanction one installment of Dearness Allowance to the State Government employees in the revised scales of pay with effect from 1st January 2001 and 1st July 2001 at the following rates.

<table>
<thead>
<tr>
<th>Date from which payable</th>
<th>Rate of Dearness Allowance per mensem on the revised pay.</th>
</tr>
</thead>
<tbody>
<tr>
<td>01.01.2001</td>
<td>43% of the Basic Pay</td>
</tr>
<tr>
<td>01.07.2001</td>
<td>45% of the Basic Pay</td>
</tr>
</tbody>
</table>

NOTE : The payment on account of Dearness Allowance involving fraction of 50 paise and above shall be rounded off to the next higher rupee and the fraction of less than 50 paise shall be ignored.

2. In respect of those State Government employees who have retained or would retain the pre-revised scale of pay beyond 31.12.2000 and 30.06.2001 in respect of those who are continuing to draw the pre-revised U.G.C. scale of pay, D.A. @ 43% w.e.f. 01.01.2001 and @ 45% w.e.f. 01.07.2001 may be paid provisionally with effect from 01.01.2001 and 01.07.2001 respectively on the emoluments which consist of basic pay in the pre-revised scales of pay, D.A. sanctioned with effect from 1.1.96 in Finance Department O.M. No.CS-IV-4/95-23986/F., dated 20th May, 1996 and the first installment of Interim Relief @ Rs. 100/- per month. In addition to the D.A. @ 43% and @ 45% in the manner specified above, they will get 2nd and 3rd installments of I.R. @ 10% each in the pre-revised scales of pay, if they were getting these earlier. On fixation of pay in the revised scale/revised U.G.C. scale the provisional payment of D.A. paid in this manner is to be adjusted against the payment of D.A. @ 43% of the revised pay with effect from 01.01.2001 and @ 45% from 01.07.2001.

3. The term ‘Pay’ for the purpose of calculation of D.A. shall mean the basic pay of the employee concerned in the prescribed revised scale of pay including the stagnation increment and reducible personal pay but shall not include any other type of pay like Special Pay or Personal Pay etc. In the case of those employees who opt to retain the pre-revised scale of pay, the D.A. sanctioned in the pre-revised scale from 1.1.96 would continue to be paid on the basic pay in the pre-revised scale of pay and in addition, D.A. @ 16% from 1.1.98, D.A. @ 22% from 1.7.1998 D.A. @ 32% from 1.1.1999 and D.A. @ 37% from 1.7.1999, D.A. @ 38% from 1.1.2000 D.A. @ 41% from 1.7.2000, D.A. @ 43% from 01.01.2001 and D.A. @ 45% from 01.07.2001 would be paid on the emoluments which consist of the basic pay, D.A. sanctioned upto 1.1.1996 in Finance
Department O.M. No.-23986 dated 20.5.1996 and the first installment of I.R. @ Rs. 100/- per month payable as on 1.1.1996.

4. D.A. will continue to be a distinct element of remuneration.

5. The Dearness Allowance payable in accordance with this Memorandum shall be drawn in cash w.e.f. 1.8.2002 and the arrears from 01.01.2001 to 31.7.2002 shall be credited to the G.P.F./P.F. Account of the respective employees.

6. The Government employees who have not yet been allotted G.P.F. Account numbers, work-charged employees and job contract employees of Consolidation/Survey and Settlement Organisation will receive the D.A. sanctioned as per this Memorandum in cash.

7. In case of employees who have retired by now, the installment of D.A. payable in accordance with this office Memorandum including the arrear from 01.01.2001 shall be paid in cash.

8. Notwithstanding anything contained in Rule-10(4) of the G.P.F. (O) Rules, the installment of D.A. payable in accordance with this Office Memorandum including the arrear from 01.01.2001 shall be paid in cash to employees who are due to retire on or before 31.3.2003.

9. The arrear D.A. from 01.01.2001 and 01.07.2001 may be drawn by 31.12.2002. While drawing pay for the month of December,2002 payable in January,2003 the Drawing and Disbursing Officer concerned must record a certificate to the effect that the arrear D.A. from 01.01.2001 and 01.07.2001 has been drawn by 31.012.2002 and credited to the G.P.F. account of all eligible employees of his/her office.

10. The installment of D.A. in accordance with this Memorandum will also be admissible to the College Teachers who enjoy AICTE /U.G.C. scale under ORSP (College Teachers) Rules, 2001 and ORSP (Medical College Teachers) Rules, 2001.

11. D.A. in accordance with this Memorandum will also be admissible to the Government employees who were in service on the 1st January 2001 and 1st July 2001 but have ceased to be in service on the date of issue of this Memorandum.

12. D.A. admissible under this Memorandum shall also be applicable to the Work-charged employees, Job contract employees of Consolidation/Survey and Settlement organisation who are in receipt of minimum of the Scale of Pay.

PRINCIPAL SECRETARY TO GOVERNMENT
Sub: Sanction of D.A. to State Government Employees etc. w.e.f. 1.1.2002.

In pursuance of Finance Department Resolution No. 18231/F dated 17.4.98 and in continuation of Finance Department O.M. No. CS-IV-6/2000-33417/F dated 15.07.2002, State Government have been pleased to sanction one installment of Dearness Allowance to the State Government employees in the revised scales of pay with effect from 1st January 2002 at the following rates.

<table>
<thead>
<tr>
<th>Date from which payable</th>
<th>Rate of Dearness Allowance per mensem on the revised pay</th>
</tr>
</thead>
<tbody>
<tr>
<td>01.01.2002</td>
<td>49% of the Basic Pay</td>
</tr>
</tbody>
</table>

NOTE: The payment on account of Dearness Allowance involving fraction of 50 paise and above shall be rounded off to the next higher rupee and the fraction of less than 50 paise shall be ignored.

2. In respect of those State Government employees who have retained or would retain the pre-revised scale of pay beyond 31.12.2001 and in respect of those who are continuing to draw the pre-revised U.G.C. scale of pay, D.A. @ 49% w.e.f. 01.01.2002 may be paid provisionally with effect from 01.01.2002 on the emoluments which consist of basic pay in the pre-revised scales of pay, D.A. sanctioned with effect from 1.1.96 in Finance Department O.M. No.-CS-IV-4/95-23986/F., dated 20th May, 1996 and the first installment of Interim Relief @ Rs. 100/- per month. In addition to the D.A. @ 49% in the manner specified above, they will get 2nd and 3rd installments of I.R. @ 10% each in the pre-revised scales of pay, if they were getting these earlier. On fixation of pay in the revised scale/revised U.G.C. scale the provisional payment of D.A. paid in this manner is to be adjusted against the payment of D.A. @ 49% of the revised pay with effect from 01.01.2002.

3. The term ‘Pay’ for the purpose of calculation of D.A. shall mean the basic pay of the employee concerned in the prescribed revised scale of pay including the stagnation increment and reducible personal pay but shall not include any other type of pay like Special Pay or Personal Pay etc. In the case of those employees who opt to retain the pre-revised scale of pay, the D.A. sanctioned in the pre-revised scale from 1.1.96 would continue to be paid on the basic pay in the pre-revised scale of pay and in addition, D.A. @ 16% from 1.1.98, D.A. @ 22% from 1.7.1998 D.A. @ 32% from 1.1.1999 and D.A. @ 37% from 1.7.1999, D.A. @ 38% from 1.1.2000 D.A. @ 41% from 1.7.2000, D.A. @ 43% from 01.01.2001, D.A. @ 45% from 01.07.2001 and D.A. @ 49% from 01.01.2002 would be paid on the emoluments which consist of the basic pay, D.A. sanctioned upto 1.1.1996 in Finance Department O.M. No. -23986 dated 20.5.1996 and the first installment of I.R. @ Rs. 100/- per month payable as on 1.1.1996.
4. D.A. will continue to be a distinct element of remuneration.

5. The Dearness Allowance payable in accordance with this Memorandum shall be drawn in cash w.e.f. 1.4.2003 and the arrears from 01.01.2002 to 31.3.2003 shall be credited to the G.P.F./P.F. Account of the respective employees.

6. The Government employees who have not yet been allotted G.P.F. Account numbers, work-charged employees and job contract employees of Consolidation/Survey and Settlement Organisation will receive the D.A. sanctioned as per this Memorandum in cash.

7. In case of employees who have retired by now, the installment of D.A. payable in accordance with this office Memorandum including the arrear from 01.01.2002 shall be paid in cash.

8. Notwithstanding anything contained in Rule-10(4) of the G.P.F. (O) Rules, the installment of D.A. payable in accordance with this Office Memorandum including the arrear from 01.01.2002 shall be paid in cash to employees who are due to retire on or before 31.3.2004.

9. The arrear D.A. from 01.01.2002 to 28.02.2003 may be drawn by 31.03.2003 and D.A for March, 2003 shall be drawn in the pay bill of March, 2003 and credited to the GPF Account of the concerned employees. While drawing pay for the month of June, 2003 payable in July, 2003, the Drawing and Disbursing Officer concerned must record a certificate to the effect that the differential 4% D.A. from 01.01.2002 to 31.03.2003 has been drawn by 31.05.2003 and credited to the G.P.F. account of all eligible employees of his/her office.

10. The installment of D.A. in accordance with this Memorandum will also be admissible to the College Teachers who enjoy AICTE /U.G.C. scale under ORSP (College Teachers) Rules, 2001 and ORSP (Medical College Teachers) Rules, 2001.

11. D.A. in accordance with this Memorandum will also be admissible to the Government employees who were in service on the 1st January 2002 but have ceased to be in service on the date of issue of this Memorandum.

12. D.A. admissible under this Memorandum shall also be applicable to the Work-charged employees, Job contract employees of Consolidation/Survey and Settlement organisation who are in receipt of minimum of the Scale of Pay.
RELATING TO COMMERCIAL TAX
The 25th April, 2002

S.R.O. No.449/2000 – In exercise of the powers conferred by section 6 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby make the following amendments to the notification of the Government of Orissa in the Finance Department No. 20206-CTA-14/76-F., dated 23rd April, 1976, as amended from time to time, namely:-

AMENDMENTS

In the Schedule to the said notification, after serial No. 35-H, the following new serials and entries shall be inserted under appropriate columns, namely :-

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
</tr>
</thead>
<tbody>
<tr>
<td>“35-HH. Purchase / sale of goods when purchased by or sold to a Petroleum Refinery Unit located in Orissa.</td>
<td>The exemption shall be allowed for a period of eleven years from the date of commercial production by the concerned unit, as certified by the Director of Industries, Orissa subject to declaration furnished by the purchasing dealer in Form-V appended below .</td>
<td></td>
</tr>
</tbody>
</table>
FORM – V
(See Sl. No. 35-HH)

I _________________________ (official designation of ____________________ (Name and address of Petroleum Refinery Unit) do hereby declare that we are an industrial unit in the State of Orissa established for Petroleum Refinery work. We have purchased the following goods from M/s _________________ vide Bill/Cash Memo No. _______________ dated _____________. These goods shall be used for manufacture of petroleum products in our own Refinery in the state of Orissa.

Description of goods with value.

Place : Signature
Date : Status

(1) 35-HH Goods (as goods or in any other form) sold, in course of execution of works contract, to a Petroleum Refinery Unit located in the State of Orissa

(2) The exemption shall be valid into the date of commercial production by the concerned unit as certified by the Director of Industries, Orissa.”

[ No. 22431-CTA-95/2001(Pt)-F]

By order of the Governor.

K. K. Das

Under Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 25th April, 2002

S.R.O. No. 448/2000- In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the State Government, having been satisfied that it is necessary so to do in the public interest, do hereby direct that no tax under the said Act shall be payable in respect of sales, in the course of inter-State trade or commerce, of goods manufactured/ processed by a petroleum refinery unit having his place of business in the State of Orissa, if such sales are made from such place of business, for a period of thirty years from the date of commercial production subject to the condition of production of declaration in Form ”C” prescribed under the Central Sales Tax (Registration and Turnover ) Rules, 1957 obtained from the purchasing dealer.

[ No. 22435-CTA-95/2001(Pt)-F] 
By order of the Governor.

K. K. Das
Under Secretary to Government.
FINANCE DEPARTMENT

NOTIFICATION

The 29th May, 2002

S.R.O.No. 491/2002 – Whereas the Government of Orissa as well as the Government of India have entrusted some public sector undertakings and other organization render social service of rehabilitation and reconstruction work in the districts of Orissa cyclone affected.

And whereas in the notification of the Government of Orissa in the Finance Department No. 49786/F., dated the 10th December, 1999, as amended from time to time, the benefit of sales tax exemption on sale/purchase of materials to be used by the said organizations for the purpose of rehabilitation and reconstruction work in the cyclone affected areas was allowed with effect from the 13th December, 1999 till the 31st March, 2002;

And whereas the said work of rehabilitation and reconstruction has not yet been completed and is likely to continue for a longer period for which the executing agencies engaged in such rehabilitation/ reconstruction work have represented the State Government for extension of the period of exemption;

Now, therefore, in exercise of the powers conferred by section 13-D of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government, having been satisfied that it is necessary so to do in the public interest, do hereby make the following amendment to the said notification and direct that the same shall be deemed to have come into force with effect from the 1st April, 2002, namely :-

AMENDMENT

In the said notification, for the figures, words and comma “31st day of March, 2002” appearing at the end, the figures, words and comma “31st day of March, 2003” shall be substituted.

[ No. 27229-CTA-64/2000-F]

By order of the Governor.

K.K.Das
Under Secretary to Government
S.R.O.No. 492/2002 – Whereas the Government of Orissa as well as the Government of India have entrusted different public sector undertakings and other organization for undertaking rehabilitation and reconstruction work in the districts of Orissa affected by the cyclone during October, 1999;

And whereas in the notification of the Government of Orissa in the Finance Department No. 49783/F., dated the 10th December, 1999, as amended from time to time, the benefit of sales tax exemption on sale/purchase of materials to be used by the said organizations for the purpose of rehabilitation and reconstruction work in the cyclone affected areas was allowed with effect from the 13th December, 1999 till the 31st March, 2002;

And whereas the said work of rehabilitation and reconstruction has not yet been completed and is likely to continue for a longer period for which the executing agencies engaged in such rehabilitation/reconstruction work have represented the State Government for extension of the period of exemption;

Now, therefore, in exercise of the powers conferred by section 13-D of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government, having been satisfied that it is necessary so to do in the public interest, do hereby make the following amendment to the said notification and direct that the same shall be deemed to have come into force with effect from the 1st April, 2002, namely: -

AMENDMENT

In the said notification, for the figures, words and comma “31st day of March, 2002” appearing at the end, the figures, words and comma “31st day of March, 2003” shall be substituted.

[ No. 27234-CTA-64/2000-F]
By order of the Governor.

K.K.Das
Under Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 8th August, 2002

S.R.O.No. 704/2002 – In exercise of the powers conferred by section 7 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 or 1947) the State Government do hereby make the following amendment to the notification of the Government of Orissa in the Finance Department No. 7355-CTA-5/99-F., dated the 17th February, 2000, namely :-

AMENDMENT

In the said notification, in criterion mentioned in item (ii) appearing in the second proviso, the words “or industrial unit which has acquired and or space for its operation” shall be added at the end.

[ No. 37671-CTA-23/2002-F]

By order of the Governor.

K.K.Das
Under Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 8th August, 2002

S.R.O.No. 705/2002 – In exercise of the powers conferred by section 7 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 or 1947), the State Government do hereby make the following amendment to the notification of the Government of Orissa in the Finance Department No. 7355-CTA-5/99-F., dated the 17th February, 2000, namely :-

AMENDMENT

In the said notification, in criterion mentioned in item (ii) appearing in the second proviso, the words “or industrial unit which has acquired and or space for its operation” shall be added at the end.

[ No. 37675-CTA-23/2002-F]

By order of the Governor.

K. K. Das
Under Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 7th October, 2002

S.R.O.No. 849/2002 – In exercise of the powers conferred by section 6 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 or 1947), the State Government do hereby make the following amendment to the notification of the Government of Orissa in the Finance Department No. 20206-CTA-14/76-F., dated the 23rd April, 1976, as amended from time to time, namely :-

AMENDMENT

In the Schedule to the said notification, after item (k) appearing in column (2) of clause (ii) against serial No. 31, the following item shall be added, namely :-

“(i) United Nations Educational Scientific and Cultural Organisation.”.

[ No. 46791-CTA-28/2002-F]

By order of the Governor.

K.C.PARIJA
Deputy Secretary to Government
FINANCE DEPARTMENT
NOTIFICATION

The 7th October, 2002

S.R.O. No. 850/2002- Whereas different agencies of the United Nations are engaged in rendering charitable and social services to the people of the State of Orissa by providing goods free of cost for supporting various social projects for the benefit and welfare of the people of the State;

And Whereas levy of tax on such goods coming to the State as gift remittance would act as an irritant barrier and discourage the flow of such free supplies meant for the benefit and welfare of the people of the State;

And Whereas it is considered necessary to exempt such goods from levy of tax payable under the Orissa Entry Tax Act, 1999 on their entry into the local area for use in the charitable and social services rendered by such agencies to the people of the State in order to reduce the cost of the project and thereby increase the coverage of the beneficiaries;

Now, therefore, in exercise of the powers conferred by section 6 of the Orissa Entry Tax Act, 1999 (Orissa Act 11 of 1999), the State Government having been satisfied that it is necessary so to do in the interest of social or charitable services, do hereby exempt the following agencies of the United Nations, from levy of tax on materials brought into the local areas under the said Act subject to production of a Certificate from the concerned Collector or Special Relief Commissioner to that effect, namely: -

(i) United Nations Children’s Emergency Fund;
(ii) World Health Organisation;
(iii) United Nations Development Programme;
(iv) International Labour Organisation; 
(v) Food and Agricultural Organisation; 
(vi) United Nations Population Fund; 
(vii) United Nations Information Centre; 
(viii) United Nations Industrial Development Organisation; 
(ix) United Nations Aids; 
(x) United Nations Drugs Programme; 
(xi) World Food Programme; and 
(xii) United Nations Educational Scientific and Cultural Organisation.


By order of the Governor

Sd/- K. C. PARIJA
Deputy Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 7th October, 2002

S.R.O.No. 851/2002 – In exercise of the powers conferred by sub-section (1) of section 5 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 or 1947), the State Government do hereby make the following amendment to the notification of the Government of Orissa in the Finance Department No. 14687-CTA-37/2001-F., dated the 31st March, 2001, as amended from time to time, namely :-

AMENDMENTS

In the Schedule to the said notification,

(i) Serial No. 32 including the entries against it in columns (2) and (3) shall be omitted ; and

(ii) The figure and comma “32,” appearing in items (a) and (b) of Note 1 below serial No. 189 shall be omitted.

[ No. 46797-CTA-38/2002-F]

By order of the Governor.

K.C.PARIJA
Deputy Secretary to Government
FINANCE DEPARTMENT
NOTIFICATION
The 7th October, 2002

S.R.O.No. 852/2002 – In exercise of the powers conferred by section 6 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 or 1947), the State Government do hereby make the following amendment to the notification of the Government of Orissa in the Finance Department No. 20206CTA-14/761-F., dated the 3rd April, 1976, as amended from time to time, namely :-

AMENDMENTS

In the Schedule to the said notification, the entry appearing in column (3) against serial No. 7 shall be omitted.

[ No. 46798-CTA-38/2002-F]
By order of the Governor.

K.C.PARIJA
Deputy Secretary to Government

FINANCE DEPARTMENT
NOTIFICATION
The 7th October, 2002

S.R.O.No. 853/2002 – In exercise of the powers conferred by section 8 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 or 1947), the State Government do hereby make the following amendment to the notification of the Government of Orissa in the Finance Department No. 1691-CTA-37/2001(pt.)-F., dated the 9th January, 2002, namely :-

AMENDMENTS

In the said notification, in the entry appearing against item No. 318, the words “excluding cotton yarn in hank” shall be added.

[ No. 46799-CTA-38/2002-F]
By order of the Governor.

K.C.PARIJA
Deputy Secretary to Government
FINANCE DEPARTMENT

CORRIGENDUM

The 28th October, 2002.

S.R.O. No. 895/2002- In the notification of the Government of Orissa, in the Finance Department No. 37671-CTA-23/2002-F., dated the 8th August, 2002, published in the extra ordinary issue No. 1254 of the Orissa Gazettee dated the 13th August, 2002 bearing S.R.O. No. 704/2002, for the words “or industrial unit which has acquired and or space for its operation “ read” or industrial unit which has acquired land or space for its operation”.

[ No. 49971-CTA-23/2002-F]

By order of the Governor.

K.C.PARIJA
Deputy Secretary to Government
S.R.O. No. 918/2002 – Whereas the Government of Orissa as well as the Government of India have entrusted different public sector undertakings and other organisations for undertaking rehabilitation and reconstruction work in different districts of Orissa affected by the Cyclone during October, 1999;

And whereas a lot of work for improving/restoring social infrastructure in the Cyclone affected areas are being executed by different agencies on contract basis out of the funds available from the Prime Minister’s Relief Fund/Chief Minister’s Relief Fund/MPLAD funds and funds received from the donors;

And whereas it is considered necessary in the public interest to exempt from payment of tax payable under the Orissa Sales Tax Act, 1947 in respect of such works to reduce the cost of works so entrusted to the said organisations so as to increase the coverage of beneficiaries within the limited funds;

Now, therefore, in exercise of the powers conferred by section 13-D of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government, having been satisfied that it is necessary so to do in the public interest, do hereby exempt the sale as defined in sub-clause (ii) of clause (g) of section 2 of the said Act i.e. transfer of property in goods (whether as goods or in some other form) involved in the execution of the works contract, by the said organisations, or by a works contractor engaged by such organisation, for the purpose of rehabilitation and reconstruction work in the cyclone affected areas, from payment of the whole of the tax payable under the said Act subject to the following conditions, namely:–

1. The works contractor executing the work shall furnish to the Sales Tax Officer within whose jurisdiction such work is undertaken-

(a) a certificate issued by the executing organization/department to the works contractor and countersigned by the Managing Director, Orissa State Disaster Mitigation Authority or any other officer authorised by him in this behalf along with a statement of particulars of the said work in the proforma in Appendix-I appended to this notification;

(b) a statement, of materials purchased free of tax in accordance with the notification of the Government of Orissa in the Finance Department No. 49783-CTA-145/99-F., dated the 10th December, 1999 during a month alongwith materials issued for execution of the work, in Appendix-II appended to this notification by seventh of the succeeding month; and

(c) a statement, containing the description, quantity and value of goods purchased and utilised in the execution of the said work, by the end of the month, succeeding the month during which the work is completed.

2. This notification shall remain in force till the 31st day of March, 2003.
APPENDIX-I

STATEMENT OF PARTICULARS OF WORK UNDERTAKEN IN THE CYCLONE AFFECTED AREA TO BE FURNISHED BY THE WORKS CONTRACTOR TO THE SALWS TAX OFFICER
(See Notification No.50964-CTA-71/2002/F., dt.1.11.2002)

To
The Sales Tax Officer,
.......................Circle,

I/we, Sri........................., works contractor having O.S.T. Registration No......................intimate that I/we have been engaged with the work for the purpose of rehabilitation and reconstruction work in the cyclone affected areas by...................... which is an organization entrusted by the Government of Orissa/Government of India. The particulars of the work undertaken by me/us are as stated below:

1. Name and complete address of the Public Sector Undertaking/other organization entrusted with the work.

2. Particulars of work undertaken:
   (a) Name of the work
   (b) Place of execution
   (c) Gross value of work
   (d) Date of commencement
   (e) Scheduled date of completion of work
   (f) Name of the beneficiary of the work
   (g) Work order No. & Date.

3. Particulars of certificate countersigned by the
   Managing Director, Orissa State Disaster Mitigation Authority/ Officer authorised in this behalf
   No__________ Date__________
   (Copy enclosed)

4. Number and date of Eligibility Certificate
   (Copy enclosed)
   I, Sri............................do hereby declare that the aforesaid particulars are true and correct to the best of my/our knowledge.

   Signature of the Works Contractor/ Authorised person.
   Name:
   Designation:
   Address

Date:
• Strike out whichever is not applicable
APPENDIX-II

DETAILS OF MATERIALS PURCHASED

DURING THE MONTH OF _______ YEAR

1. Name and address of the organization/Works contractor.

2. Name & location of the project


4. Details of purchases made during the month

<table>
<thead>
<tr>
<th>Name &amp; address of the dealer from whom purchased</th>
<th>R.C. No.</th>
<th>Bill/Invoice No. &amp; Date</th>
<th>Particulars of materials</th>
<th>Quantity</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
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<td></td>
</tr>
</tbody>
</table>

5. Materials issued for the work:-

<table>
<thead>
<tr>
<th>Description</th>
<th>Quantity</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<tr>
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<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

Certified that the above materials have been purchased and issued for utilization in execution of works for rehabilitation/reconstruction work in the cyclone affected area, i.e………………………………………..Block/District of the State of Orissa.

Certified that the above particulars are true & correct.

Signature of the authorized person of the organisation engaging the works contractor.

Signature of the Works Contractor/Authorised person.

[No.50964-CTA-71/2002-F.]
By order of the Governor

P.K.BISWAL
Under Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 12th November, 2002

S.R.O.No. 932/2002 – In exercise of the powers conferred by section 6 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 or 1947), the State Government do hereby make the following amendment to the notification of the Government of Orissa in the Finance Department No. 20206-CTA-14/76-F., dated the 23rd April, 1976, as amended from time to time, namely:-

AMENDMENTS

In the Schedule to the said notification, for the entry in item No. (ii) of the third proviso appearing in column (3) against serial No. 43-A, the following entry shall be substituted, namely:–

“(ii) for all priority industries, the period of exemption shall be extended by two additional years and there shall be no maximum limit on such exemption during the eligibility period ;”.

[ No. 52281-CTA-2/2002-F]

By order of the Governor.

D.K. JENA
Under Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 12th November, 2002

S.R.O.No. 933/2002 – In exercise of the powers conferred by section 7 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 or 1947), the State Government do hereby make the following amendment to the notification of the Government of Orissa in the Finance Department No. 33382-CTA-72/96-F., dated the 26th July, 1996, namely:-

**AMENDMENTS**

In the Schedule to the said notification, for the entry in item No. (ii) of the second proviso to clause 2 of the conditions and restrictions of deferment appearing in column (3) against serial No. 1, the following entry shall be substituted, namely:-

“(ii) for all priority industries, the period of deferment of sales tax shall be extended by two additional years and there shall be no maximum limit on such deferment during the eligibility period ;”.

[ No. 52285-CTA-2/2002-F]

By order of the Governor.

**D.K. JENA**

Under Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 18th November, 2002

S.R.O.No. 1497/2002 – In exercise of the powers conferred by sub-section (1) of section 30 of the Orissa Sales Tax on Professions, Trades, Callings and Employments Act, 2000 (Orissa Act 7 or 2000), the State Government do hereby make the following amendments to the Schedule to the said Act, namely:-

AMENDMENTS

In the Schedule to the said Act, :-

(a) for the entries occurring against Sl. Nos. 2,3, and 9, the following entries shall respectively be substituted under appropriate columns, namely :-

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Class of assesses</th>
<th>Rate of tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Legal practitioners including Solicitors and Notaries Public whose annual gross income in profession :- (i) does not exceed Rs. 60,000/-</td>
<td>Nil</td>
</tr>
<tr>
<td></td>
<td>(ii) exceeds Rs. 60,000/- but does not exceed Rs. 72,000/-</td>
<td>Rs. 360/- per annum</td>
</tr>
<tr>
<td></td>
<td>(iii) exceeds Rs. 72,000/- but does not exceed Rs. 96,000/-</td>
<td>Rs. 600/- per annum</td>
</tr>
<tr>
<td></td>
<td>(iv) exceeds Rs. 96,000/- but does not exceed Rs. 1,20,000/-</td>
<td>Rs. 900/- per annum</td>
</tr>
<tr>
<td></td>
<td>(v) exceeds Rs. 1,20,000/- but does not exceed Rs. 1,80,000/-</td>
<td>Rs. 1200/- per annum</td>
</tr>
<tr>
<td></td>
<td>(vi) exceeds Rs. 1,80,000/- but does not exceed Rs. 2,40,000/-</td>
<td>Rs. 1800/- per annum</td>
</tr>
<tr>
<td></td>
<td>(vii) exceeds Rs. 2,40,000/-</td>
<td>Rs. 2400/- per annum</td>
</tr>
<tr>
<td>3</td>
<td>Medical practitioners including Medical Consultants (other than practitioners of Ayurvedic, Homoeopathic and Unani Systems of Medicines), Dentists,</td>
<td></td>
</tr>
</tbody>
</table>
Radiologists, Pathologists and persons engaged in other similar professions or callings of a paramedical nature (not covered under Serial No. 1 above) whose annual gross income in profession:

(i) does not exceed Rs. 60,000/- Nil
(ii) exceeds Rs. 60,000/- but does not exceed Rs. 72,000/- Rs. 360/- per annum
(iii) exceeds Rs. 72,000/- but does not exceed Rs. 96,000/- Rs. 600/- per annum
(iv) exceeds Rs. 96,000/- but does not exceed Rs. 1,20,000/- Rs. 900/- per annum
(v) exceeds Rs. 1,20,000/- but does not exceed Rs. 1,80,000/- Rs. 1200/- per annum
(vi) exceeds Rs. 1,80,000/- but does not exceed Rs. 2,40,000/- Rs. 1800/- per annum
(vii) exceeds Rs. 2,40,000/- Rs. 2400/- per annum

b) The Explanation occurring under Serial No. 5 shall be omitted; and

c) For the Explanation occurring after Serial No. 9, the following Explanations shall be substituted, namely:
“Explanation 1. “for the purpose of the entries in Serial Numbers 2, 3, 5 and 9, “ annual gross income” in relation to a person means the aggregate of the amount of fee, remuneration, commission or any other charge, by whatever name called, relating to his profession or callings in the State, receivable by him during the immediately preceding year.

Explanations 2.- Notwithstanding anything contained in this schedule, where an assesses is covered by more than one entry in this Schedule, the highest rate of tax specified under any of those entries shall be applicable in his/its case,”.

[ No. 53218-CTB-4/2001-F]

By order of the Governor.

K.C. PARIJA
Deputy Secretary to Government
LAW DEPARTMENT

NOTIFICATION

The 22nd November, 2002

No. 14826/Legis.- The following Act of the Orissa Legislative Assembly having been assented to by the Governor on the 17th November 2002 is hereby published for General information.

ORISSA ACT 13 OF 2002

THE ORISSA LUXURY TAX (AMENDMENT) ACT, 2002

AN ACT TO AMEND THE ORISSA LUXURY TAX ACT, 1995.

Be it enacted by the Legislature of the State of Orissa in the Fifty-third Year of the Republic of India as follows :-

1. (1) This Act may be called the Orissa Luxury Tax (Amendment) Act, 2002.

   (2) It shall come into force on such date as the State Government may, by notification, appoint.

2. In the Schedule to the Orissa Luxury Tax Act, 1995, after item 5, the following items shall be inserted, namely :-

   6. Granite
   7. Woollen carpet
   8. Motor cars costing more than rupees ten lakhs
   9. Diamond / diamond Jewelry
   10. Watches (manufactured or made in India) priced at five thousand rupees or more per unit
   11. Fountain-pen and dot-pen priced at one thousand rupees or more per unit
   12. Silk sarees / artificial silk sarees priced at five thousand rupees and above
   13. Foreign liquor not manufactured or made in India
   14. Mill-made textile fabrics priced at eight hundred rupees or more per meter
   15. Crystal items, cut-glass items and chandeliers
   16. Coat, jacket, blazer and suit manufactured or made in India priced at four thousand rupees or more per unit
17. Electric switches on plates of any type not manufactured or made in India priced at eight hundred rupees or more per unit
18. Sun-glass priced at one thousand rupees or more per unit
19. Music system manufactured or made in India priced at twenty thousand rupees and above
20. Video camera manufactured or made in India priced at twenty thousand rupees and above
21. Electrical and electronic goods not manufactured or made in India, that is to say, -
   (i) food processor, commonly known as mixture or grinder;
   (ii) juicer;
   (iii) electronic round oven, microwave oven and tandoori oven;
   (iv) rice cooker;
   (v) deep fat frier;
   (vi) informatics;
   (vii) water heater including immersion heater;
   (viii) electric kettle;
   (ix) electric knife;
   (x) cooking range;
   (xi) dish washer;
   (xii) electric iron;
   (xiii) electric hair drier;
   (xiv) electric hair remover;
   (xv) refrigerator;
   (xvi) television set;
   (xvii) air-conditioner and air-cooler;
   (xviii) video game, electronic game and electronic game kit;
   (xix) video compact;
   (xx) video camera;
   (xxi) electronic music system including component and parts thereof;
   (xxii) inverter;
   (xxiii) uninterrupted power supply (UPS) system; and
   (xxiv) voltage stabilizer.
22. Toys not manufactured or made in India
23. Cosmetics not manufactured or made in India
24. Readymade garments not manufactured or made in India
25. Home theatre equipment not manufactured or made in India priced at twenty thousand rupees and above
26. Umbrella not manufactured or made in India
27. Tea not manufactured or made in India
28. Glassware and crockery not manufactured or made in India
29. Soap not manufactured or made in India
30. Chocolate and confectionery not manufactured or made in India
31. Motor- car / Motor- cycle not manufactured or made in India
32. Vanaspati including bakery shortening by whatever name called not manufactured or made in India
33. Paper of all varieties and descriptions and converted paper products like exercise book, not manufactured or made in India
34. Synthetic moulded luggage such as carryon, trollyon, suitcase, not manufactured or made in India
35. All leather products not manufactured or made in India

By order of the Governor

H. MOHAPATRA
Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 3rd December, 2002

S.R.O. No. 974/2002 – Whereas the draft of certain rules further to amend the Orissa Sales Tax Rules, 1947, was published as required by sub-section (1) of section 29 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), in the extraordinary issue No. 1882 of the Orissa Gazette dated the 23rd October, 2002 in the notification of the Government of Orissa in the Finance Department No. 48981-CTA-1/2002-F., dated the 23rd October, 2002 as S.R.O. No. 866/2002 inviting objections and suggestions from all persons likely to be affected thereby till the expiry of a period of fifteen days form the date of publication of the said notification in the Orissa Gazette;

And whereas no objection or suggestion has been received in respect of the said draft during the stipulated period;

Now, therefore, in exercise of the powers conferred by section 29 of the said Act, the State Government do hereby make the following rules further to amend the Orissa Sales Tax Rules, 1947, namely:-

1. (1) These rules may be called the Orissa Sales Tax (Amendment) Rules, 2002.
(2) They shall come into force on the date of their publication in the Orissa Gazette.
2. In the Orissa Sales Tax Rules, 1947, after rule 90-A; the following rule shall be inserted, namely:-

“90-AA. Compounding of tax on out still liquor-A dealer who carries on business in out still liquor and who is liable to pay tax under the provisions of the Act shall, with effect from the year 2002-2003, pay in lieu of the tax assessable on his taxable turnover under the provisions of the Act, a sum equal to twenty per cent of one and one half times of the consideration money payable to Government in the Excise Department for obtaining the exclusive privilege to vend such commodities.”.

[ No. 55411-CTA-1/2002-F.]

By order of the Governor

K. C. PARIJA
Deputy Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 24th December, 2002

S.R.O. No. 1011/2002 - In exercise of the powers conferred by sub-section (2) of section 1 of the Orissa Luxury Tax (Amendment) Act, 2002 (Orissa Act 13 of 2002), the State Government do hereby appoint the 1st day of January, 2003 as the date on which the said Act shall come into force.

[No.58402-CTA-14/2002-F.]

By order of the Governor

P.K. Biswal
Under Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 24th December, 2002

S.R.O. No. 1012/2002  In exercise of the powers conferred by section 4 of the Orissa Luxury Tax Act, 1995 (Orissa Act 11 of 1995), the State Government do hereby make the following amendment, with effect from the 1st day of January, 2003, to the notification of the Government of Orissa in the Finance Department No. 33444-CTA-120 / 95-F., dated the 31st August, 1995, as amended from time to time, namely :-

AMENDMENT

In the Schedule to the said notification, after serial No. 5, the following serial numbers and entries against them shall be inserted under appropriate columns, namely :-

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
</tr>
</thead>
<tbody>
<tr>
<td>6.</td>
<td>Granite</td>
<td>..</td>
</tr>
<tr>
<td>7.</td>
<td>Woollen carpet</td>
<td>..</td>
</tr>
<tr>
<td>8.</td>
<td>Motor cars costing more than rupees ten lakhs</td>
<td>..</td>
</tr>
<tr>
<td>9.</td>
<td>Diamond / diamond Jewellery</td>
<td>..</td>
</tr>
<tr>
<td>10.</td>
<td>Watches (manufactured or made in India) priced at five thousand rupees or more per unit</td>
<td>..</td>
</tr>
<tr>
<td>11.</td>
<td>Fountain-pen and dot-pen priced at one thousand rupees or more per unit</td>
<td>..</td>
</tr>
<tr>
<td>12.</td>
<td>Silk sarees / artificial silk sarees priced at five thousand rupees and above</td>
<td>..</td>
</tr>
<tr>
<td>13.</td>
<td>Foreign liquor not manufactured or made in India</td>
<td>..</td>
</tr>
<tr>
<td>14.</td>
<td>Mill-made textile fabrics priced at eight hundred rupees or more per meter</td>
<td>..</td>
</tr>
<tr>
<td>15.</td>
<td>Crystal items, cut-glass items and chandeliers</td>
<td>..</td>
</tr>
<tr>
<td>16.</td>
<td>Coat, jacket, blazer and suit manufactured or made in India priced at four thousand rupees or more per unit</td>
<td>..</td>
</tr>
<tr>
<td>17.</td>
<td>Electric switches on plates of any type not manufactured or made in India priced at eight hundred rupees or more per unit</td>
<td>..</td>
</tr>
<tr>
<td>18.</td>
<td>Sun-glass priced at one thousand rupees or more per unit</td>
<td>..</td>
</tr>
</tbody>
</table>
19. Music system manufactured or made in India priced at twenty thousand rupees and above .. Six per cent

20. Video camera manufactured or made in India priced at twenty thousand rupees and above .. Six per cent

21. Electrical and electronic goods not manufactured or made in India, that is to say, -
   (i) food processor, commonly known as mixture or grinder;
   (ii) juicer;
   (iii) electronic round oven, microwave oven and tandoori oven;
   (iv) rice cooker;
   (v) deep fat frier;
   (vi) inframatic;
   (vii) water heater including immersion heater;
   (viii) electric kettle;
   (ix) electric knife;
   (x) cooking range;
   (xi) dish washer;
   (xii) electric iron;
   (xiii) electric hair drier;
   (xiv) electric hair remover;
   (xv) refrigerator;
   (xvi) television set;
   (xvii) air-conditioner and air-cooler;
   (xviii) video game, electronic game and electronic game kit;
   (xix) video compact;
   (xx) video camera;
   (xxi) electronic music system including component and parts thereof;
   (xxii) inverter;
   (xxiii) uninterrupted power supply (UPS) system; and
   (xxiv) voltage stabilizer.

22. Toys not manufactured or made in India .. Six per cent

23. Cosmetics not manufactured or made in India .. Six per cent

24. Readymade garments not manufactured or made in India .. Six per cent

25. Home theatre equipment not manufactured or made in India priced at twenty thousand rupees and above .. Six per cent

26. Umbrella not manufactured or made in India .. Six per cent

27. Tea not manufactured or made in India .. Six per cent

28. Glassware and crockery not manufactured or made in India .. Six per cent

29. Soap not manufactured or made in India .. Six per cent

30. Chocolate and confectionery not manufactured or made in India .. Six per cent
31. Motor-car / Motor-cycle not manufactured or made in India .......... Six per cent
32. Vanaspati including bakery shortening by whatever name called not manufactured or made in India .......... Six per cent
33. Paper of all varieties and descriptions and converted paper products like exercise book, not manufactured or made in India .......... Six per cent
34. Synthetic moulded luggage such as carryon, trolleyon, suitcase, not manufactured or made in India .......... Six per cent
35. All leather products not manufactured or made in India .......... Six percent.

[No.58405-CTA-14/2002-F.]
By order of the Governor

P.K.BISWAL
Under Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 25th March, 2003

S.R.O. No. 140/2003 – In exercise of the powers conferred by section 8 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby make the following amendment to the notification of the Government of Orissa in the Finance Department No 14695-CTA-37/2001 (Pt.)-F., dated the 31st March, 2001, as amended from time to time, namely:–

AMENDMENT

In the said notification, after serial No.5, the following serial Nos. and the entry against them shall be inserted, namely :–

“6. Goods manufactured by a Small Scale Industrial Unit in the State of Orissa when sold by such unit to the Orissa Small Industries Corporation Ltd. Or as the case may be, to the National Small Industries Corporation Ltd.

7. Goods when sold by a registered dealer to the Orissa Small Industries Corporation Ltd., or as the case may be, to the National Small industries Corporation Ltd, for resale to Small Scale Industrial Unit.”

[No. 12083-CTA-23/2002 (Pt.)-F.]

By order of the Governor

P.K.BISWAL

Under Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 25\textsuperscript{th} March, 2003

S.R.O. No. 141/2003 – In exercise of the powers conferred by clause (b) of sub-section 5 of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the State Government, having been satisfied that it is necessary so to do in the public interest, do hereby make the following amendment to the notification of the Government of Orissa in the Finance Department No 14700-CTA-37/2001 (Pt.)-F., dated the 31\textsuperscript{st} March, 2001, namely:-

AMENDMENT

In the said notification, after the words “Orissa Small Industries Corporation” appearing in item 6, the words “or National Small Industries Corporation” shall be inserted.

[No.12087-CTA-23/2002(Pt.)-F.]

By order of the Governor

P.K.Biswal
Under Secretary to Government.
RELATING TO ORISSA REVISED SCALES OF PAY RULES
No. 52119/ F
PCC-117/2003

Finance Department

RESOLUTION

Bhubaneswar, dated 11th November, 2002

Sub :- Time Bound Advancement scale of pay benefit for Teaching Non-teaching staff of the taken over schools.

Rules 8 of Orissa Revised Scale of Pay Rules, 1998 notifies in Finance Department Notification No. 24267/PCC (F) 18/98 (Pt.)/F dt. 03.06.1998 provided for grant of T.B.A. scale of pay to the employees other than Class-IV employees; Drivers and Junior Engineers on completion of 15 Years of service in a post/ grade as on 1.1.1996 or thereafter as specified in the third schedule attached to the said rules. In case of Class-IV employees the T.B.A scale is admissible on completion of 20 years of service and in case of Drivers and Junior Engineers it is admissible once on completion of 15 years and the other on completion of 25 years of service in the said post. A clarification regarding counting of 15 years of service in a post/ grade was issued in F.D.O.M. No. 4314/F dt. 29.01.2002.

2. It has come to the notice of the Government that those employees who have rendered 15 years of service in aided non-government educational institutions and government educational institutions taken together in the same post carrying the same scale of pay have been deprived of the benefit of TBA scale of pay. The matter was earlier clarified for the purpose of allowing T.B.A. scale under ORSP Rules 1985 which was circulated in F.D.O.M. No.21451/F dt.22.5.1995. But no specific order was issued in respect of the ORSP Rules, 1998.

3. The matter was under active consideration of the government from some time past. After careful consideration Government have been pleased to convey its decision as follows.

(i) The benefit of T.B.A. scale of pay as provided under Rule 8 of the ORSP Rules, 1998 would be extended only with effect from 1.11.2002 to the Primary School Teachers, teachers of the UGME Schools etc. who were earlier Non-Government employees but have been subsequently declared Government employees with effect from 5.9.1989. This T.B.A. scale of pay would also be applicable with effect from 1.11.2002 to the employees of the taken over High Schools. For determining the eligibility criteria for them, the period of 15 years or 20 years as on 1.11.2002 or thereafter will be considered after taking into account the period served under aided private management and State Government taken together with effect from 1.11.2002 or thereafter.

(ii) Those type of employees of Primary, UGME Schools and taken over High Schools in whose case the T.B.A. scale of pay have been sanctioned under
ORSP Rules, 1998 without specific authority from Finance Department, will have to refund the differential amount, drawn if any, from their monthly salary bill starting from December, 2002 and the recoveries would be made within a period of 12 months, starting from December, 2002 to November, 2003.

(iii) The arrear differential pay arising out of the irregular sanction of T.B.A. scale of pay in respect of those who have in the mean time retired by 31.10.2002 shall be waived in order to avoid the financial difficulties to those retired employees.

(iv) The benefit of stepping up of or ante-dating will not be extended basing on the T/B.A. scale admissible for both the seniors and juniors from the same date i.e. with effect from 1.11.2002 or thereafter.

4. The authority empowered to sanction crossing of efficiency bar shall be competent to sanction the pay of an employee in the Time Bound Advancement pay scale. While extending the T.B.A. scale the clarification issued in F.D. O.M. No.4314/F., dt.29.1.2002 shall also be followed strictly.

Sd/-
(A. K. Tripathy)
Principal Secretary to Government
No. 52965 / F  
PCC-117/2002  
Finance Department  
***  
RESOLUTION  
Bhubaneswar, dated 15th November, 2002

Sub : Time Bound Advancement Scale of Pay benefit for Teaching and Non-teaching staff of the taken over schools – Clarification thereon.

The guidelines regarding eligibility of Time Bound Advancement Scale of Pay for the employees of taken over Primary Schools, UGME Schools and High Schools etc. were issued in Finance Department Resolution No. PCC 117/2002 – 52119/F dated 11th November, 2002. In the meantime, doubts have been raised as to whether the provisions and stipulations contained therein are applicable to the taken over M.E. Schools.

2. It is hereby clarified that the provisions and stipulations contained in the aforementioned Resolution are applicable to the employees of taken over Primary Schools, Upper Primary Schools, Upgraded M.E. Schools, M.E. Schools and High Schools.

Sd/-

(A.K. Tripathy)  
Principal Secretary to Govt.,
FINANCE DEPARTMENT
*****
RESOLUTION

Bhubaneswar, dated the 25th January, 2003

Sub : Time Bound advancement scale of pay for Class-IV employees.

For the first time the Time Bound Advancement scale of pay was prescribed for certain categories of employees under O.R.S.P. Rules, 1985. Under the said rule, the Class-IV employees in the pre-revised scale of pay of Rs. 200-285/- and Rs. 215-300/- (the corresponding revised scale of pay of Rs. 570-790/- and Rs. 585-845/- respectively under ORSP Rules, 1985) on completion of 15 years of service in their posts on 1st January, 1985 and thereafter were eligible for 3 advance increments in the revised scale as admissible to them. However, under ORSP Rules, 1989 the benefit of Time Bound Advance scale was withdrawn for all categories of employees with effect from 3.10.89. Subsequently, after taking into account the lack of promotional opportunities, the Time Bound Advancement scale was prescribed for Class-IV employees with effect from 4.6.1994 on completion of 20 Years of service in a post/grade. Accordingly, the Class-IV employees in the scale of pay of Rs. 750-940/- were eligible to the TBA scale of pay of Rs. 775-1025/- with effect from 4.6.1994 under ORSP Rules, 1989.

2. As per rule 8 (1) of ORSP Rules, 1998, the Class-IV employees have been allowed the revised TBA scale of pay of Rs. 2610-3540/- on completion of 20 years of service in the original post/grade. But other categories of employees for whom the TBA scale of pay was not prescribed under ORSP Rules, 1989 have been allowed the TBA scale of pay on completion of 15 years of service in a post/grade. Accordingly, the Class-IV employees have been representing to State Government to allow them TBA scale pay on completion of 15 years of service, as in case of other categories of employees instead of 20 years of service prescribed for them.

3. After careful consideration of the representation of the Class-IV employees, Government have been pleased to decide that the Class-IV employees now in the scale of pay of Rs. 2550-3200/- on completion of 15 years of service in the original post/grade would be eligible to the revised TBA Scale of pay of Rs. 2610-60-3150-65-3540/-. This will be given effect to from 1.12.2002. It will have no retrospective effect and the cases already disposed of under rule 8 (1) of ORSP Rules, 1998 on completion of 20 years of service as on 30.11.2002 shall not be re-opened.

4. The benefit of stepping up or ante-dating will not be extended basing on the TBA Scale admissible for both the seniors and juniors from the same date i.e with effect from 1.12.2002 or thereafter.

By order of Governor

A.K.Tripathy
Principal Secretary to Government.
No.5285 /F.
PCC-8/2003

Finance Department
*****

RESOLUTION
Bhubaneswar, dated, 1st February, 2003

Sub. :- Time Bound Advancement scale of pay benefit for Teaching Non-teaching staff of the taken over schools.

The benefits of Time Bound Advancement scale under Orissa Revised Scales of Pay Rules, 1998 have been extended with effect from 1.11.2002 to the Primary School Teachers, Teachers of U.G.M.E. Schools, M.E. Schools and taken over High Schools, M.E. Schools etc. vide Resolution No.52119/F dt.11.11.2002 read with the Resolution No.52965/F dt.15.11.2002. As per the said Resolutions, it has been stipulated that those type of employees of Primary, U.G.M.E., M.E., Upper Primary Schools taken over High Schools and M.E. Schools in whose cases Time Bound Advancement Scales of Pay have been sanctioned under O.R.S.P. Rules, 1998 without specific authority from Finance Department, will have to refund the differential amount, drawn if any, from their monthly salary bill starting from December, 2002 and recoveries will be made within a period of 12 months starting from December, 2002 to November, 2003.

2. Some of the teachers of Primary, Upper Primary, U.G.M.E. Schools have filed Original Application in Orissa Administrative Tribunal (OAT) challenging the stipulations contained in the aforesaid Resolutions. However, Hon’ble O.A.T. in their order No.2 dt.13.12.2002 in O.A. No.( P)338/2002,( P) 339/2002, (P )340/2002, O.A. No.2257/2002, O.A. No.2259/2002 etc. have directed and observed as under:-

(I) “The purpose of granting Time Bound Advancement Scale is to compensate the employees for delayed promotion by placing them in a higher scale. Since the promotional prospect under the Government and Management are not identical, their stagnation in Government service in the same post/grade started only from 1989. However, to reduce the hardship caused to them, a cut off date has been fixed before completion of 15 years of Government service. In effect, this means that for teachers of taken over schools, the period of stagnation for
the purpose of granting Time Bound Advancement Scale has been fixed less than 15 years. If this is a relaxation of the settled principle, that is a favourable relaxation for the employees and should not be faulted.

(II) There is some merit in the plea put-forth by the applicants that deduction of pay by a heavy amount of about Rs.2000/- would cause undue hardship to them. This recovery can be postponed pending disposal of these applications if they would bind themselves with an undertaking that if they do not succeed in the case they are prepared to refund the amount treated as excess drawal for the period from 1.1.1996 till 31.10.2002 and in case they retire during the pendency of these applications they will raise no objection if this amount is recovered from the unutilized leave salary payable to them. It is, therefore, directed that no recovery be made from their pay bill for the month of December, 2002 subject to their furnishing this undertaking to the D.I. concerned within one week from the date of receipt of a copy of this order.”

3. In view of the interim order of the Hon’ble O.A.T. and after taking into account the genuine difficulties faced by others who have not approached the Hon’ble O.A.T. with regard to deduction of pay by a heavy amount of about Rs.2,000/- per month and in partial modification of F.D. Resolution No.52119/F dt.11.11.2002 read with Resolution No.52965/F dt.15.11.2002, Government have been pleased to decide as follows:-

(I) The arrear differential pay and allowances arising out of irregular and unauthorized sanction of Time Bound Advancement Scales of Pay in respect of the employees of Primary Schools, Upper Primary Schools, U.G.M.E. Schools, M.E. Schools, taken over High Schools and M.E. Schools will be recovered in at least 30 equal consecutive monthly installments or more commencing with April, 2003. The monthly installment may not exceed Rs.1,000/- per month if the total amount due for recovery is more than Rs.30,000/-. The monthly recovery would not be less than Rupees one thousand if the amount due for recovery is less than Rs.30,000/-.

(II) If the entire excess amount could not be recovered in 30 equal consecutive monthly instalments @ Rs.1,000/- per month before the concerned employee
retires/dies, the balance amount would be recovered from his/her post-retirement benefits.

(III) In respect of those who have retired/died after 1.11.2002, the entire unauthorized excess drawal or the balance thereof, if the recovery has been made partly, shall be recovered from the retirement benefits of the concerned employee.

(IV) The recovery from the post-retirement benefits may be made in order as given below:-

(a) Encashment of unutilized leave salary
(b) Gratuity
(c) Commuted Value of Pension
(d) Monthly Pension/ Family Pension
(e) Final G.P.F.

(V) An undertaking from all the employees who have not retired or who have retired, but retirement benefits have not been given, would submit an undertaking as in Annexure-I. The undertaking would be given in triplicate. One copy would be placed in the Original Service Book, second copy would be placed in the personal file of the concerned employee and the third copy be sent along with the pay bill to the concerned Treasury/Special Treasury/Sub-Treasury in which the first recovery is effected as per this undertaking.

(VI) In respect of those who have approached to the Hon’ble O.A.T. and an interim stay order has been given in their case, their monthly salary would be released after they furnish the undertaking to the D.I. concerned to the effect that in case they retire during the pendency of the writ applications, they will raise no objection if the amount is recovered from the unutilized leave salary payable to them.

4. The modifications as per this resolutions will come into effect from the date of issue. The other terms and conditions as per Finance Department Resolution No.52119/F., dated 11th November, 2002 read with Resolution52965/F., dated 15th November, 2002 will remain unchanged.

(A. K. Tripathy)
Principal Secretary to Govt.
Annexure - I

Form of Undertaking for recovery of the excess amount arising out of unauthorised sanction and drawn of Time Bound Advancement Scale.

I Sri / Smt._________________ son of / daughter of/ wife of/ husband of Sri / Smt. ___________________________ now serving as _________ in ______________________ Primary School/ U.P. School/ M.E. School/ Up-graded M.E. School / High School do hereby give my full consent agreeing to the recovery of Rs.________ (Rupees _______ ) only arising out of unauthorised sanction of Time Bound Scale in the manner indicated below.

(i) At the rate of Rs.1000/- per month in 30 consecutive monthly instalments or in _____ nos. of instalments @ of Rs.1000/- per month till my date of superannuation on ____________ whichever is less.

(ii) The balance amount of Rs.__________ be recovered from my post retirement benefit in the order given below.
(a) Encashment of unutilised leave salary.
(b) Gratuity.
(c) Commuted value of Pension.
(d) Monthly Pension / Family Pension.
(e) Final G.P.F.

Full Signature
Date___________

Accepted by me,

Signature of D.I. with date.

N.B.:

(1) In respect of those who have retired/died after 1.11.2002, the entire unauthorized excess drawal or the balance thereof, if the recovery has been made partly, shall be recovered from the retirement benefits of the concerned employee.

(2) Suitable modification can be made depending on the amount of recovery, amount already recovered, date of retirement etc. 

(vide Para 3 (i) & 3 (ii)

(3) This Undertaking would be given in triplicate. One copy would placed in the Original Service Book, the second copy would be kept in the personal file of the concerned employee and the third copy be sent along-with the pay bill to the concerned Treasury / Special Treasury/ Sub-Treasury in which the first recovery is effected as per this Undertaking.
RELATING TO BUDGET
FINANCE DEPARTMENT
***
No. Bt-I-8/2002- 19666 (396)/F., Dated. 5.4.2002

To

All Departments of Government,
All Heads of Departments,
All District Treasury/Special Treasury/Sub-Treasury.

Sub:- Placing of Allotment on salary and Non-salary items at the disposal of D.D.Os and indicating allotment in the monthly salary bills of Government employees.

The Undersigned is directed to say that in Para-5 of Finance Department Memo No.53796 (236)/F., dt. 01.11.2001 a prescribed proforma for issue of allotment orders by the C.Os to the D.D.Os has been appended. Now it has been decided to computerise the expenditure on all units of appropriation within the approved budget provision to ensure financial discipline. Hence it is felt essential that the allotment presented to the Treasuries shall indicate the detail code Nos. against the detail unit of appropriation as it appears in the printed budget.

Therefore, C.Os should indicate the description and the code Nos. of the unit of appropriation as mentioned in the respective budget books while preparing their D.D.O. wise budget allotment.

Keeping in view of the above facts a revised proforma has been designed and enclosed (Annexure-I) for issue of allotments by the C.Os to the D.D.Os henceforward. The previous proforma appended in Finance Department Memo No. 53796 (236)/F., dt. 01.11.2001 is here by withdrawn.

The proforma to be used to watch the expenditure at Treasury Level has also been revised accordingly and enclosed (Annexure-II) to be used for maintenance of Register at their level.

A sample copy of the Annexure-I filled in is also enclosed for facilitating ready reference.

S.O-cum-Joint Secretary to Govt.
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ESTABLISHMENT CODE

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ITEM OF EXPENDITURE - 2

ITEM OF EXPENDITURE - 3

ITEM OF EXPENDITURE - 4

ITEM OF EXPENDITURE - 5

ITEM OF EXPENDITURE - 6

(To be Continued for the items as per Budget Provisions)
REMARKS

Memo No._______________________/  Dated_______________________
Copy forwarded to _________________________________________________________________(D.D.O.)/ District Treasury/Special Treasury/

Sub-Treasury Officers Concerned/____________________________________________ Department (Administrative Department Concerned)/ A.G., Orissa

For Information and necessary action.

Signature of the Controlling Officer/
Accounts Officer / F.A.-cum-CAO/F.A./AFA
Date____________________/

Signature of the Controlling Officer/
Accounts Officer / F.A.-cum-CAO/F.A./AFA
(To be signed again in Ink/Dot Pen)
Date____________________/
# ANNEXURE - II

(D.D.O WISE CONTROLLING REGISTER TO BE MAINTAINED BY TREASURY)

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**GRAND TOTAL**
FINANCE DEPARTMENT
***


To
All Department of Govt.
All Heads of Department

Sub : Placing of special allotment for drawal of arrear salary of the Govt. employees.

The undersigned is directed to say that it has been brought to the notice of Finance Department that the payment of current salaries and other personal entitlement of Govt. employees are being affected due to drawal of substantial amount of arrear salaries for which specific budget provision has not been made for the purpose in the respective Demand for grant of the Department.

In order to avoid inconvenience caused to the Govt. employees in payment of their regular salary, it has been decided that no such arrear salary should be drawn unless special allotment is communicated by the Administrative Department / controlling officers to the respective D.D.Os for drawal of the same.

Additional Secretary to Govt.
FINANCE DEPARTMENT.

***

No. Bt-I-8/2002-23681/F., Dated 02.05.2002

From

Sri D.K. Dwivedy,
Special Officer-cum-Joint Secretary to Govt.

To

All District Treasury Officers/
All Special Treasury Officers/
All Sub-Treasury Officers.

Sub: Placing of allotment on salary and Non-Salary items at the disposal of D.D.Os and indicating allotment in the monthly salary bills of Govt. employees.

Sir,

I am directed to invite a reference to this Department letter No.19666 (396)/F, dt.05.04.2002 on the above subject and to say that the D.D.O Codes have been allotted by the A.G. Orissa only in case of D.D.Os drawing their bills from the Treasuries/Sub-Treasuries where computerization system of accounting has been introduced. For other Treasuries and Sub-Treasuries no D.D.O. code has so far been designed by the A.G. Orissa.

Therefore, it is requested that the D.D.O. code in the allotment order may not be insisted upon if the accounts of the Treasury has not been computerized and only the designation of the D.D.O. may be accepted for preparation of the ledger.

Yours faithfully,

Special Officer-cum-Joint Secretary to Government.
From
Shri K.C. Badu, IAS,
Additional Secretary to Govt.

To
The Registrar (Administration),
High Court of Orissa, Cuttack.

Sub: Placing allotment of salary and non-salary items at the disposal of D.D.Os etc.

Sir,

I am directed to invite a reference to your letter No.3631 dt.29.4.2002 addressed to Secretary to Government of Orissa, Finance Department on the subject noted above and to say that in view of the clarification given in your aforesaid letter regarding hierarchical structure of judicial administration in the State, the Principal District Judge, which controls the Courts under their local jurisdiction subject to the superintendence of the Hon’ble High Court in all administrative and financial matters, may issue the allotment order to his own office, to the office of Sub-Judge, Sub Divisional Judicial Magistrate and all other sub-ordinate establishments under his control. As stated, it is not necessary that the Registrar, Orissa High Court will issue allotment order to the Sub-ordinate offices. However, the Registrar (Administration) will issue allotment to his own establishment.

2. The concerned Treasury Officer/ Special Treasury Officer/Sub Treasury Officer are being informed accordingly.

Yours faithfully,

Addl. Secretary to Government
FINANCE DEPARTMENT

***

NO.Bt.-I-8/2002(Pt-II)/35004 (235) /F., Date: 24.07.02

To

All Departments of Govt.,
All Heads of Departments,

Sub: Placing of Special Allotment for drawals of arrear Salary of the Govt. employees.

The undersigned is directed to say that instructions were issued in Finance Department Memo No.21151(236)/F., dated 17.04.2002 in which it was indicated that no arrear salary should be drawn, unless special allotment is communicated by the Administrative Department/ Controlling Officer to the respective D.D.Os for drawal of the same. This has caused inconvenience and confusion for drawal of regular salary of the previous financial year, which could not be drawn due to want of allotment in time. In order to avoid inconvenience and to facilitate drawal of monthly salary, the position is clarified as under.

(i) Non-drawal of monthly salary relating to the previous financial year or any past period due to want of allotment during that year may be drawn out of the current year’s budget on receipt of the normal allotment communicated for salary. To be more specific, clearance from Finance Deptt. for special allotment from the Administrative Department/ Controlling Officer to the respective D.D.Os is not necessary. However the monthly salary of the current financial year and un drawn monthly salary of the previous year, if any shall be drawn out of the total allotment
received on salary and in no case the expenditure shall be exceeded the allotment received.

(ii) Arrears arising out of the normal entitlements like increment, House rent allowances, Leave Salary, Late receipt of L.P.C. due to transfer of Government employees, stepping up of pay, antedating and such other arrear pay due to want of budget provision etc. shall be met out of the existing budget provision and the allotment received.

(iii) Arrear arising out of Fixation of Pay in the Revised Scale of pay, Fixation of pay in the U.G.C. scale of pay, arrear arising out of regularisation of service period of any Government servant and such other arrear pay fixation involving heavy financial implication exceeding Rs.20,000/- (Rupees twenty thousand) only in a particular case shall not be paid out of the existing budget provision without special allotment and concurrence of Finance Department.

(iv) The arrear differential D.A. w.e.f. 01.01.2001 and 01.07.2001 and upto 31.07.2002 shall be drawn only after specific budget provision is made and specific allotment is communicated. However the differential D.A. w.e.f. 01.08.2002 may be drawn along with the monthly salary within the total allotment received by the concerned D.D.Os.

Additional Secretary to Govt.
From: Shri K.C. Badu, IAS, Addl. Secretary to Government
To: All Departments of Government
All Heads of Departments.

Sub: Placing of Special Allotment for drawal of Arrear Salary of the Government employees.

In paragraph-6 (ii) and (iii) of the proceedings of the meeting held on 27.3.2002 regarding placing of allotment under salaries and other appropriations to the DDOs which was communicated in Finance Department letter No.19417(236)/F, dated 4.4.2002 it was stipulated as under:

“(ii) Salary allotment should be released at a time under Non-Plan and State Plan. In case of Central Plan and Centrally Sponsored Plan salary allotment can be issued for six months at a time and thereafter the balance allotment under salary and allotment under non-salary shall be regulated depending on the release of Central Assistance. In respect of Non-salary items 75% of the budget provision under Non-Plan should be released at a time and in case of State Plan the non-salary allotment will be issued as per necessity.

(ii) The current salary should be paid first and arrear salary should be paid after approval of Secretary of Administrative Department and if necessary, concurrence of Finance Department may be obtained depending of the budget provision.”

2. Subsequently, in Finance Department letter No.35004(235)/F, dated 24.7.2002 while communicating the need for placing special allotment for drawal of arrear salary of Government employees, it was stipulated among other things as under:

“The arrear differential D.A. with effect from 01.01.2001 and 01.07.2001 and up to 31.07.2002 shall be drawn only after specific budget provision is made and specific allotment is communicated. However, the differential D.A. with effect from 01.08.2002
may be drawn alongwith the monthly salary within the total allotment received by the concerned DDOs.”

3. It has been represented from various quarters that because of stipulation communicated on placing of special allotment for drawal of arrear Salary and arrear D.A., the Government employees who have retired are facing difficulties in finalisation of their retirement benefits for want of upto date drawal, as the special allotment for drawal of arrear salary and arrear differential D.A. for them is not being communicated in time by the concerned Controlling Officer. This has caused avoidable delay in finalisation of post-retirement benefits of retired Government employees.

4. It may be pointed that while sanctioning two fresh doses of D.A. to the Government employees by the Finance Department in their Office Memorandum No.CS-IV-6/2000-33417/F., dated 15th July, 2002, it was stipulated that “Government employees who have retired by now, the instalments of D.A. payable in accordance with this office Memorandum including the arrear from 1.1. 2001 shall be paid in cash. Similarly, the instalments of D.A. sanctioned from 1.1.2001 and 1.7.2001 including the arrear from 1.1.2001 shall be paid in cash to employees who are due to retire on or before 31.3.2002.”

5. The matter has been re-examined in Finance Department in the light of the representations received from various quarters regarding difficulties faced by the retired Government employees or those who are due to retire by 31.3.2003 for drawal of their arrear salary and arrear D.A. Accordingly, in partial modification of the instruction issued in Finance Department letter No.35004(235)/F., dated 24.7.2002, the following instruction may be followed.

(i) The arrear D.A. and salary of the retired Government employees or the Government employees who are due to retire on or before 31.3.2003 may be drawn by the concerned DDOs out of the total allotment received under Pay, D.A., H.R.A. etc. and no separate allotment may be made for arrear D.A. or insisted upon and arrear salary in respect only those who have already retired or those who are due to retire by 31.3.2003.

(ii) The arrear D.A. and salary for the retired Government employees or those who are due to retire by 31.3.2003 may be met out of the existing budget provision and in this regard the Department concerned may give sufficient justification for additional requirement of the existing budget provision on account of the arrear D.A. and salary at the time of asking supplementary provision.
(iii) As pointed in Para-I, it was clearly stipulated that the allotment of salary should be issued at a time as soon as the budget is passed. But it is seen that the allotments are not being issued in time by the concerned officers and Heads of Departments are not discharging their responsibilities in this regard. It is once again impressed upon the Controlling Officer that the allotment of salary should be issued in time keeping in view the budget provision and each Heads of Department would give a certificate to the Secretary of the Administrative Department to that effect by end of May, every year. The salary provision should not be communicated in different spells and this should be released at a time by correctly ascertaining the requirement of the concerned DDOs as communicated in Finance Department Letter No-19417 (236)/F., Dated – 04.04.2002.

(iv) While submitting the requirement by the DDOs to the Controlling Officers, the requirement of arrear D.A. and salary for the retired Government employees and for those who are due to retire by 31.3.2003, should be specifically mentioned and the details be compiled at the time of submitting supplementary budget proposal to Finance Department, wherever necessary and unavoidable.

6. The Controlling Officers are requested to follow the instruction scrupulously and communicate the same to the DDOs under their control for immediate compliance. The F.As of all the Administrative Departments shall monitor the placement of salary allotment in the Heads of Department and keep their Secretaries informed.

Addl. Secretary to Government
To

All Budget and Expenditure Branches of Finance Department.

Sub: Sanction of OCF Advance.

The undersigned is directed to say that proposals for sanction of OCF Advance are being finalised at present at the level of Expenditure Branch without being routed through the Budget-I and Resources Branch. OCF is a mechanism which should be resorted to in case of urgent necessity for which the expenditure was not foreseen at the time of formulating the Budget.

2. Advance from OCF is to be resorted to implement priority programme like relief, State share under IAY etc. It may be clarified that there are no extra resources for these essential programmes and the cash outgo through the OCF advance should be within the overall resources estimates for the year. Any advance from OCF is an additionality over the estimated expenditure. This would result in addition to the deficit at the end of the year.

3. Now a days, a practice has developed to take OCF advance even to meet the deficit under a particular unit of appropriation. This tendency needs to be checked and curbed.

4. Advance from Orissa Contingency Fund (OCF) is an additionality over and above the approved plan ceiling and therefore prior concurrence of Planning and Co-ordination Department is mandatory before the proposal is processed for approval of the Governor.

5. In order to keep the expenditure within the over-all approved budget, it is necessary to regulate and priorities the advance from OCF. Accordingly, any proposal for sanction from OCF should be processed in the manner indicated below.

(i) The proposal for advance from OCF received from Administrative Departments shall at the first instance be received by the concerned Expenditure Branch and the Expenditure Branch would examine the urgent necessity and the unavoidability of the proposal and whether this can be deferred. Proposal for sanction of advance from OCF must be accompanied by identification of savings to recoup the advance proposed.

(ii) The Expenditure Branch after being satisfied that the advance from OCF can not be avoided, may record their findings with justification and send the same to Budget-I Branch. The Budget-I Branch would indicate the availability of fund in the corpus and whether previous advance has been recouped and the outstanding un-recouped advance.
(iii) The Budget-I Branch then shall refer the file to Resources Branch where they will indicate and recommend their findings whether advance from Contingency Fund can be accommodated within the over-all receipt estimated for the year and what would be result of giving additional outlay to recoup the advance. The result of advance on closing deficit and plan outlay must be indicated.

(iv) The Resources Branch, after recording their findings with reference to position of resources and plan outlay, will take appropriate orders from Principal Secretary through the Additional Secretary in-charge of Resources.

(v) The Principal Secretary there-after will record his observation. Principal Secretary if recommends the sanction of OCF advance may record the same and then endorse the proposal to Development Commissioner for his kind consideration to examine the allocation of additional plan ceiling and the manner in which the proposed advance is to be recouped. Development Commissioner may record his findings and if he recommends for sanction of advance, may endorse the proposal for approval of the Governor through Chief Secretary, Finance Minister and Chief Minister.

6. This issues with the approval of Principal Secretary, Finance Department.

7. Instructions indicated above shall be followed by all Branches of Finance Department.

Additional Secretary to Govt.
FINANCE DEPARTMENT

R E S O L U T I O N

No. 52214/F, Dated. 12.11.02
SG – 3/2002

Sub:- Criteria and Guidelines to be followed for Govt. Guarantees for loans by public sector undertakings/Urban Local Bodies/Co-operative Institution and Companies etc.

The State Govt. are often required to provide guarantees for borrowings by public sector undertakings, co-operative institutions, urban local bodies and State owned companies etc. under Article 293(1) of the constitution of India within such limit as may be prescribed for facilitating flow of funds to the priority sectors. Although the guarantees do not form part of the debt burden, but in the event of default by the borrowing agencies, the Govt. have to repay the debt as the guarantee becomes the liability of the State. This also has an adverse impact on the State finances. For ensuring fiscal sustainability and ensuring more discretion and selectivity in the matter of taking and giving of guarantees, and to regulate sanction, extension of guarantees and their continuance, it is considered necessary to lay down certain guidelines and to modify the earlier guidelines issued in the past as outlined hereunder.

2. The proposal for guarantee by Govt. must be justified on the grounds of the public interest. The concept of the public interest has wide ranging connotations and does not admit of a precise definition. However cases cited below will illustrate some of the examples of public interest. These are illustrative only.

(i) Loans to be made available at concessional rate of interest meant for the development of the S.T., S.C. and Other Backward people through the schemes approved by Govt. of India or State Government.

(ii) The loan will ensure reduction of debt servicing liabilities of the concerned organisation by way of repaying the earlier costly loans.

(iii) The loans which will leverage more Central Assistance in the shape of grant or subsidy.
(iv) There is no risk of contingent liabilities accruing for the State Govt. because of better performance in the past.

(v) The loan will lead to restructuring and right sizing of the concerned organisation and reduce the burden on the State Govt.

(vi) There is no default on the part of the concerned organisation in paying the dues of State Govt. and financial institutions for which State Govt. guarantees were provided in the past.

(vii) Any other reason to be recorded in writing as to how it is in public interest to be given guarantee and if not given how it will affect the public interest.

3. The proposal for guarantee should be examined by the Administrative Department as a proposal for loan with reference to:

   (a) Public interest which the proposed guarantee will serve.

   (b) Credit-worthiness of the borrower to see that no undue risk is involved in giving the guarantee.

   (c) Terms and the conditions of the borrowings in case of market borrowings and negotiated loans from financial institutions to see that they are in conformity with those approved by the Reserve Bank of India;

   (d) Other conditions, if any, which should also be imposed by Govt. while giving guarantee i.e period of guarantee, levy of guarantee fee to cover the risk, representation of Government on the Board of Management, mortgage or lien on assets, submission of periodical reports and accounts to Government and verification of continued credit-worthiness of the borrower etc.

4. The guarantee shall be given only in the public interest as outlined in para-2, for a specified period, renewable in case considered fit. The borrower availing of loan on the cover of the Govt. guarantee shall not raise any further loan or alienate its assets without prior approval of the Finance Department.

   (i) No Govt. guarantee shall be given to any private individual or institution or company unless share capital contribution of Government or any other public sector unit is more than 50%.

   (ii) No Govt. guarantee shall be given unless accounts of the borrowing organisation have been finalized and audited for last two years.
(iii) The Govt. may continue to give performance guarantee in the interest of development of infrastructure projects.

(iv) Govt. will charge guarantee commission subject to maximum of one percent. However, depending on the default and risk of the project, the Govt. may enhance the rate of commission.

5. The Finance Department while examining the guarantee proposal will ensure that the total outstanding Government guarantees as on 1st day of April every year shall not exceed 100% of the State Revenue Receipts of the 2nd preceding year, as reflected in the books of accounts maintained by the Accountant General. Attempts should be made to bring this gradually to the level of 80% over the next five years. For this purpose, the State’s revenue receipts would include as follows:

(a) State’s Own Tax Revenue.

(b) States Own Non-Tax Revenue.

(c) Devolution of shared tax under the award of the Finance Commission.

6. Ordinarily, all cases of initial sanction and also for renewal and extension of guarantee should be submitted by the Administrative Department to the Cabinet in shape of Memorandum with prior consultation with Finance Department for obtaining approval. While submitting Cabinet Memorandum for scrutiny and concurrence by Finance Department, the Administrative Department should clearly indicate the detailed status of the organisation, Share Capital investment by Govt. and Non-Govt. sources, profit / loss position, Govt. loan incurred (repaid and balance outstanding), earlier Govt. guarantee, if any given and outstanding, Ways & Means advance, if any sanctioned and outstanding, staff position (sanctioned strength and present strength), engagement/ disengagement of DLR/NMR employees, justification of Govt. guarantee for the public interest as defined at Para- 2 & 3 above, viability of the organisation for repayment of loan and consent for payment of guarantee commission to Govt. in the prescribed rate etc. Along with the Cabinet Memorandum the Administrative Department should also submit the clear position of the organisation in brief in the prescribed checklist annexed in Annexure – I for better appreciation of the proposal. But in urgent cases, the guarantee may be given with the approval of the Finance Minister and Chief
Minister and all such cases must be submitted to the Cabinet for ratification and post-facto approval.

7. The guarantee commission in any case of guarantee shall be recovered on the maximum amount of guarantee sanctioned irrespective of the amount availed or outstanding on 1st April each year till liquidation of loan. Any fraction period for sanction of guarantee and liquidation of loan shall be treated as one year for calculation of guarantee commission. The borrowing organisations are also required to pay guarantee commission for one year in the prescribed rate in case of adhoc borrowing from the financial institutions including Reserve Bank of India if the loan is obtained and repaid in the same year. The rate of guarantee commission to be charged on various borrowers in respect of the guarantees sanctioned and to be sanctioned by Govt. is indicated in the enclosed Appendix-I. Any loss of revenue in this regard will be recovered from the person who is responsible for collecting the guarantee commission. No waiver / reduction of guarantee commission will be entertained.

The guarantee commission shall be deposited in the Treasury under the Head “0075-Miscellaneous General Services-108-Guaranteee Fee” and the copy of the Treasury Challan is to be made available to Administrative Department and Finance Department as well.

8. At the time of sanctioning a fresh guarantee, the previous cases of guarantee, if any, given in favour of the borrowing institution should be examined in detail and the position of the outstanding dues against those guaranteed loans should be reflected in the guarantee sanction order for obtaining the concurrence of Finance Department. A standard format for the purpose is annexed in Annexure – II which should be used hence-forward for sanction of guarantee and the copies of the guarantee sanction orders should be made available to the A.G. (Audit) Orissa, Finance Department (C & I Branch) and Reserve Bank of India as well.

9. (i) After guarantee is sanctioned, the borrower shall execute an agreement with Government in the form prescribed and annexed in Annexure-III for payment
of principal, interest, guarantee commission and due performance of other obligations. The agreement shall have to be vetted by F.D. with reference to the terms and conditions imposed while agreeing for guarantee.

(ii) In case the borrower has not executed agreement to avail loan from the financing institution on the basis of the guarantee sanctioned by Administrative Department, the Administrative Department shall take immediate step to cancel the guarantee with prior concurrence of Finance Department so that guarantee fee will not be charged by Finance Department.

10. Reduction/ rephrasing of guarantee on account of repayment by the borrowing institution will be considered on merit with the consent/ clearance of the lending institution and prior concurrence of the Finance Department, so that the guarantee commission will be charged on the reduced amount only.

11. Whenever any guaranteed loan has been liquidated fully, the borrowing institution should obtain clearance certificate from the financial institution and move Finance Department through the Administrative Department for closure of the Government guarantee and for cancellation of original guarantee documents so that further guarantee Fee will not be charged by Finance Department on account of liquidation of loan. In the absence of such cancellation, the borrowing institution shall continue to pay the guarantee commission until such cancellation is made.

12. Administrative Department will maintain the guarantee ledger specifying the amount of guarantee sanctioned, actual amount of loan availed, name of the financing institution, loan repaid (principal & interest), balance outstanding, rate of guarantee commission, guarantee commission due, guarantee commission paid, guarantee commission outstanding G.O.-wise which is subject to Audit by A.G, (Audit) Orissa and send periodical report (in every six months i.e. 1st week of July and 1st week of January) to Finance Department so as to enable the Finance Department to prepare a comprehensive report in shape of Explanatory Memorandum to be placed before the State legislature on the liabilities that state may incur in future. This ledger shall be maintained in format enclosed at Annexure –IV.
13. Each case of guarantee should be periodically reviewed at least twice in a year by the Administrative Department to see that the need for guarantee continues and that Government interest continues to be safeguarded. For this purpose, published account of the borrower should be scrutinised and periodical reports etc. called for from the borrower as also from the Government representative on the Board of Management, if any. Whenever justified, action to withdraw the guarantee should be taken by the Administrative Department. The borrowing institution shall have to furnish half-yearly return to Administrative Department and P.E Department.

14. (i) For default on the part of the borrower in repayment of loan / repayment of interest, sums paid by Government to the lending institution in discharge of guarantee shall be treated as sum due from the borrower to the Government. These sums together with interest thereon at such rate as may be determined by Government from time to time, will be recoverable from the grants, subsidy, if any, payable by Govt. to the borrower, whenever possible. The said sums may also be recovered as arrear land revenue under OPDR Act 1962.

(ii) Any claim arising out of a guarantee should be lodged with Government within one month from the expiry of the period of guarantee, failing which the liability of the Government will cease towards any loss or damage caused to a lending institution because of default of the borrower in discharging its obligation to the lending agency during the period of validity of the guarantee.

15. If at any time during the continuance of the guarantee, Government feel that the activity of the borrower/lending institution is detrimental to the interest of the State Government, the latter shall have the option, subject to the condition stipulated in the agreement, if any, with the lending institution and after giving 30 (thirty) days notice to the lending institution and the borrower, to revoke the guarantee so far as it relates to future transaction covered thereby. Administrative Departments are competent to revoke guarantee whenever justified under intimation to Finance Department.

16. At present, the Finance Department is placing before the Orissa Legislative Assembly the guarantee position in an Appendix in the Explanatory Memorandum.
Besides this, the guarantee position is also being indicated in the “Budget At a Glance”, which is being placed in the Orissa Legislative Assembly. But these information so placed are not adequate to indicate the quantum of liabilities the State Government have already incurred. It is, therefore, necessary that the guarantee position should be placed before the Orissa Legislative Assembly separately and this would include interalia the following.

(i) The institution-wise total guarantee given, guarantee outstanding, guarantee fees payable, guarantee fees paid and the guarantee fees outstanding.

(ii) The details of the institutions from which the guaranteed loan availed and the position of the guaranteed loan and interest thereon paid or defaulted.

(iii) The notice received by the Finance Department to discharge the contingent liabilities arising out of default of the concerned organisations in not discharging the same in time.

(iv) The particulars of the contingent liabilities already discharged and likely to be discharged.

(v) The loan and guarantee position and other liabilities, if any.

(vi) Any other relevant information affecting the State finances arising out of the guarantees given by the State Government.

17. This supersedes all the previous instructions/clarifications issued on regulating Govt. guarantee.

By Order of the Governor

Sd/-

(A.K. Tripathy)

Principal Secretary to Govt.
### SCHEDULE OF GUARANTEE COMMISSION

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Types of Institutions</th>
<th>Form of Credit</th>
<th>Rate of guarantee fees</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Apex Co-operative Credit institutions like State Co-operative Bank, State Co-operative Land Development Bank and other credit Co-operatives etc.</td>
<td>Bonds / Debentures</td>
<td>0.02 % only once at the time of issue. 0.01% payable on 1st April each year on the maximum amount guaranteed.</td>
</tr>
<tr>
<td>2.</td>
<td>Co-operatives other than Apex Co-operatives credit institution and Credit Co-operatives.</td>
<td>All forms of credit</td>
<td>0.25% payable on 1st April each year on the maximum amount guaranteed.</td>
</tr>
<tr>
<td>3.</td>
<td>Local Bodies including Improvement trusts, Housing Board.</td>
<td>Bonds/ Debentures</td>
<td>0.25% only once at the time of issue. 0.25% payable on 1st April each year on the maximum amount guaranteed.</td>
</tr>
<tr>
<td>4.</td>
<td>Public Sector undertakings and enterprises including Statutory bodies like GRID Corporation, OHPC, OPGC, Orissa State Financial Corporation, Orissa State Warehousing Corporation etc.</td>
<td>Bonds</td>
<td>1% only once at the time of issue 0.50% payable on 1st April each year on the maximum amount guaranteed.</td>
</tr>
<tr>
<td>5.</td>
<td>All other Institutions (not included in item 1 to 4 above).</td>
<td>All forms of credit</td>
<td>1% payable on 1st April each year on the maximum amount guaranteed.</td>
</tr>
</tbody>
</table>

Note (A) : The following are exempted from levy of guarantee Commission.

(i) R.B.I concessional finance for short-term and medium term loans for agricultural purpose secured by the State Co-operative Bank.
(ii) Loans from the Rural Electrification Corporation secured by the GRID Corporation of Orissa Ltd. for Rural Electrification Schemes.
(iii) All projects refinanced by the NABARD.
(iv) Guarantee for payment of dividend to IDBI on the Share Capital investment in Orissa State Financial Corporation.

Note (B) :- The guarantee commission is to be charged from the date of the guarantee sanctioned on the maximum amount guaranteed irrespective of the amount availed or outstanding on 1st April each year till liquidation of the loan. Any fraction period for sanction of guarantee and liquidation of loan shall be treated as one year for calculation of guarantee commission.
ANNEXURE – I

Check list for processing Guarantee proposal by the Administrative Department

1. Name of the organisation in whose favour guarantee is proposed.

2. Status of the organisation (in one paragraph)

3. **Share Capital invested so far from different sources.**
   (i) By Government
   (ii) Non-Government
   (iii) Others, if any

4. (i) Profit/Loss of the organisation for the last three years as per the Audit.
   (ii) Dividend declared so far.

5. (i) Progressive amount of Government loan sanctioned up to the end of the previous financial year.
   (ii) Loan repaid up to the end of the previous financial year
   (iii) Balance loan outstanding up to the end of the previous financial year
      (a) Principal .
      (b) Interest .
   (iv) Whether the Government loans are serviced regularly, if not the brief reasons there-of.

6. (i) Progressive amount of guarantee sanctioned.
   (ii) Guaranteed loan outstanding
      a) Principal
      b) Interest
   (iii) Whether guaranteed loans (Principal + Interest) are serviced regularly, if not, the brief reasons there of.
   (iv) Guarantee fee due as on 1st April of the year
   (v) Guarantee fee paid as on date
(vi) Guarantee fee outstanding as on date
(vii) Reasons for default in payment of guarantee fee, if any.

7. **Ways and Means Advance**
   (i) Sanctioned amount and date of sanction.
   (ii) Outstanding as on date
        a) Principal
        b) Interest
   (iii) Whether Ways and Means Advance are serviced regularly; if not, the brief reasons there of.

8. **Staff Position**
   (i) Sanctioned Strength
   (ii) Present Strength (in position)
   (iii) DLR/NMR employee in position, if any
   (iv) Steps taken to disengage the DLR/NMR employees

9. **Amount of present guarantee sought for**

10. Justification of the proposed Government guarantee for the public interest including repayment of proposed guaranteed loan by the borrowing organisation, if allowed, along with payment of guarantee fee to be levied by Government.

Signature and Seal of the Head of the borrowing organisation

Countersignature of the Secretary of the Department
ANNEXURE – II
FORMAT FOR SANCTION OF GOVERNMENT GUARANTEE

To
The Managing Director/ Chairman

Sub :- Sanction of State Govt. guarantee in favour of ………………………………………….. to borrow loan of Rs………………………………….. from ……………………………… for the purpose of …………………………………………

Sir,

I am directed to convey the sanction of Government guarantee for loan of Rs………………………(Rupees……………………………………………………………………………………...) only in favour of …………………………………………. (borrowing institution ) to borrow loan of Rs…………… (Rupees………………) from …………………………………………. (Financial Institution) @…………% interest per annum which will be repaid within …………. years for implementation of……………………….. programme.

The guarantee commission @ …….% will be charged once / every year till final liquidation of the loan.

The detailed particulars of the previous loan alongwith the present loan and the mode of repayment etc of the borrowing institution is enclosed in the proforma annexed here with.

The Accountant General (Audit) Orissa is being informed.

This has been concurred in by Finance Department vide their UOR No………… dated …………..

Sanctioning Authority

Memo No._________________. Dt._____________

Copy alongwith the proforma forwarded to ……………………………….. (lending financing institution ) for information and necessary action.

Sanctioning Authority

Memo No._________________. Dt._____________

Copy alongwith the proforma forwarded to Accountant General (Audit) Orissa, BBSR for information and necessary action.

Sanctioning Authority

Memo No._________________. Dt._____________

Copy alongwith the proforma forwarded to ……………………………….. (other concerned authorities ) for information and necessary action.

Sanctioning Authority

Memo No._________________. Dt._____________

Copy alongwith the proforma forwarded to Finance Department (C & I Branch) for information and necessary action.

Sanctioning Authority

Memo No._________________. Dt._____________

Copy alongwith the proforma forwarded to Reserve Bank of India (DEAP Cell), 2nd Floor, Bhubaneswar for information and necessary action.

Sanctioning Authority
P R O F O R M A FOR SANCTION OF GOVERNMENT GUARANTEE

1. Name of the Borrowing Institution :-

2. Name of the Creditor (Financing Institution) :-

3. Amount of guarantee sanctioned :-

4. Purpose of Loan :-

5. Period of Loan :-

6. Rate of interest :-

7. Mode of repayment :-

8. Other conditions attached to the loan, if any :-

9. Rate of guarantee fee: -

10. Progressive total sum guaranteed (including the present one) till date: -

11. Total amount of loan availed against the previous guarantee

12. Amount outstanding against the availed loans shown above

<table>
<thead>
<tr>
<th></th>
<th>Defaulted instalment amount as on</th>
<th>Balance not due as on</th>
<th>Total Balance as on</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
<tr>
<td>(a) Principal</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) Interest</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

13. Action taken to clear the defaulted Principal and Interest

Sanctioning Authority
ANNEXURE - III
FORMAT FOR EXECUTION OF AGREEMENT

This agreement is made on ______________day ______________ 200 between
____________________having his office at ___________________ hereinafter referred
to as “Principal Debtor” (Which expression shall unless excluded by or it be repugnant to
the context be deemed to include its successors and assignees) of the one part and the
GOVERNOR OF ORISSA hereinafter referred to as “Government” (Which expression
shall unless excluded by or it be repugnant to the context or meaning there-of be deemed
to include his successors in Office and assignees) of the other part.

Whereas the principal debtor has requested the Government to guarantee due
repayment by the principal debtor to the __________________(hereinafter referred to
as the lender) of the loan of Rs._________________ agreed to be lent and advanced by
the lender to the principal debtor as per the terms and conditions appearing in the schedule
to this agreement together with interest thereon which the Government has agreed to do on
the terms and conditions hereinafter appearing and sanctioned guarantee of
Rs.____________ in favour of the principal debtor in ______________ Deptt. G.O. No
______________ dt.______________ (Copy enclosed).

Now this Deed witness AND it is hereby agreed by and between the parties hereto
as follows:-

1. The principal debtor agrees to pay to the Government of Orissa a guarantee fee
   at the rate of __________ % per annum on the maximum amount of guarantee sanctioned
till liquidation of the loan as prescribed under the guarantee rule issued by Finance Deptt.
in Resolution No.______________ dt.______________.

2. In case of default in due payment of fees by the principal debtor to the
   Government as aforesaid without prejudice to any other rights and remedies available to
   the Government, it shall have the right and be entitled to recover from the principal debtor
   the amount due and payable by the principal debtor as a Public demand under the Orissa
Public Demands Recovery Act, 1962, or any statutory modifications thereof for the time being in force.

3. In case the principal debtor defaults in making repayment of principal and/or payment of interest on due dates and the Government is required to pay the same to the lender under the terms of the guarantee, the amount so paid (principal and interest) by the Government to the Lender shall be treated as loan and shall be recoverable from the principal debtor carrying interest at a rate not less than that charged by the lender. Such interest shall be calculated from the date of payment made by Government to the lender. Other terms of repayment like period of repayment will be suitably fixed.

Provided that in case the principal debtor does not pay the amount according to terms and conditions stipulated, it shall be open to the Government to recover the entire amount from the principal debtor, without prejudice to any other remedies available, as a public demand under the Orissa Public Demands Recovery Act, 1962 or any statutory modification thereof for the time being in force.

4. Within nine months from the end of the Accounting Year of the principal debtor, the principal debtor shall send every year during the subsistence of the said guarantee to the Government in Finance Department and to the Accountant General, Orissa return/statement certified to be true by a qualified Auditor approved by Government giving full and complete information of his/its assets and liabilities, profit and loss etc. If, however, the accounts could not be audited within the period aforesaid, the principal debtor shall furnish unaudited accounts. As soon as the accounts are audited, the same should be furnished within one month of receipt of such audited accounts. The principal debtor shall, at all times hereafter during the subsistence of the guarantee, produce the records, accounts, stores and stocks etc. to Government and Accountant General, Orissa for audit and inspection, as and when required by the Government or the Accountant General, Orissa.

5. In consideration of the aforesaid, the principal debtor both hereby agrees that in order to secure Government in respect of financial obligations undertaken hereunder by the deed of guarantee executed / to be executed by the Government in favour of the lender,
the principal debtor shall furnish to the Government such security as the Government may require the principal debtor to furnish including a mortgage on his entire assets both movable and immovable subject to then existing charge, if any, thereon.

6. If at any time during the subsistence of the continuing guarantee Government feel that the activity of the Principal Debtor / Lending Institution is detrimental to the interest of the State Government, the State Government shall have the option after giving 30 days notice to the Lending Institution and the debtor to revoke the guarantee as to the future transactions covered thereby.

In witness whereof the principal debtor has set his hand and affixed his/its common seal in the manner as provided by law and the Secretary to Government__________________ Department has for and on behalf of the Governor of Orissa set his hand and affixed the seal of his office thereunto the day and year first above written.
Schedule containing the terms and the conditions of the loan offered by the lender.

1. Amount of Loan ______________________________
2. Term of Loan _________________________________
3. Rate of interest _______________________________
4. Repayment term ______________________________
5. Securities offered____________________________

Signed and sealed and delivered by ________________Sri __________________
Managing Director etc................................above-named pursuant to Resolution
No................................dated........................of the Board of Directors ( General Body ) of the ........................................... in the presence of
witnesses-

Name and full address

1.

2.

SECRETARY TO GOVERNMENT OF ORISSA
__________________________DEPARTMENT

For on behalf of the Governor of Orissa in presence of witnesses.

Name and full address

1.

2.
### PROFORMA FOR GUARANTEE LEDGER TO BE MAINTAINED BY THE ADMINISTRATIVE DEPARTMENTS

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Maximum Amount of Govt. Guarantee sanctioned</th>
<th>Sanction order No &amp; date</th>
<th>Rate of Guarantee Commission</th>
<th>Purpose or nature of Guarantee</th>
<th>Period of Guarantee</th>
<th>Amount of Loan availed from the Financing Institution on the Strength of Govt. Guarantee</th>
<th>Name of the Financing Institution</th>
<th>Rate of Interest</th>
<th>Loan repaid Principal</th>
<th>Outstanding Loan Principal</th>
<th>Gurantee Fee Due</th>
<th>Gurantee Fee paid</th>
<th>Outstanding G/Fee</th>
<th>Date of Liquidation of Loan, if any</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
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<td>(11)</td>
<td>(12)</td>
<td>(13)</td>
<td>(14)</td>
<td>(15)</td>
</tr>
</tbody>
</table>
FINANCE DEPARTMENT

***

RESOLUTION

Bhubaneswar, dated the 18-11-2002

Sub: Constitution of Technical Consultative Committee.

Govt. of Orissa are committed to introduce fiscal reforms and as a part of the said process have worked out a medium term fiscal plan for the years 2000-01 to 2004-05. In order to implement the programme and to monitor the public expenditure, Govt. have been pleased to constitute a committee styled as “Technical Consultative Committee” under the Chairmanship of Principal Secretary to Govt. of Finance Department. The members of the Committee shall be as follows: -

(1) Special Secretary, Finance Deptt. Member
(2) Addl. Secretary, Finance Deptt. Member (in charge of Resource & Plan Finance)
(3) Director of Treasuries & Inspection Member (Orissa)
(4) Budget Officer, Finance Deptt. Member – Convener

The Technical Consultative Committee would oversee reforms in the budgeting process and ensure that effective budgetary control mechanisms are in place. It would monitor expenditure with reference to budget allocation so that timely action would be taken for re-appropriation of savings under certain heads. It would also ensure that Govt. money does not remain outside Govt. account and that money drawn from the Treasuries are actually spent for the purposes for which the money has been drawn.

By order of the Governor

Principal Secretary to Government.
Sub: Constitution of Expenditure Review Committee.

Govt. of Orissa are committed to introduce fiscal reforms and as a part of the said process have worked out a medium term fiscal plan for the years 2000-01 to 2004-05. In order to implement the programme & to monitor the public expenditure, Govt. have been pleased to constitute a committee styled as “Expenditure Review Committee” under the Chairmanship of Chief Secretary, Orissa. The members of the Committee shall be as follows:

1. Principal Secretary, Finance Deptt. Member
2. Secretary, P & C Deptt. Member
3. Principal Secy./ Secretary of the concerned Administrative Deptt. of which the expenditure review shall be taken up. Member
4. Special Secretary, Finance Deptt. Member
5. Additional Secretary, Finance Deptt. (in charge of Budget & Resources) Member – Convener

The Expenditure Review Committee would have the following terms of reference.

(i) Review of estimates proposed by various Administrative Deptts., to ensure that they confirm to and are consistent with the medium term fiscal plan.

(ii) Review physical performance achieved by the various Administrative Deptts. and allocation for the year would be based on actual physical progress achieved during the past years.

(iii) It would also consider all proposals for issue of guarantee, ways and means advance and creation of post.

By order of the Governor

Principal Secretary to Government
Memo No. Budget-V-69/2002 58593(45)/F.,

Bhubaneswar, the 26th December, 2002

To

All Departments of Government.

Sub : Filling of Review / Modification / Appeal against the order of Hon’ble Tribunal.

It has came to the notice of Government that the Orissa Administrative Tribunal has in many cases been passing orders for absorption/regularization of adhoc employees/NMR/employees appointed on daily wage or contract basis etc. for consideration of their appointment in different Department. The aforesaid orders of the Tribunal affect the fiscal sustainability programme being implemented by State Government to overcome the critical financial situation in the State.

The State Government is passing through an unprecedented Financial Crisis and is unable to take up any developmental work as the State Government’s own Revenue Receipt are inadequate to meet expenditure on salaries, pension, payment of interest on loans and repayment of principal.

Under these circumstances the Administrative Departments should make their best efforts to defend such cases and file appeals against such orders. Administrative Department must ensure that there are effective institutional arrangements to identify such cases and also to ensure that they are effectively monitored.

Under the above circumstances Government have decided that in all such cases review/modification/appeal are to be filed against the orders of Hon’ble Tribunal/Court.

The Departments may please keep close watch in the matter and act promptly so that above programme can be successfully implemented in the larger public interest.

Regularisation of irregular recruits and daily wage contractual or adhoc employees is governed by procedures of recruitment and selection etc. and Court Orders obviously can not be an accepted method.

PRINCIPAL SECRETARY TO GOVERNMENT
From
Sri K.C.Badu, I.A.S.,
Additional Secretary to Govt.

To
The Accountant General(A&E),
Orissa, Bhubaneswar.

Sub: Separate booking of receipt and expenditure under Long Term Action Plan for KBK districts.

Sir,

I am directed to say that for easy identification and effective monitoring of the progress of various works taken up with the assistance of Government of India under Long Term Action Plan for KBK districts, it is necessary that the expenditure out of assistance received for KBK should be distinctly booked and accounted for. Similarly, the grant/loan received under Long Term Action Plan for KBK districts should also be separately booked. While the expenditure under KBK programme would be distinctly accounted for and booked in the respective functional head of account meant for the concerned implementing Departments, the receipt of Grant-in-Aid under Long Term Action Plan for KBK districts should be booked separately. It is therefore suggested that the block grant at present booked under receipt head “1601-Grants-in-Aid from Central Government-02-Grants for State/Union Territory Plan Schemes-101 Block Grants-9900740-Block Grants” should be reflected as indicated below.

1. 9915110 - Normal Central Assistance
2. 9915120 - External Aided Projects
3. 9915130 - Grant/Loan for KBK
4. 9915140 - National Social Assistance Programme
5. 9915150 - Prime Minister Gramodoya Yojana
6. 9915160 - Pilot Scheme
7. 9915170 - Slum Development
8. Accelerated Irrigation Benefit Programme
   (a) 9915180 - For KBK
   (b) 9915190 - For Non-KBK
9. 9915200 - Accelerated Power Development Reform Programme
10. 9915210 - Incentive for Strengthening Urban Infrastructure
11. 9915220 - Rural Electrification
12. 9915230 - Special Assistance by the Deputy Chairman, Planning Commission.

Similarly, the loans received from Government of India under Block loan under the head of account, “6004-Loans & Advances from the Central Government-02-loans for the State and Union Territory Plan Schemes-101-Block Loans-9900750-Block Loans” shall be executed in detailed head as indicated above.

Yours faithfully,

Additional Secretary to Government
RELATING TO DELEGATION OF FINANCIAL POWER RULES
FINANCE DEPARTMENT

***

NOTIFICATION

Bhubaneswar dated the 31.01.03

No. Codes-3/2002 5017/F., The Governor has been pleased to order that in the Delegation of Financial Power Rules, 1978 notified in Finance Department Notification No. Codes-12/78-12000/F., dated the 9th March, 1978, the following clause shall be inserted to Sub-Rule (4) of Rule-13, namely:-

A M E N D M E N T

The power to accord Administrative Approval of the Administrative Departments for execution of the development works under LTAP for KBK, and Schemes financed under AIBP, R.I.D.F., World Bank, Finance Commission shall be upto Rs. 2.00 Crore. The delegation of Finance power in respect of works other than the works indicated above shall remain unchanged.

Provided further, that while preparing the estimate for the works, the current schedule of rate shall be taken into account. The estimate shall have to be countersigned by the authority competent to accord technical sanctioned as per Para-6.3.2 of the O.P.W.D. Code Volume-I. The provision for survey, investigation and quality control taken together shall be limited to 1% of the work proper. The provision of contingency shall be taken normally at 1% of the work provision.

P.K.Mishra
SPECIAL SECRETARY TO GOVERNMENT
FINANCE DEPARTMENT
****

NOTIFICATION

Bhubaneswar, dated the 22nd Fed’2003

No. Codes-3/2002 7672/F., The Governor has been pleased to order that in the Delegation of
Financial Power Rules, 1978 notified in Finance Department Notification No. Codes-12/78-
12000/F., dated the 9th March, 1978, the following clause shall be inserted to Sub-Rule (4) of
Rule-13, namely:-

“The Chief Administrator and Deputy Chief Administrators, KBK are delegated with
the powers to accord Administrative approval for infrastructure projects financed under
LTAP projects upto R. 2.00 crore and Rs. 50.00 lakhs respectively”. The delegation of
Finance powers in respect of works other than the works indicated above shall remain
unchanged.

P.K.Mishra
SPECIAL SECRETARY TO GOVERNMENT
FINANCE DEPARTMENT
****

NOTIFICATION

Bhubaneswar, dated the 29th Mar’2003

No. Codes-3/2002 12958/F., The Governor has been pleased to order that in the Delegation of Financial Power Rules, 1978 notified in Finance Department Notification No. Codes-12/78- 12000/F., dated the 9th March, 1978, the following clause shall be inserted to Sub-Rule (4) of Rule-13, namely:-

The Collectors of K.B.K. Districts are delegated with the powers to accord Administrative Approval for works of projects financed under RLTAP Projects up-to Rs. 10.00 lakhs. The delegation of Financial Powers in respect of works others than works indicated above shall remain un-changed.

Sd/-P.K.Mishra
SPECIAL SECRETARY TO GOVERNMENT
RELATING TO GENERAL
FINANCIAL POWER RULES
FINACE DEPARTMENT
***

Memo No. Codes-17/2002 28394 (266)/F.,

Bhubaneswar, the 5th June, 2002

To
All Administrative Department
All Heads of Department
All Collectors

Sub: Disposal of Store Materials i.e. unused machinery, excess store and stocks through Public Auctions.

As per provisions contained in Rule-121 of the O.G.F.R., Volume-I, any authority who is competent to sanction purchase of stores, equipments, tools, plants etc. is also competent to condemn and dispose of unserviceable/surplus stores, equipments, tools, plants and machinery etc. The disposal of such unserviceable/surplus stores is to be made through public auction after fixing an off-set price and after giving wide publicity including advertisements in the local newspapers.

2. It would, thus, be seen that Administrative Departments have been conferred with full powers regarding disposal of stores. It is, however, seen that large quantities of unused store materials, dilapidated machinery, tools and plants are laying in various Departments of the Government without being disposed of. Delay in disposal of such surplus stores leads to loss in revenue as well as possibility of theft, misappropriation etc. In order to obviate such consequences, it is impressed on all to take timely action regarding disposal of surplus/unserviceable items.

3. All Administrative Departments are requested to review the extent of surplus/unserviceable materials lying in various offices under their administrative control and take immediate steps for dispose off such items.

4. You are requested to kindly furnish information regarding action taken regarding disposal by end of August, 2002 positively.

SPECIAL SECRETARY TO GOVERNMENT
FINANCE DEPARTMENT

Memo No. 1035 (333)/F.,
Codes-40/2002

Bhubaneswar, dated the 7th January, 2003

To
All Departments of Government/
All Heads of Departments/
All Project Directors/Administrators/
All Public Sector Undertakings/
Co-operatives.

As per Rule 172 of the O.G.F.R., the Utilisation Certificate is now being issued in form O.G.F.R-7 (A) which indicates the unspent balance at the end of the previous year, grants received during the year, expenditure incurred during the year and unspent balance at the end of the current year.

The Utilisation Certificate presently intimate the progress of expenditure on financial terms and do not report the achievement of the physical objectives and which such grants were sanctioned. Since expenditure is incurred to achieve certain physical objectives, the Utilisation Certificates must provide information on the physical progress of schemes for which the grant was utilized.

It has, therefore, been decided that all institution/Organisations (including Public Sector Undertakings) receiving grants are to enclose a statement on the physical achievements made out of the grants sanctioned which should be commensurate with the amount of funds received. Such a statement as per the proforma has to be separately enclosed with all the Utilisation Certificates and are to be countersigned by the Head of the Department as per the terms and conditions of the grants.

Such certificate shall be issued henceforth with all Utilisation Certificate issued after 26th December.

SPECIAL SECRETARY TO GOVERNMENT
Proforma for reporting physical Target/achievement made as per utilisation Certificate against the Grants-in-Aid received.

<table>
<thead>
<tr>
<th>Name of the grant Organisation</th>
<th>Name of the Scheme and the Sector (NP,SP,CP,CSP)</th>
<th>Financial Target fixed</th>
<th>Amount of Grant-in-aid received (Year wise)</th>
<th>Physical Target fixed</th>
<th>Amount utilized (Year wise)</th>
<th>The amount for which U.C. furnished previously</th>
<th>Physical Target achieved against the U.C. already furnished</th>
<th>Physical Target achieved as per present U.C.</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
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</tr>
</tbody>
</table>

1 2 3 4 5 6 7 8 9 10

* Reasons for Non-Utilisation of the Grant-in-Aid and shortfall in achieving the target in proportion to the grant utilized shall also be explained in this column

N.B : Separate forms shall be used for furnishing the information in respect of each scheme and shall be attached to the utilisation certificate.
RELATING TO ORISSA RULES REGULATING CONTROL & USE GOVT. VEHICLES
No. Bt.1-9/2001 (Pt-1)/ 23547/F.,
FINANCE DEPARTMENT
****
OFFICE MEMORANDUM
Bhubaneswr, the 1st May, 2002

The Government has been pleased to order that the following proviso shall be included under par-4 (vi) (c) of the austerity measures issued vide Finance Department Office Memorandum No. 10954., dated 14.03.2001.

“Provided that the Officers of the State Legal Services Authority, the Judiciary and other Department of Government including offices subordinate there to can used Government vehicles on Sundays and holidays in connection with holding of Lok Adalata, Legal literacy/ Awareness camps/ other legal Service Activities organized pursuant to the provisions of the legal service Authorities Act 1987 and the rules and regulations made there under”.

Sd/- K.C.Badu
Additional Secretary to Government
From

Shri P.K. Mishra,
Special Secretary to Government.

To

The Principal Secretary to Govt./
Commissioner-cum-Secretary to Govt./
Secretary to Govt. of all Departments/
All Heads of Departments.


Sir/Madam,

With reference to the above, I am directed to say that Finance Deptt. recently have carried out a census on the number of vehicles in different Offices under the State Government. During this census, it has come to the notice of Govt. that a large number of old/condemned vehicles are lying in different State Govt. Officers and Organizations. Such vehicles are being kept without any purpose. As a result, Govt. are deprived of whatever auction price the vehicle would have yielded besides presenting an ugly sight. With a view to realize the maximum amount and prevent further deterioration of a capital asset, it has been decided that all condemned vehicles lying in Govt. Offices/Organisations, should be auctioned by 30.6.2002. In addition all vehicles which have out-lived their utility, as per the existing Rules regulating control & use of Govt. vehicles, should be condemned and put to auction by 16.8.2002.

All Departments and Officers where such vehicles exist are required to follow the above instruction and dateline scrupulously. To ensure compliance with the above instructions, all state Govt. Officers drawing their salary through the Treasury system are, therefore, required to furnish a certificate in the pay bill for the month of August, 2002 that no such off road/old/condemned vehicles are lying under his Estt. without being auctioned, after which the pay bill relating to the month of August, 2002 shall be entertained by the concerned Treasury/ Special Treasury/ Sub-Treasury Officers. As
regards, Major & Medium Irrigation Projects, the FA & CAO of the concerned Project shall obtain necessary certificate from the Head of Office for whom he draws salary and then only entertain the bill.

This may be treated as extremely urgent.

Yours faithfully,

Special Secretary to Government.
FINANCE DEPARTMENT

***

Notification

No. 28226/F., Dated 4th June, 2002
Codes-18/2002

The Governor has been pleased to order that Rule-23 of Rules Regulating Control and Use of Government Vehicles shall be substituted as follows:

Amendment

Rule-23 : The procedure for condemnation and disposal of condemned vehicles shall be as follows:

i) Proposals for condemnation shall be supported by the recommendation of the Motor Vehicle Inspector certifying that the vehicle is not fit for economic repairs. The criteria for determination of economic repairs shall be the same as under Rule-21.

ii) The authority competent to order condemnation under rule 22 shall on the basis of the recommendation of the Motor Vehicle Inspector dispose of the vehicle by sealed tender.

iii) The sealed tender shall be given publicity only once in the manner prescribed under the Orissa General Financial Rules.

iv) The sealed tender shall be conducted by an officer not below the rank of Class-II of the State Government authorised by the competent authority in that behalf. The conducting officer shall record the proceedings of the sealed tender in his own hand.

v) The competitors shall be required to pay earnest money deposit amounting to Rs.1000/- (Rupees one thousand) in shape of Bank draft which shall be subject to refund immediately except in case of the highest offer accepted by the competent authority.

vi) Offers received within 15 days from the date of announcement shall be opened and considered in the presence of tenderers or their authorized agents. The highest offer at or above the minimum price shall be approved by the competent authority then and there. The highest tenderer shall deposit 25% of the amount immediately after the announcement and the rest within 7 days of the approval of the offer.

vii) If minimum price is not available by sealed tender, the competent authority may dispose of the vehicle through negotiation at a price not less than the highest price offered by the highest tenderer.
viii) On failure to make payment as aforesaid the deposits (including earnest money) shall be forfeited and the vehicle put to fresh tender as the case may be.

ix) The vehicle shall not be delivered to the tenderer/party until after full payment and compliance with the requisite formalities. Tools, implements and spare parts shall not be delivered with the vehicle.

x) Sale proceeds shall be deposited in the Treasury under the appropriate head of account as soon as practicable.

xi) The tenderer/party shall remove the vehicle from the site within 7 days from the date of depositing the full amount of tendered/negotiated money. Custody or safe guard of the vehicle shall be the responsibility of the tenderer/party and no claim or complaint on that account shall be admissible.

xii) On failure to remove the vehicle within the time as aforesaid, ground rent at the rate of one percent of the tendered/negotiated money shall be charged for each day or part of the day till the removal of the vehicle from the site.

xiii) Where the ground rent so charged exceeds the sale price deposited, the tenderer/party shall cease to have any right on the vehicle. The amount deposited by him shall be adjusted towards the ground rent and the vehicle shall become absolute property of Government free from all encumbrances and disposed of by fresh sealed tender as the case may be.

[Finance Department Notification No. Codes – 13/84 – 48861 – F dated the 12th December, 1984]

Special Secretary to Government.
NOTIFICATION

Bhubaneswar, the 22nd Oct., 2002.

No. Codes-18/2002-48783/F., The Governor has been pleased to order that Rule-23(i) of Rules Regulating Control and use of Government vehicles shall be substituted as follows:-

Amendment

Rule-23 (i) Proposals for condemnation shall be supported by the recommendation of the Motor Vehicle Inspector or Mechanical Engineer of Government and/or in Government Undertaking certifying that the vehicle is not fit for economic repairs. The criteria for determination of economic repairs shall be the same as under Rule-21.

Sd/- P. K. Mishra
Special Secretary to Government.
NOTIFICATION

Bhubaneswar, the 24th February, 2003.

No.Codes-2/2003-7966/F., The Governor has been pleased to order that the following amendments shall be made in the Rules Regulating Control and Use of Government Vehicles prescribed in Finance Department Notification No. 41750/F., dated 29.7.79 as amended from time to time.

AMENDMENT

In the said rules :-

(i) Rule-7 (v) shall be substituted by the following:

7(v) Ambassador Car and Mahindra Jeeps if show less than 10 KMs in town running and 11 KMs in long run, a Maruti vehicle shows less than 16KMs in town running and 18 KMs in long distance, then the vehicle should be produced before the M.V.I., to inspect and report the reasons for the short mileage and to suggest the remedies required, similarly in case of Truck, bus, Mini bus Trekkers etc. The minimum mileage prescribed by the manufacturers shall have to be checked by the Officer-In-charge. In case of persistent short fall the vehicle may be disposed off.

(ii) Rule-13 shall be substituted by the following:-

13. Hire charges shall be levied at the following rates:-

<table>
<thead>
<tr>
<th>Mode of Transport</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff Car/Jeep/Station Wagon</td>
<td>Rs. 4.00 per KM</td>
</tr>
<tr>
<td>Trucks</td>
<td>Rs. 15.00 per KM</td>
</tr>
<tr>
<td>Mini Truck</td>
<td>Rs. 10.00 Per KM</td>
</tr>
<tr>
<td>Bus</td>
<td>Rs. 10.00 Per KM</td>
</tr>
<tr>
<td>Mini Bus</td>
<td>Rs. 8.00 per KM</td>
</tr>
</tbody>
</table>

In case the user elects to bear the cost of propulsion for the journey, the hire charges shall be :-

<table>
<thead>
<tr>
<th>Mode of Transport</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff Car/Jeep</td>
<td>Rs. 50.00 Upto 12 hrs. a day</td>
</tr>
<tr>
<td></td>
<td>Rs. 100.00 Beyond 12 hrs upto 24 hours.</td>
</tr>
<tr>
<td>Truck</td>
<td>Rs. 1200.00 per day</td>
</tr>
<tr>
<td>Mini Truck</td>
<td>Rs. 800.00 per day</td>
</tr>
<tr>
<td>Bus</td>
<td>Rs. 1000.00 per day</td>
</tr>
<tr>
<td>Mini Bus</td>
<td>Rs. 800.00 per day</td>
</tr>
</tbody>
</table>
Note :- The term ‘day’ used under the proviso shall mean period more than twelve hours use of a Government vehicle irrespective of date. For computing the total period of use in terms of days’ every period of completed twenty-four hours would be counted as one day and fraction exceeding twelve hours would also be taken as one more day.

Use of vehicles for twelve hours or less shall be rewind as half day and 50 per cent of the hire charges for a day shall be payable.

iii) Rule –14 shall be substituted by the following:-

14. Where a vehicle is hired under Rule-13 detention charges shall be payable in addition to hire charges at the rate of Rs.5.00 per hour or part thereof allowing one hour detention free of charges for journeys exceeding 16 kilometres. The period of detention shall be the period for which the vehicle is detained by the user before the commencement of the journey or during or after its completion.

iv) Rule-19(iv) shall be substituted by the following :-

19(iv) In case of minor repair of urgent nature, the Officer-In-charge of the vehicles may do it without consulting the M.V.I.(Tech.), The total cost of such minor repairs during a financial year shall not exceed Rs.2000/- for vehicles, Rs.600/- for two wheelers like motor cycles and scooters and Rs.300/- for mopeds. In all other cases estimates for repair/replacement of parts other than tyres, tubes and batteries be framed and checked by the M.V.I. or a Technical Officer of equivalent rank before such repairs/replacements are under-taken. While placing requisition for estimate of repairs the information as per Annexure-I shall be furnished by the Officer-In-Charge to the M.V.I.(Tech) or to the Tech. Officer of equivalent rank. The M.V.I./Technical Officer shall furnish the estimate along-with the recommendation as in Annexure-II.

v) Rule-20 shall be substituted by the following:-

20. The expenditure on maintenance and repairs of Government vehicles shall not exceed the revised ceilings specified in Annexure-I. Replacement of tyres/tubes and batteries shall be regulated by the revised norms fixed in Annexure-II. For replacement of tyres, tubes, batteries, specific recommendation of the M.V.I. or a Technical Officer of equivalent rank shall be necessary only where such replacement in considered necessary by the Officer-In-Charge of the vehicle before expiry of the life span fixed in Annexure-II. The norms and guidelines as laid down in Annexure-III shall be followed for maintenance effecting the over all life of Government vehicles except the two wheelers referred to in Rule-19(iv).

vi) Rule-21 shall be substituted by the following:-
21. Powers of Heads of Departments and Administrative Departments to
sanction expenditure on repairs of vehicles which have completed the total
Kilometerage/Years prescribed for their full life or have outlived their
prescribed life span or both shall be as follows:-

1) **Heads of Departments:-**
   i) Rs. 300.00 (For Mopeds)
   ii) Rs. 600.00 (For Motor Cycles and Scooters)
   iii) Rs. 2000.00 (For all Other Vehicles)

2) **Administrative Departments:-** Full powers subject to condition that the
   expenditure is not uneconomical and recommended by
   the M.V.I.(Tech.) or an Officer of the equivalent rank.

   For the purpose of this rule, expenditure on repairs exceeding 20 per cent
   of the cost of the vehicle shall be treated as uneconomical.

   Sd/- P. K. Mishra
   Special Secretary to Government.
ANNEXLURE-I (Rule 19 (iv))

History sheet of Govt. vehicles proposed for repair

(A latest copy be sent alongwith the requisition for repair estimate).

1. Registration No:-  
   Make & Model :-  
   Date of purchase:-

2. Name of the Office :-  
   Name of the Officer Incharge :-

3. Name of the driver :-

4. Total Kms. Run:-  
   Total Kms. Run during last year:-

5. Total No. of servicing under gones:-  
   No. of servicing undergone during last year:-

6. Total No. of batteries consumed :-  
   Date of purchase of present battery :-

7. Average Kms. Covered by tyres:-  
   No. of tyres used after retreading:-

8. Average consumption of fuel & engine oil i.e. Kms/Litre Kms/Litre of diesel Kms/Litre of engine oil.

9. Yearwise expenditure incurred  
   In repairs :- (for last three years)

10. Has there been any special repair  
    For accident damages ? If yes,  
    Recovery if any made from person  
    At fault.

11. Extra accessories fitted :-

12. Is the speedneter in order :-

13. Date of last major repair:-

14. Date of last servicing :-

Signature of Officer Incharge.  
Designation.
Repair estimate by Officer Incharge in consultation with driver.


<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Item of repair suggested</th>
<th>Date of last repair/ replacement</th>
<th>Kms. Run after last repair</th>
<th>Remark of O.I.C.</th>
</tr>
</thead>
</table>

Signature of the driver                                    Signature & Designation of the Officer.

Office of __________________________________________________________
Memo No. ________________________________ / Dated ________________ /

Copy forwarded to the Motor Vehicle Inspector ________________ with a request to issue a repair estimate and his views about the reason necessitating repairs..

Signature &
Designation of O.I.C.
ANNEXURE- II (Rule 19 (iv))

Repair estimate form to be used by the I.M.V.

To

The _________________________

Sub: Repair of ______________________________

Ref: Your Memo No.________________  dt_____________

Sir,

Please find over leaf the estimate of repair necessary for your above mentioned vehicle alongwith my views in the matter.

To ensure better performance and longer life of the vehicle the following preventive maintenance are strongly recommended.

1.

2.

3.

A line of reply in the matter is requested.

Inspector of Motor Vehicle.
Repair estimate

Vehicle No.: Make & Model:

Controlling Officer:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Repairs to be undertaken</th>
<th>Reasons necessitating the repair</th>
<th>Approximate cost</th>
<th>Whether conditions laid down in Annexure- II &amp; III of Rule 20 complied.</th>
</tr>
</thead>
</table>

Approximate total cost of repair:

Certified that out of the above recommended repairs the items at Sl.No._________________ are due to negligent driving/improper maintenance, the rest are due to normal wear and tear and it is economical/not economical to undertake above repairs.

Inspector of Motor Vehicle.

Memo No._____________________/ Dt.___________________/

Copy to Transport Commissioner, Orissa, Cuttack for favour of information and necessary action.

Inspector of Motor Vehicle.
<table>
<thead>
<tr>
<th>Type of Vehicle</th>
<th>Life in years &amp; Kms.</th>
<th>Particulars of Expenses</th>
<th>1st year</th>
<th>2nd year</th>
<th>3rd year</th>
<th>4th year</th>
<th>5th year</th>
<th>6th year</th>
<th>7th year</th>
<th>8th year</th>
<th>9th year</th>
<th>10th year</th>
<th>11th year</th>
<th>12th year</th>
<th>13th year</th>
<th>14th year</th>
<th>15th year</th>
</tr>
</thead>
<tbody>
<tr>
<td>LMV Petrol</td>
<td>15 yrs &amp; 2,50,000</td>
<td>Spare part</td>
<td>3500</td>
<td>5500</td>
<td>12000</td>
<td>5500</td>
<td>28000</td>
<td>8000</td>
<td>14000</td>
<td>12000</td>
<td>13500</td>
<td>30000</td>
<td>7500</td>
<td>12000</td>
<td>13000</td>
<td>12000</td>
<td>7500</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Labour charges cost</td>
<td>14 PPK</td>
<td>26 PPK</td>
<td>51 PPK</td>
<td>26 PPK</td>
<td>150 PPK</td>
<td>32 PPK</td>
<td>60 PPK</td>
<td>60 PPK</td>
<td>155 PPK</td>
<td>32 PPK</td>
<td>55 PPK</td>
<td>55 PPK</td>
<td>55 PPK</td>
<td>32 PPK</td>
<td></td>
</tr>
<tr>
<td>Diesel Car,</td>
<td>15 yrs &amp; 2,50,000</td>
<td>Spares</td>
<td>4500</td>
<td>7500</td>
<td>12000</td>
<td>8000</td>
<td>35000</td>
<td>10000</td>
<td>15000</td>
<td>15500</td>
<td>17000</td>
<td>40000</td>
<td>7000</td>
<td>11500</td>
<td>12000</td>
<td>13000</td>
<td>7000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Labour charges cost</td>
<td>19 PPK</td>
<td>32.5 PPK</td>
<td>57.5 PPK</td>
<td>32 PPK</td>
<td>235 PPK</td>
<td>37.5 PPK</td>
<td>70 PPK</td>
<td>62.5 PPK</td>
<td>70 PPK</td>
<td>235 PPK</td>
<td>37.5 PPK</td>
<td>62.5 PPK</td>
<td>70 PPK</td>
<td>62.5 PPK</td>
<td>37.5 PPK</td>
</tr>
<tr>
<td>MMV Mini Truck,</td>
<td>15 yrs &amp; 2.5 lakhs</td>
<td>Spare part</td>
<td>6000</td>
<td>6000</td>
<td>11000</td>
<td>6000</td>
<td>13000</td>
<td>17000</td>
<td>45000</td>
<td>12000</td>
<td>12500</td>
<td>45000</td>
<td>215 PPK</td>
<td>215 PPK</td>
<td>215 PPK</td>
<td>215 PPK</td>
<td>7500</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Labour charges cost</td>
<td>19 PPK</td>
<td>32.5 PPK</td>
<td>57.5 PPK</td>
<td>32 PPK</td>
<td>235 PPK</td>
<td>37.5 PPK</td>
<td>70 PPK</td>
<td>62.5 PPK</td>
<td>70 PPK</td>
<td>235 PPK</td>
<td>37.5 PPK</td>
<td>62.5 PPK</td>
<td>70 PPK</td>
<td>62.5 PPK</td>
<td>37.5 PPK</td>
</tr>
<tr>
<td>Mini Bus</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>HMV Truck &amp;</td>
<td>15 yrs &amp; 5,00,000kms</td>
<td>Spare part</td>
<td>0</td>
<td>14000</td>
<td>22000</td>
<td>15000</td>
<td>25000</td>
<td>27000</td>
<td>80000</td>
<td>2500</td>
<td>26000</td>
<td>22000</td>
<td>15000</td>
<td>22000</td>
<td>25000</td>
<td>2500</td>
<td>15000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Labour charges cost</td>
<td>19 PPK</td>
<td>32.5 PPK</td>
<td>57.5 PPK</td>
<td>32 PPK</td>
<td>235 PPK</td>
<td>37.5 PPK</td>
<td>70 PPK</td>
<td>62.5 PPK</td>
<td>70 PPK</td>
<td>235 PPK</td>
<td>37.5 PPK</td>
<td>62.5 PPK</td>
<td>70 PPK</td>
<td>62.5 PPK</td>
<td>37.5 PPK</td>
</tr>
<tr>
<td>Buses</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Expenditure on Maintenance and Repair of Govt. Vehicles and Annual Ceiling on it (Expenses in Rupees per year and paise per km/PPK.

This does not include cost of fuel, Lubricant tyre, tube & battery.

ANNEXURE

This does not include cost of fuel, Lubricant tyre, tube & battery.
- 1 (Rule-20)

<table>
<thead>
<tr>
<th>Total</th>
<th>57.2 PPK</th>
</tr>
</thead>
<tbody>
<tr>
<td>74.77 PPK</td>
<td></td>
</tr>
<tr>
<td>61.57 PPK</td>
<td></td>
</tr>
<tr>
<td>63 PPK</td>
<td></td>
</tr>
<tr>
<td>66.7 PPK</td>
<td></td>
</tr>
<tr>
<td>345500/Bus</td>
<td></td>
</tr>
<tr>
<td>69.7 PPK</td>
<td></td>
</tr>
</tbody>
</table>
**MAINTENANCE SCHEDULE FOR UNDERTAKING REPAIR OF GOVERNMENT VEHICLES**

Type of maintenance/ Cost of repair including labour and spare part cost excluding tyre, tube, battery, fuel and lubricant cost in Rs..

<table>
<thead>
<tr>
<th>Item to be taken up</th>
<th>LMV (Petro.)</th>
<th>LMV (Diesel)</th>
<th>MMV</th>
<th>HZMV</th>
<th>Frequency of repair item to be taken up</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Running regular maintenance Mobile changing :</td>
<td>250</td>
<td>500</td>
<td>7560</td>
<td>1000</td>
<td>Every 03 months/5000 Kms.</td>
</tr>
<tr>
<td>Gear box &amp; Differential all changing:</td>
<td>2500</td>
<td>250</td>
<td>350</td>
<td>500</td>
<td>Every 09 months/03 all change/15000Kms.</td>
</tr>
<tr>
<td>Servicing &amp; washing :</td>
<td>150</td>
<td>150</td>
<td>200</td>
<td>250</td>
<td>Every month/ 3000 Kms.</td>
</tr>
<tr>
<td>Greasing:</td>
<td>50</td>
<td>50</td>
<td>75</td>
<td>100</td>
<td>-do-</td>
</tr>
<tr>
<td>2) Preventive / Periodic maintenance Engine tuning :</td>
<td>150</td>
<td>150</td>
<td>250</td>
<td>250</td>
<td>Every alternate year in phased manner of half schedule per year.</td>
</tr>
<tr>
<td>The rod changing</td>
<td>700</td>
<td>700</td>
<td>850</td>
<td>1000</td>
<td>&quot;</td>
</tr>
<tr>
<td>Bell crank kit changing</td>
<td>750</td>
<td>700</td>
<td>1000</td>
<td>1500</td>
<td>&quot;</td>
</tr>
<tr>
<td>King pin O/H &amp; kit change;</td>
<td>1000</td>
<td>1100</td>
<td>1500</td>
<td>2000</td>
<td>&quot;</td>
</tr>
<tr>
<td>Wheel alignment;</td>
<td>100</td>
<td>100</td>
<td>150</td>
<td>200</td>
<td>&quot;</td>
</tr>
<tr>
<td>Suspension O/H;</td>
<td>500</td>
<td>500</td>
<td>750</td>
<td>1000</td>
<td>&quot;</td>
</tr>
<tr>
<td>Rubber bush changing;</td>
<td>400</td>
<td>400</td>
<td>500</td>
<td>750</td>
<td>&quot;</td>
</tr>
<tr>
<td>Brake adjustment &amp; kit changing;</td>
<td>250</td>
<td>150</td>
<td>500</td>
<td>500</td>
<td>&quot;</td>
</tr>
<tr>
<td>Clutch adjustment;</td>
<td>50</td>
<td>50</td>
<td>50</td>
<td>50</td>
<td>&quot;</td>
</tr>
<tr>
<td>Self starter &amp; dynamo</td>
<td>200</td>
<td>200</td>
<td>300</td>
<td>400</td>
<td>&quot;</td>
</tr>
<tr>
<td>Servicing &amp; carbon changing;</td>
<td>100</td>
<td>100</td>
<td>150</td>
<td>200</td>
<td>&quot;</td>
</tr>
<tr>
<td>Electric wining checking;</td>
<td>200</td>
<td>200</td>
<td>400</td>
<td>500</td>
<td>&quot;</td>
</tr>
<tr>
<td>Flpump/ carburetor checking &amp; cleaning;</td>
<td>-</td>
<td>300</td>
<td>300</td>
<td>400</td>
<td>&quot;</td>
</tr>
<tr>
<td>Nozzle cleaning;</td>
<td>100</td>
<td>100</td>
<td>200</td>
<td>250</td>
<td>&quot;</td>
</tr>
<tr>
<td>Fuel tank cleaning;</td>
<td>400</td>
<td>400</td>
<td>500</td>
<td>800</td>
<td>&quot;</td>
</tr>
<tr>
<td>Reconditioning of springs;</td>
<td>100</td>
<td>100</td>
<td>150</td>
<td>150</td>
<td>&quot;</td>
</tr>
<tr>
<td>Radiator cleaning;</td>
<td>500</td>
<td>500</td>
<td>1000</td>
<td>1500</td>
<td>&quot;</td>
</tr>
<tr>
<td>Undercarriage painting;</td>
<td>500</td>
<td>1000</td>
<td>2000</td>
<td>2500</td>
<td>&quot;</td>
</tr>
<tr>
<td>U.J. cross changing;</td>
<td>1000</td>
<td>1000</td>
<td>1500</td>
<td>2000</td>
<td>&quot;</td>
</tr>
<tr>
<td>Minor body welding;</td>
<td>200</td>
<td>300</td>
<td>500</td>
<td>750</td>
<td>&quot;</td>
</tr>
<tr>
<td>Silencer pipe welding and setting;</td>
<td>10000</td>
<td>20,000</td>
<td>25,000</td>
<td>30,000</td>
<td>Every 05 years/1,00,000 Kms,</td>
</tr>
<tr>
<td>3) Major repair Engine over hauling;</td>
<td>2500</td>
<td>300</td>
<td>3500</td>
<td>4000</td>
<td>2,50,000 kms for MMV &amp; HMV</td>
</tr>
<tr>
<td>Service Description</td>
<td>Cost</td>
<td>Cost</td>
<td>Cost</td>
<td>Cost</td>
<td></td>
</tr>
<tr>
<td>----------------------------------------------------------</td>
<td>------</td>
<td>------</td>
<td>------</td>
<td>------</td>
<td></td>
</tr>
<tr>
<td>Engine machining;</td>
<td>500</td>
<td>2500</td>
<td>3000</td>
<td>4000</td>
<td></td>
</tr>
<tr>
<td>Carburetor, FL pump O/H &amp; Nozzle cleaning;</td>
<td>2000</td>
<td>4000</td>
<td>5000</td>
<td>6500</td>
<td></td>
</tr>
<tr>
<td>Gear box O/H</td>
<td>1000</td>
<td>2000</td>
<td>2500</td>
<td>3000</td>
<td></td>
</tr>
<tr>
<td>Differential O/H</td>
<td>1000</td>
<td>2000</td>
<td>2500</td>
<td>3000</td>
<td></td>
</tr>
<tr>
<td>Differential O/H Clutch O/H including C.P. &amp; P.P kit change;</td>
<td>1000</td>
<td>2000</td>
<td>2500</td>
<td>3000</td>
<td></td>
</tr>
<tr>
<td>Electric winding changing;</td>
<td>500</td>
<td>500</td>
<td>1000</td>
<td>1500</td>
<td></td>
</tr>
<tr>
<td>Self starter &amp; dynamo over hauling;</td>
<td>1000</td>
<td>2000</td>
<td>2500</td>
<td>3000</td>
<td></td>
</tr>
<tr>
<td>Brake line O/H;</td>
<td>1000</td>
<td>1000</td>
<td>1200</td>
<td>1500</td>
<td></td>
</tr>
<tr>
<td>King pin O/H &amp; kit chan; &amp; bearing change;</td>
<td>500</td>
<td>1550</td>
<td>2000</td>
<td>2500</td>
<td></td>
</tr>
<tr>
<td>Steering line O/H;</td>
<td>1500</td>
<td>2500</td>
<td>3000</td>
<td>3500</td>
<td></td>
</tr>
<tr>
<td>Wheel O/H &amp; bearing changing;</td>
<td>1500</td>
<td>2500</td>
<td>3000</td>
<td>3500</td>
<td></td>
</tr>
<tr>
<td>Total suspension O/H including bearing S/A &amp; oil seal change;</td>
<td>1500</td>
<td>2500</td>
<td>3000</td>
<td>3500</td>
<td></td>
</tr>
<tr>
<td>Total body welding;</td>
<td>2000</td>
<td>3500/Jeep</td>
<td>8500/MB</td>
<td>8000/Bus</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>4500/Car</td>
<td>4000/MT</td>
<td>5000/Truck</td>
<td></td>
</tr>
<tr>
<td>Total body painting;</td>
<td>7500</td>
<td>7500/Car</td>
<td>10,000/MB</td>
<td>15,000/B</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>4000/Jeep</td>
<td>7500/MT</td>
<td>10,000/T</td>
<td></td>
</tr>
<tr>
<td>Upholstery work;</td>
<td>60000</td>
<td>6000</td>
<td>2000</td>
<td>3000</td>
<td></td>
</tr>
</tbody>
</table>
Annexure-II (Rule – 20)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Type of vehicle</th>
<th>Minimum life of Tyres &amp; Tubes.</th>
<th>Minimum life of Batteries.</th>
</tr>
</thead>
<tbody>
<tr>
<td>I)</td>
<td>LMV (Cars, Jeeps, Trekker, Commander Vans &amp; Wagons)</td>
<td>40,000 kms</td>
<td>3 years</td>
</tr>
<tr>
<td>II)</td>
<td>MMV &amp; HMV (Truck, Bus , Mini Truck, Mini Bus)</td>
<td>60,000 kms</td>
<td>2 years</td>
</tr>
<tr>
<td>III)</td>
<td>Motor Cycle and Scooter</td>
<td>30,000 kms</td>
<td>2½ years</td>
</tr>
<tr>
<td>IV)</td>
<td>Tractor</td>
<td>Near 3000 kms</td>
<td>2½ years</td>
</tr>
</tbody>
</table>

Front 1,500, kms.

Note: a) Minimum life means scrapilite which includes one or two retreads.
b) Rethreaded tyres should not be used in the front wheels.

Annexure- III (Rule-20)

Schedule of Maintenance effecting over all life of Government Vehicles

1.1 Engine & vehicle serving of a categories of LMV Every 5-000 kms.

1.2 Engine & vehicle serviving of all categories of MMV & HMV. Every 8000 kms.

1.3 Gear Oil change of all HMV. Every 20-000 kms.

1.4 Gear oil change of all LMV & HMV. Every 25-000 kms.

1.5 Under carriage painting Every year by May, prior to rainy season.

1.6 Self starter & dynamo over hauling Every 50000 kms

1.7 Brake line & steering system overhauling -do-

2.0 Major body repair (welding) painting & upholstery At the end of 5th year or completion of 1,20,000 kms

3.0 Engine over hauling or LMV Ring change after 80,000 kms and total O/H after 1,00,000 kms

3.1 Engine overhauling of MMV & HMV Ring change after 1,50,000 kms and total O/H after 2,00,000 kms.

4.0 Minimum life of hood 02 years
RELATING TO
ORISSA TREASURY CODE
FINANCE DEPARTMENT
***
NOTIFICATION
Bhubaneswar, the 21/6/2002.

No. TRB-39/2001-30298/F, In pursuance of rule –15 of the Treasury Rules (Orissa), the Minister of Finance, after consultation with the Accountant General, Orissa, directs that the following amendments shall be made in the Subsidiary Rules under the Orissa Treasury Rules published in part-II of Orissa Treasury Code Volume-I, namely:-

AMENDMENT

In the said Rules :-

1. in Subsidiary Rule-94, the words “and Forest Department” shall be added in the 5th line of the 2nd para after the words “Public Works Department”.

2. The existing Sub-Rule-2 of Subsidiary Rule-270 shall be deleted.

3. The clause (a) of Subsidiary Rule 370 shall be substituted as follows :

“(a) Officers of the Public Works Department and Forest Deptt. are authorised to draw funds by bill as well as by cheques.”

4. the Subsidiary Rule-41 shall be substituted by the following new Subsidiary Rule:-

“411-Withdrawals from Treasury- Divisional Officers of Forest Department are authorised to draw funds from the Treasuries/ Special Treasuries/ Sub-Treasuries in two ways, namely :-

(i) directly through bills in respect of pay, traveling allowances and contingent expenditure, and

(ii) by means of cheques for expenditure relating to works and maintenance of projects.

The two classes of payments will be accounted for separately in the Treasuries.

Note: In the case of Bank Treasury, cheques may be drawn direct on the bank without intervention of the Treasury Officer.”

By Order of the Governor

Sd/-
SPECIAL SECRETARY TO GOVERNMENT.
FINANCE DEPARTMENT

No. TRS-56/2002/34636/F.,

From
Shri S. K. Mishra,
Joint Secretary to Govt.

To
The Director of Treasuries and
Inspection, Orissa Bhubaneswar.

Sub: Ex-post-facto approval of paper tokens used in different Treasuries/Sub-Treasuries and destruction thereof.

Bhubaneswar, the 22nd July, 2002.

Sir,

I am directed to invite a reference to your letter No. 8967/DTI, dated 9.5.2002 on the subject cited above and to see that Finance Department letter No. 13133/F., dated 18.3.77 provide for use of paper tokens in Treasuries/Sub-Treasuries in case of dire necessity, which are to be destroyed after obtaining ex-post-facto approval of Government. In order to avoid delay in the pro Government have been pleased to authorise the Director of Treasuries to accord ex-post-facto approval to the use of paper tokens in different Treasuries and Sub-Treasuries and permission for destruction of the paper token.

The following procedure shall be followed:-

1. The Treasury Officer/Sub-Treasury Officer will intimate the fact of use of paper tokens alongwith the serial number to the Director of Treasuries and Inspection, Orissa with a copy to the concerned Bank.
2. All precautions should be taken to prevent misuse of these paper tokens. Issue of paper tokens should be the last resort and its use should be discontinued and stopped forthwith, preferably within 4-5 days.
3. After discontinuance of these paper tokens, the concerned Treasury Officer/Sub-Treasury Officer will immediately seek ex-post-facto approval of the Director of Treasuries and Inspection, Orissa for the use and also permission to destroy those.
4. Director of Treasuries and Inspection, Orissa shall accord ex-post-facto approval and permit destruction of these paper tokens within 15 days of receipt of the letter from the concerned Treasury Officer/Sub-Treasury Officer.
5. After receipt of ex-post-facto approval and permission destruction from the Director of Treasuries and Inspection Orissa, the used paper tokens should be destroyed within 7 days thereafter in presence of the concerned Treasury Officer/Sub-Treasury Officer and the fact of destruction with the detailed number of tokens shall be intimated to the Director of Treasuries and Inspection, Orissa.
6. Copy of ex-post-facto approval letter of the Director of Treasuries & Inspection, Orissa and the fact of destruction of tokens by the concerned Treasury Officer/Sub-Treasury Officer shall be sent / communicated to Finance Department.

Yours faithfully,
Sd/-
Joint Secretary to Government.
FINANCE DEPARTMENT

***

No., TRB-65/2002-40415(250)/F.,

From

Shri B. K. Pradhan,
Joint Secretary to Government.

To

All Departments of Government
All Heads of Departments
All Collectors.

Sub: Verification of Cash Books and relevant register of the Drawing & Disbursing Officers.

Bhubaneswar, the 28th August, 2002.

Sir,

I am directed to say that as per the provisions of S.R.242 of O.T.C.Vol.-I, no money shall be drawn from the Treasury unless it is required for immediate disbursement. But, it has been noticed that Drawing & Disbursing Officers are withdrawing large amounts without immediate requirement and the amounts are kept in shape of Bank Drafts, D.C.Rs and Cash in violation of the above codal provisions. Parking of Govt. money outside the government Account a serious act of fiscal indiscipline. Instructions have been issued by the Finance Department time and again forbidding such irregular practice. But, no improvement has been noticed.

With a view to bring about improvement in the matter, all the treasury Officers/Sub-Treasury Officers have been directed in Finance Department letter No. 35603(166)/F., dtd. 27.7.2002 to verify the Cash Book and relevant registers of at least five Drawing & Disbursing Officers coming under their jurisdiction in every month and you have been requested in memo No. 35605(258)/F., dtd. 27.7.02 to issue suitable instructions to the D.D.Os under your administrative control to extend necessary cooperation to the Treasury Officers/Sub-Treasury Officers in this regard. Subsequently, it is noticed that it is not feasible on the part of the Treasury Officers/Sub-Treasury Officers to perform the task due to the voluminous nature of work they have been entrusted with for which the work is withdrawn from them.

However, you are requested to issue instructions to the Drawing & Disbursing Officers under your administrative control not to withdraw money from the Treasury unless it is required for immediate expenditure and to submit copy of the extract of the last day’s transaction from the cash book duly attested by the concerned Drawing and Disbursing Officer to the Treasury Officer/Sub-Treasury Officer along with the monthly Pay bills of the following month failing which the pay bills shall not be entertained in the Treasury/Sub-Treasury.

Yours faithfully,

Sd/-

JOINT SECRETARY TO GOVERNMENT.
NOTIFICATION

Bhubaneswar, Dated the 27th Sept., 2002.

No.TRC.37/2001(pt-II)-45322/F., In consideration of heavy transaction in the Sub-Treasury, O.L.A. Campus, Bhubaneswar, which has been newly created in this Department Notification No.TRC-37/2001/F.,-no.5862/F., dated 7.2.2002 and functioning with effect from dt. 01.04.2002, the State Government, after consultation with the Principal Accountant General (A&E), Orissa, have been pleased to upgrade the Sub-Treasury in Orissa Legislative Assembly to the status of a Special Treasury effect from 1.10.2002.

Consequent upon the above upgradation to the status of Special Treasury, the Sub-Treasury, O.L.A.Campus, Bhubaneswar is re-designated as Special Treasury No.II, Bhubaneswar, (O.L.A.Campus) and the existing Special Treasury, Bhubaneswar (functioning at Bapuji Nagar) is re-designated as Special Treasury No.I, Bhubaneswar. The new Special Treasury No.II, Bhubaneswar (O.L.A. Campus) and the Uco Bank, Orissa Secretariat Branch, will continue to deal with the business as specified in this Notification No. 5862/F., dt. 7.2.2002 and No. 19094/F., dt. 21.4.2002.

BY ORDER OF THE GOVERNOR

SD/- P.K.MISHRA
SPECIAL SECRETARY TO GOVERNMENT.
FINANCE DEPARTMENT

***

Memo No. TRB-3/2002(pt.)-45411(235)/F.,

Bhubaneswar, the 27th Sept., 2002.

To

All Departments of Government,
All Heads of Department,

Sub: **Presentation of bills in the Treasuries.**

The undersigned is directed to say that due to frequent overdraft situation Treasuries and Sub-Treasuries have difficulty in honouring the bills presented by various Drawing & disbursing Officers. The Treasury Officers and Sub-Treasury Officers are often being pressurized to pass the bills and very often the Treasury staff have to face very unpleasant situation on account of their inability to make payment during such overdraft periods. This is causing serious strain on the officers and staff working in the Treasuries.

All Departments/Heads of the Departments are requested to issue suitable instructions to all Drawing & Disbursing Officers under their control not to present heavy bills during 2nd half of the month and bear with the Treasuries.

Sd/-

Joint Secretary to Government.
From
Shri B. K. Pradhan,
Joint Secretary to Government.

To
The Treasury Officers of all
District Treasuries/
Special Treasuries.
All Sub-Treasury Officers,

Sub:  Presentation of computerised pay bills in the Treasuries.

Bhubaneswar, the 20th January, 2003.

Sir,

I am directed to say that at present most of the State Government Offices have been provided with computer facilities. In order to avoid delay in preparation of pay bills manually, Offices can now present computerised pay bills in the Treasuries. Finance Department have, after careful consideration, decided that Treasuries would accept such computerised Bills.

It is, therefore, requested that the computerised pay bills presented by the State Government offices may please be accepted for encashment provided signature of the D.D.O. therein is made legibly either in ink or in ball-point pens and the bills are, otherwise in order.

Yours faithfully,

Sd/-
Joint Secretary to Government
To

All Secretaries to Govt.,
All Heads of Departments,
All Collectors

Sub: Procedure for maintaining the office copies of the Pay Bills.

Sir,

I am directed to say that at present several registers are being maintained in Govt. Department/Offices for keeping record of various advances availed by the employees and recoveries made from their salary. As it is found difficult to keep track over the advances, recoveries etc. in respect of an employee at a glance, Govt. have evolved a revised procedure for maintaining office copies of the Pay Bills under the name and style “Employees Register” and new forms have been devised for the purpose.

The format of “Employees’ Register” and the instructions for maintenance of the said Register are enclosed. The columns of this register have been split up into suitable pages for convenience.

It is, therefore, requested that immediate instructions should be issued to all the D.D.Os, under your administrative control for early implementation of the procedure.

Yours faithfully,

Sd/-
Special Secretary to Govt.
## EMPLOYEE’S REGISTER FOR THE YEAR.

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<tr>
<th>Name:-</th>
<th>Designation:-</th>
<th>Scale of Pay:-</th>
<th>Rate of Pay:-</th>
<th>Group:-</th>
<th>Employee’s code:-</th>
<th>OTHER ADVANCES</th>
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<td>Particulars of LTC12</td>
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| a) On transfer. |
| i) Pay:- |
| ii) T.A:- |
| b) L.T.C:- |
| c) Medical Advance:- |
| d) On tour:- |

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<th>Date of Joining:-</th>
<th>G.P.F./C.P.F. A/c No:-</th>
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<th>Office to which transferred:-</th>
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<th>Whether the spouse employed in State Govt./ Central Govt./Govt. under-taking etc. give the name of office and place of posting.</th>
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<th>Govt. Residence occupied.</th>
<th>Annual G.P.F. A/C for the year, 20 to 20</th>
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<th>Date of occupation:-</th>
<th>Date of Vacation:-</th>
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<th>Opening Balance in G.P.F. A/c.</th>
<th>G.P.F. contribution during the year</th>
<th>G.P.F. recoveries made during the year</th>
<th>Withdrawal made during the year</th>
<th>Total amount of interest credited by the A.G. for the year as per account slip.</th>
<th>Closing Balance</th>
<th>Whether nomination received and accepted before marriage/after marriage. Give Sl. No. of the file.</th>
<th>Whether C.B. agrees with A.G’s A/c Slip.</th>
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<th>Services verified upto:-</th>
<th>Particular of fees and honorarium paid, if any.</th>
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<th>P.I.P. No:-</th>
<th>L.I.C. No:-</th>
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<th>CATEGORY OF EMPLOYEE</th>
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<th>Permanent</th>
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<th>Adhoc</th>
<th>N.M.R. D.L.R.</th>
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<th>Order No:-</th>
<th>&amp; date of transfer:-</th>
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<th>Date of Increment:-</th>
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<th>Date of Birth:-</th>
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<tr>
<td>Particulars of advance (interest bearing &amp; not bearing)</td>
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<td>G.P.F.</td>
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<td>Bi-cycle</td>
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<td>Moped/ Motor-cycle</td>
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<td>Flood/ Cyclone</td>
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<td>G.I.S Other Advance</td>
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Particulars of Advance. AMOUNT WITH THE NO. OF INSTALMENTS RECOVERED DURING THE YEAR (month wise) Total amount of advance recovered during the year Balance outstanding at the close of the year No. of instalments outstanding at close of the year.
|-------|-------|--------------------|-----------------------------|---------------------------------------------|----------------------------------|---------------------|----------------------------------------------------------------|---------------------------------|------------------------------------------|----------------|----------------------|----------------|----------------|---------|

N.B:- Advances extended to Govt. employees and their recoveries during the year.

N.P.: G.P.F. particulars i.e.; deposit, withdrawal, recoveries and interest for the financial year as a whole. This should be crosschecked with G.P.F. account slip received.
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**Note:** The table above represents a summary of deductions from pay bills. Each column corresponds to different types of deductions, and rows are placeholders for data entries. The specific details for each row would depend on the individual months and deductions applicable.
### ABSTRACT OF PAY BILL FOR THE YEAR 20…………to 20…………

**Page-V**

**OF THE ESTABLISHMENT.**

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<td>SL.I.C./P.L.I./G.I.C.</td>
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<td>Spl. House Building Advance.</td>
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<td>Hire charges (conveyance)</td>
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<td>Water Tax</td>
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<td>Misc. Deduction</td>
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<td>Net amount payable (A–B)</td>
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NOTE EXPLAINING THE MAINTENANCE OF EMPLOYEES’ REGISTER.

1. The procedure to be adopted envisage that one page of new format of employees register will be allotted to each employee of an office and a record of his dues and ‘deductions’ and net amount drawn for him will be kept month-wise in that register.

2. The above format will be bound into register of suitable size keeping in view the no. of employees working in the establishment. At the end of register, two or three pages of format of “Abstract of pay bill” may also be added at the time of binding the register. List of contents bearing the name of employees in alphabetical order within a group and the page number of the Register may be given against the name of the employee.

3. Page-1 of the format contains information in respect of service particulars such as date of joining in a particular place, occupation of Govt. quarters. G.P.F. Account No., whether permanent or temporary, date of increment etc. Columns have also been provided showing different types of advances like G.P.F., Motor Car, Motor Cycle, Bi-cycle, House Building Advance etc. availed, amount paid and recoveries effected etc. Under G.P.F. the particulars like deposits made, advances taken, recoveries effected, interest accrued and final closing balance of the year etc. would be exhibited. Other informations like drawal of Pay and T.A. advance on transfer, advances on normal tour, medical advance, advance on L.T.C. etc. and adjustment of all these advances are also available in this register.

4. Below the above information/particulars, detailed particulars of the monthly pay bill and other bills etc. would be recorded. The particulars will be directly taken from the copies of the monthly pay bill and other bills. These would be detailed particulars of dues like Pay, Spl. Pay leave salary, Personal Pay, Reducible Personal Pay, D.a. H.R.A. Conveyance allowance, other allowance etc. The provisional pension paid after retirement is also available in this register although it is, now, not drawn in Pay Bill form. Against the gross payment of above said dues deductions like G.P.F. contribution and recoveries and recoveries towards payment of advances like Motor Car, Motor Cycle, Bi-cycle, House Building advance, Special house Building Advance and G.P.F. etc. would be shown. Recoveries towards house Rent, Income Tax, Professional Tax etc. would find place under the column of deduction. Lastly, after adjustment of total deduction against gross amount due there would be column for ‘net payable’, No doubt,
this portion of Employee’ Register would serve the purpose of the existing ‘Acutance Roll’.

5. During the middle of the month, the Pay Bill Asst./Clerk will start filling up the ‘dues’ and ‘deductions’ columns for the month keeping in view the events already noted. The entries then will be checked by S.O./H.C. or the Head ministerial staff in charge of Cash/Bill Section. They will, thereafter be fairied into a bill and totaled. The Pay Bill will then be presented into treasury for encashment after observing all other formalities and after being signed by the D.D.O. on due date.

6. At the end of the Employees’ Register in ‘Pay Bill Abstract’ format totals or each column of the pay bill will be recored as given on the cover page of pay bill. If number of employees’ register is maintained in case of large establishment the ‘Pay Bill Abstract’ format will be maintained in the last volume. After the bill is encashed the particulars of the bill for the office as a whole relating to dues and deductions will be entered here in the relevant column. This will help watching the progress of expenditure of the establishment and will help in formulating budget estimate.

7. The claims of arrear of pay and allowances will be drawn separately and note to that effect will be made in the ‘remark’ column of the Employees’ Register against the entries of the period to which they relate.

8. Honorarium/Fees/Over Time, if any drawn may be entered in the relevant space provided in the register. However, these claims should be drawn in separate bill and not in regular monthly pay and allowance bills.

9. In order to furnish information to the Rent Office, G.Al. Department, regarding recoveries of house rent, the bill no. and date and voucher no. of the bill through which recoveries were made will be noted in the Rent Roll received from Rent Office and a copy of the Rent Roll should be sent to Rent Office.

10. Recoveries of all advances will be watched from this register. As such it is not necessary to maintain separate register for Long-term advance and Short-term advance.

11. However the Bill Register now, maintained will continue to be maintained in addition to the ‘Employees’ Register’.
12. Acquaintance Register now, maintained may be discontinued in small establishments. Instead in the copy of Pay Bill against ‘Acquaintance’ column signature of the employees to whom disbursement will be made be obtained and the bill be kept in bound volume for each year. In case of any corrections or modifications made to the original bill presented to the Treasury the same be duly incorporated in the copy of the Pay Bill by the D.D.O. duly signed by the Dealing Clerk/ Assistant also. However, in big establishments Acquaintance Register, which is nothing but a replica of inner sheet of Pay Bill Form will continue to be maintained.

13. Maintenance of office copies of various schedules attached to Pay Bills will also, be dispensed with as all the relevant information required in this connection will now be available in the Employees’ Register and Bill Register maintained in the office.

14. All events will be directly recorded in this Register. Hence, there will not be any necessity of maintaining separate Register for these events.

15. For the purpose of Income Tax a separate statement is maintained for each Income Tax payer showing month by month the pay and allowances drawn by him and the recoveries made on account of Income Tax, G.P.F. contributions and Postal Life Insurance Premium. This will no more be necessary as the required return of income tax can be prepared directly from this new register.

16. Verification of service required to be done annually often remains heavily in arrears due to want of relevant information. This can now be done with greater case by referring to this register.

17. Missing G.P.C. credit etc. can be replied easily by referring to this register.

18. The employees will also be in a position to know all their ‘dues’ and ‘deductions’ at a glance through this Register.

19. At the time of transfer of an employee from one office to another, a copy of this employee folio duly authenticated may be despatched to the new office after entering the date of relief column of the register.
RELATING TO LOCAL FUND AUDIT
From

Sri N. C. Mohapatra
Examiner-cum-Addl. Secretary to Govt.

To

All District Audit Officers,
Local Fund Audit.

Sub:-  
Introduction of Pre-audit system in Panchayat Samities, duties and responsibilities of auditors appointed for the purpose.

Sir,

I am directed to invite your attention to the Panchayati Raj Deptt. Letter No. 5969/PR. Dt. 25.6.98 on the aforesaid subject and to say that as per para- 3.5 of the said letter the District Audit Officers will supervise the work of Auditors posted to Panchayat Samities for pre-audit work atleast once in a quarter and suggest improvement in their performance. But it is observed that due to more no. of Panchayat Samities coming under the pre-audit system and work load of the District Audit Officers both in the Office and in the Held, the District Audit Officers are not able to make effective supervision of the work of the Auditors posted for pre-audit in Panchayat Samities.

Therefore, it has been decided that the Audit Supdts. May also supervise the work of Auditor’s posted for pre-audit in Panchayat Samities henceforth. The B.D.Os. concerned may also be advised to extend their co-operation to the Audit Supdts. For effective supervision.

This has been concerned in by the Panchayati Raj Department in their letter No. 2862/PR dt. 18.3.2000.

Receipt of this letter may please be acknowledged.

Yours faithfully,

Sd/-
Examiner-cum-Addl. Secretary to Govt.
FINANCE DEPARTMENT
***


From

Shri Arabinda Mishra  
D.E.-Cum-Deputy Secretary to Govt.

To

All the District Audit Officers,  
Local Fund Audit.

Sub:  
Special audit of the financial transactions held under objection.

Sir/ Madam,

I am directed to say that huge amount of financial transactions are reported as un-audited or held under objection in the reports submitted by different audit parties. This has become a regular affair either due to avoidance in production of records by the auditee organisation or due to the laxity on the part of the Auditors deputed for the purpose. Reasons for holding under objection is very often reported as non-production of records by the audit organisations. But no care is also being taken by the Auditors to follow up the matter and examine the transactions held under objections in course of next audit. Thus, the transactions once held under objections invariably remain un-audited which provides an unwanted shelter to the auditee organisation.

You are therefore requested to follow the following instructions scrupulously.

1. During the course of audit the compliance of the auditee organisations on the amount held under objections in the previous audit reports should be called for the relevant record be verified.
2. The report on such transactions should be reported in a separate para in the audit report.
3. If necessary 5-10 days in excess of the allotted days may be taken for such work.
4. Special audit may be suggested on specific cases.
5. If the amount held under objection is due to laxity on the part of the Auditors, it should be specifically reported.
6. If certain transactions remain still un-audited after this special attempt the reason for such pendency with persons responsible may be reported.

Please also refer to the General guide-lines issued vide letter No. 2641 dated 18.3.2002 to all D.A.O.’s Any laxity in this regard will be seriously viewed.

The receipt of this letter may please be acknowledged.

Yours faithfully,

Sd/-  
D.E.-Cum-Deputy Secretary to Government.
FINANCE DEPARTMENT
***

No. 9820 /F., Bhubaneswar, dated the 29th October, 2002.
XIX Aud. 51/2002

From

Sri S. S. Patnaik,
Examiner-Cum-Addl. Secretary to Govt.

To

All District Audit Officers (L.F.A.),

Sub: Recovery of dues certified u/s 10(1) of the OLFA Act, 1948.

Sir/ Madam,

I am directed to say that after issue of surcharge order u/s 9(3) of the OLFA Act the delinquent either deposits the surcharged amount or prefers an appeal within the prescribed time limit. If the surcharged amount is not recovered within the stipulated period and no appeal is preferred within the prescribed time limit certificate proceeding u/s 10(1) of the OLFA Act is to be initiated to recover the amount for which an intimation is sent to the Collector for recovery of the amount as an arrear of land revenue under the provisions of OPDR Act 1962. When the amount payable is re-determined or kept intact by an order passed by the Appellate authority, certificate proceeding under the said provision is also required to be initiated for recovery of the surcharge amount finally adjudicated if such amount is not deposited by the delinquent.

In this connection instructions and guidelines have been issued by the Finance Department in letter No. 934(6)/F., Dt. 16.3.1968, No.3088/F., Dt. 18.7.1972, No.2527/F., Dt. 10.6.1972, No.5834/F., Dt. 27.11.1971 and No. 6987/F., Dt. 6.9.1993. Despite issue of several instructions it is noticed that the register in Form No. 9 as prescribed under OPDR Act is not being maintained in the district Audit Offices. The entries in the corresponding register in Form No. 10 prescribed for the office of the Collector are also not being reconciled from time to time with reference to the entries made in the register in Form No.9. The information regarding recovery of any amount through certificate proceedings is also not being ascertained from the office of the concerned Collector. In the MPRs and Capsular information submitted by the District Audit Offices the recovery of surcharged amount through certificate proceedings u/s 10(1) is not being reported to the Headquarters.
It is revealed in course of review at the headquarters level that surcharge orders 4/S 9(3) of the OLFA Act for recovery of huge sum of Rs.7,70,674.00 and Rs. 28,94,870.00 have been issued during the year 2000-01 and 2001-02 against which Rs. 1,67,684.00 and Rs. 3,90,634.00 only have been covered u/s 10(1) of the OLFA Act respectively. This shows that only 15% of the total recoverable amount relating to the aforesaid two years have been recommended for recovery through certificate proceedings u/s 10(1). This speaks of the inaction of the District Audit Officers so far as recovery of amounts through certificate proceedings is concerned.

In view of the above it is felt necessary to ensure maintenance of the certificate register in Form No.9 vide Appendix-IV of OPDR Act 1962 in all the District Audit Offices and cross verification of the position from the register No. 10 maintained the office of the District Collector. The District Audit Officers should collect the figures relating to recovery of the amounts through certificate case from the office of the Collector every month and report the matter to the State headquarters in proforma annexed herewith by 20th of the succeeding months.

Yours faithfully,

Sd/-
Examiner-Cum-Addl. Secretary to Government.
APPENDIX- 4
Register 9
REQUISITIONS FOR CERTIFICATES UNDER THE ORISSA PUBLIC DEMANDS RECOVERY ACT, 1962

(Act 1 of 1963)

1. Serial Number.
2. Nature of claim.
3. Name and address of the Certificate-debtor.
4. Amount due.
5. Date on which requisition is made to the Certificate Officer (Initial of the Certificate Officer)
6. Date on which petition of objection, if any, is received by the Requiring Officer from the Certificate Officer for disposal initial of the Requiring Officer).
7. Date of disposal of petition.
8. Date of return of petition with connected file to the Certificate Officer.
9. Date of final disposal of certificate, with note of the manner in which disposed of (whether on payment, or item struck off as irrecoverable).
10. Realisations.
    a) Amount.
    b) Number of chalan.
    c) Date.
    Note- (1) The Certificate Officer’s initial in column 5 is not required when one of the duplicate lists sent has been signed by him and returned to the Requiring Officer as receipt.
    (2) For Wards and Encumbered etc. estates, the following additional column should be inserted before the column for “REMARKS”, namely :-
    a) Number and date of voucher
    b) Nature of charge
    c) Amount
    In such a case the remarks column should be numbered as ‘12’ With a foot-note.

    “Court fee, process fee, Pleader’s fee, etc.

    The comparison of this register with Register No.10 should be made monthly by the Manager or, under his orders, by the Estates’ Head Clerk or Accountant when the headquarters office of the estate is at the district for subdivisional headquarters, and in other cases by the Wards Head Clerk or by some one, other than the Law Clerk, who incurs the expenditure on costs, deputed by the Officer incharge of Wards Section. The entries of costs in column 11, including new entries in regard to old cases, are in particular to be compared carefully with those in column 6(a) of Register No. 10A certificate of such comparison having been made 4, and of the check made by the Manager, should be entered in this register and be initiated by the Manager.
Monthly information on recovery made through Certificate Cases Initiate under section 10(1) of OLFA Act, 1948.

<table>
<thead>
<tr>
<th>District</th>
<th>Month</th>
<th>No. of cases</th>
<th>Amount (in rupees)</th>
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<tbody>
<tr>
<td>(i) Certificate cases u/s 10(1) pending for disposal at Certificate Officer’s Level at the beginning of the month.</td>
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<tr>
<td>(ii) No. of cases intimated to the Collector u/s 10(1) of OLFA Act for recovery through Certificate Cases during the month.</td>
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<td>(iii) Total Cases pending for disposal.</td>
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<td>(iv) Cases in respect of which recovery has been made through Certificate proceedings during the month.</td>
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<tr>
<td>(v) Balance cases pending for disposal at the end of the month.</td>
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District Audit Officer L.F.

District ________________
The meeting was taken by the Examiner. The following officers participated in the meeting.

2. Sri B. D. Patra, Audit Officer
4. Sri Satyananda Pradhan, Audit Supdt.
5. Sri Prabhabar Pradhan, Audit Supdt.

In course of visit to some of the district offices it was observed that the surchargeable amount for initiation of surcharge proceedings are kept pending for pretty long period (in some cases for more than 10 years), Guideline was, therefore, issued to all the DAOs for disposal of surcharge cases including the backlog in D.O. letter No. 3858/F., 6.8.2002 with a request to take systematic and effective steps for disposal of the surcharge cases within a specific time frame. The following datelines were fixed for disposal of the cases relating to different years of audit.

<table>
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<tr>
<th>Surcharge action</th>
<th>Year</th>
<th>Dateline fixed</th>
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<tbody>
<tr>
<td>Show-cause notice</td>
<td>1998-99</td>
<td>September, 2001</td>
</tr>
<tr>
<td>Show-cause notice</td>
<td>2000-01</td>
<td>March, 2002</td>
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<tr>
<td>Surcharge Proceeding</td>
<td>2000-01</td>
<td>June, 2002</td>
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</table>

Although the time was fixed for disposal of the surcharge cases including the backlog expired, it is seen that most of the District Audit Officers are lagging behind in disposal of the targetted surcharge cases. The show-cause notices for the year 1998-99 were only issued in most of the districts. It is, therefore, felt necessary to specifically review this aspect every month as per the performance report to be received from all the DASs demi officially.
FINANCE DEPARTMENT

No. 9895(13)/F., Bhubaneswar, dated the 30th October, 2002
Bt.1/2002

From
Sri S. S. Pattnaik.
Examiner-Cum-Addl. Secretary to Govt.

To
All District Audit Officers (L.F.A.)

Sub: Hiring of private vehicle to conduct tours.

Sir/Madam,

I am directed to say that in consideration to difficulties faced by the D.A.Os. L.F.A. who have not been provided with Government vehicles, Government have been pleased to allow them to hire private vehicles to conduct tours to make the audit programme more effective. The expenditure on this score will be met out of office contingencies. For hiring, utilising and maintaining such hired vehicle you are to follow the following guidelines.

(A) **Hiring:**

The hiring of the vehicle should be limited to 20 days including halting. It should be hired on contract basis. The hiring charges and other terms and conditions should be competitive. In any case it should not exceed the hiring rate prescribed by the Transport Department. The hiring company/person should have valid licence and fitness certificate and the Driver of the vehicle should have driving licence renewed from time to time. Transparency should be adopted while selecting a particular hired vehicle. In case the vehicles are available from any Government agency/Public Sector Undertakings at the competitive rate preference should be given to them for hiring. Terms and conditions should be clearly decided before hiring the vehicle mentioning the hiring rate per kilometre, propulsion charges, halting charges, etc. clarifying the fact that all types of repair and maintenance cost should be borne by the owner of the vehicle. The hiring and propulsion charges altogether should not exceed Rs. 5,000/- mark per month.

(B) **Utilisation of vehicle:**

Before hiring a vehicle plan and programme need be chalked out for a month keeping in view the discussions made in the last DAO’s Conference and the guidelines issued from time to time. Copy of the programme should be submitted to the headquarters on or before 25th of the preceding months. The DAOs are to keep the following points in mind before finalising the tour programme.
(i) The tour programmes are to be formulated for a maximum period of 20 days in a month preferably in three phases (5-6 days will make one phase).

(ii) The focus of the visit should be mainly on the following:
   a) Supervision and monitoring the method and progress of audit and giving appropriate guidance.
   b) Final review of draft audit report and discussion with auditee organisation on the spectacular objections raised and problems faced, if any.
   c) Supervision of pre-audit work in Blocks.

(iii) Institutions to be visited during the tour of each phase should be arranged in such a manner that the journey by a hired vehicle shall be economical from both the monetary and time point of view.

(iv) The DASs may pick up the Audit Superintendents/ Auditors either from the District Headquarters or enroute and drop them at their places of visit if these places come on the way. This work must be done in the interest of public service and as a part of the DAO’s planning for audit.

(v) Above all the DAOs must be aware that the objectives of providing this special fund is to enable them to conduct extensive tour by hired vehicle inspite of the present financial crisis through which the State runs. Hence, the vehicle hired should be performance/ result oriented.

(C) Maintenance of Records:

(i) The log-book to be maintained for the vehicle used on hire basis should inter alia indicate the name of the travel agency and Driver, registration number of the vehicle, hiring period (from _____________ to _____________). An extract of the entries of the log-book should be sent to the Headquarters alongwith the tour particulars and tour diaries for necessary review.

(ii) Details of work done during the tour may be reported to this Department in the monthly tour diaries attaching review/ inspection notes with the names and designation of the officers of the local bodies/ institutions with who pro forma enclosed.

(iii) The Auditors / Audit Superintendents who availed the hired vehicles for their journey with DAO may be directed to submit their tour diaries and tour particulars accordingly.
The monthly tour programme of the DASs should be prepared in accordance with the above guidelines from November, 2002 onwards. The overall improvement in the performance on all the aspects of audit will be watched and judged through the monthly performance reports. Any deviation of the guidelines regarding hiring of private vehicles as enumerated above shall be seriously viewed. Surprise visit if any, should be conducted by informing the Examiner or Deputy Examiner over Telephone.

Yours faithfully,

Sd/-
Examiner-Cum-Additional Secretary to Govt.
**PROFORMA**

Details of the tours conducted by the DAOs during the month of ___________ (to be furnished with the monthly performance report submitted to the Examiner-Cum-Additional Secretary demiofficially)

<table>
<thead>
<tr>
<th>Period of hiring of vehicle.</th>
<th>Places/ institutions visited.</th>
<th>Kilometres run</th>
<th>Purpose (Tick the following and the name of the Institution)</th>
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<tbody>
<tr>
<td>From___________ To___________</td>
<td></td>
<td></td>
<td>a) Audit Plan</td>
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<td>b) Audit Supervision/ guidance</td>
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<td></td>
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<td>c) Review</td>
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<td></td>
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<td></td>
<td>d) Pre-audit Supervision.</td>
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<td></td>
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<td></td>
<td>e) Any other.</td>
</tr>
</tbody>
</table>

District Audit Officer, L.F.A.
District ________________

N.B: Please indicate officer/ staff with whom discussions were made.
From
Shri A. K. Tripathy, IAS,
Principal Secretary to Government.

To
The Commissioner-Cum-Secretary to Govt.
Panchayati Raj Department.

Sub: Maintenance of grain accounts at block and G.P. level for different schemes under Food For Work (FFW) programme.

Sir,

As you know a number of labour intensive schemes viz S.G.R.Y(EAS), S.G.R.Y. (P.S. Godown), J.G.S.Y. etc. are being implemented under FFW programme at the block/GP level. Besides payment of cash, food grains are supplied to the labourers approximately in the ratio of 50:50 under these schemes. P.S. and G.Ps. receive huge quantities of grains (rice) through D.R.D.As. for effective implementation of the schemes.

It is observed, in course of audit/pre-audit of accounts of P.Ss. that the B.D.Os. are not following a uniform procedure in maintaining the grain accounts and in some blocks no such accounts is maintained. While furnishing U.C. against the grains received, the quantity of grains issued against different projects is taken into account instead of grains actually distributed among the labourers for which adjustment is made in the bill (running/ final). Production of accounts before audit is also avoided at the block level on the plea that G.Ps. receive grains directly under different schemes.

Rice is issued from F.C.I. Godown to G.Ps. directly by the D.R.D.As relating to both for G.P. and P.S. projects executed in a particular
G.P. and P.S. projects executed in a particular G.P. area but the maintenance of the stock accounts at block level is avoided. The B.D.Os. don’t keep the accounts of rice meant for P.S. projects under different schemes though they are responsible for receipt of stocks, payment of bills and execution of works. Since, there is no definite accounting procedure for issue of grains (rice) for different schemes under FFW programme the B.D.Os. tend to escape audit which can be treated as a deficiency in the system. To streamline the process I would suggest that the relevant registers and records in the formats enclosed may be maintained at the block level for each financial year.

I would, therefore, request you to issue suitable instructions to the Collectors, P.D., D.R.D.As. and B.D.Os. to ensure maintenance of the above noted accounts, records and registers and make the same available for audit. Suggestion on improvement if any on the maintenance of accounts and format of the register is welcome.

Yours faithfully,

Sd/-
Principal Secretary to Government.
PRESCRIBED FORMATS FOR MAINTENANCE OF RECORDS AND REGISTERS OF GRAIN ACCOUNTS AT BLOCK LEVEL.

1. **Allotment register of grains**:

<table>
<thead>
<tr>
<th>Name of the scheme</th>
<th>Date of receipt of the allotment</th>
<th>Allotment No. and Date</th>
<th>Quantity of the grains allotted.</th>
<th>Value (in Rs.)</th>
<th>Name of the G.P.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
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</tbody>
</table>

2. **Stock register of grains**:

<table>
<thead>
<tr>
<th>Date</th>
<th>Name of the scheme</th>
<th>Order No. and Date of release by the P.D., DRDA</th>
<th>Quantity released from FCI Godown/Supplier’s premises.</th>
<th>Grain received at G.P. Godown</th>
<th>Grains issued to the executants from G.P. Godown after ensuring the duplicate issue chalan from the Secretary of the G.P.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
</tr>
</tbody>
</table>

3. **Register for detailed account of grains**:

<table>
<thead>
<tr>
<th>RECEIPTS</th>
<th>UTILISATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
<td>Particulars of receipts</td>
</tr>
<tr>
<td>-----</td>
<td>-------------------------</td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
</tr>
</tbody>
</table>

N.B: Indicate the rate per quintal.
ABSTRACT

Opening Balance

Total Receipts
Total Issues
Grand Total

Closing Balance
Grand Total

Signature of the Accountant.
Signature of the Auditor
Signature of the B.D.O.

Head-wise analysis of unutilized grains at the end of the month.

1. F.F.W.
2. S.G.R.Y (EAS)
3. S.G.R.Y.(P.S.Godown)
4. J.G.S.Y.
5. Other schemes, if any.
From
Shri S.S. Patnaik,
Examiner-cum-Addl. Secretary to Govt.

To
All Dist. Audit Officer (LFA)

Sub:-  Audit of accounts of the Blocks under pre-audit

Sir/Madam,

I am directed to say that the audit of accounts of the Panchayat Samities under pre-audit as per list enclosed will be conducted for the period noted against each by the Auditors and Audit Supdts. of Local Fund Audit organization from the 3rd week of December 2002. The result of such audit will be reviewed by the principal Secretary to Government, Finance Department during March, 2003.

The guide lines for such audit is enclosed herewith which should be strictly adhered to. Besides, the suggestions/ views of the BDO / Chairman on the working of the pre-audit System may be reported. The Auditors and Audit Supdts. enlisted in the Statement should be entrusted with the audit and supervision work of the Panchayat Samities respectively. You are instructed to include the audit of accounts of the Panchayat Samities in the Annual Audit Programme for 2002-2003 and accordingly the revised Annual Audit Programme for 2002-2003 be sent to this Department for approval.

Instructions given herewith may please be circulated among the concerned Auditors and Audit Supdts.

Any deviation in this regard shall be viewed seriously

Encl. As above

Yours faithfully,

Sd/-
Examiner-cum-Addl. Secretary to Govt.
GUIDELINE FOR AUDITING THE ACCOUNTS OF THE PANCHAYAT SAMITIES COVERED UNDER THE PRE-AUDIT SCHEME.

1. **Audit Programme**:

   The Programme for auditing the accounts of the Panchayat Samiti shall be intimated to the concerned Panchayat Samiti at least 15 days earlier with a request to keep the accounts ready and extend all cooperation. A copy of the said letter shall be endorsed to the auditor by name who is posted in the concerned Panchayat Samiti under the pre-audit scheme.

2. **Audit Coverage**:

   The audit of the accounts will be covered from the day the Panchayat Samiti is brought under the pre-audit scheme and will extend till the closing day of the previous month of the audit. The cash book has to be, however, noted on the date of commencement of the audit and closing balance checked up with physical balance.

3. **Duration**:

   The duration of the audit will not exceed 12 days per year excluding the days of journey.

4. **First day’s job**:

   On the very first day, the visiting auditors will perform the following:

   (a) They will issue half margin memo asking the local authorities to cause production of the main cash book, government Cash Book, Panchayat Samiti Accounts Cash Book, P.A. Cash Book and other Subsidiary Cash Books and registers both for Panchayat Samiti account and Government account.

   (b) They should note the closing balance of the cash book and physically verify the cash, unencashed cheques, drafts and DCRs.

   (c) If the cash books are not maintained up to date, they will note the last entry, work out the opening balance as on the date of visit with the assistance of the cashier.

   (d) Study the general activities (Schemes, Programmes etc.) of the Panchayat Samiti and issue relevant half margin memo seeking further data/ records and registers for audit.

   (e) The cash book position and other observation shall be intimated to the DAO and Head Office.
5. **Audit Strategy**:

Since the Panchayat Samiti is under the pre-audit scheme all the accounts are supposed to have been pre-audited before drawl. In order to verify the effective functioning of the said system the vouchers and accounts are to be audited selectively as indicated below:

(a) All the vouchers in support of the expenditure are to be traced in the cash book/ relevant registers.
(b) All receipts vouchers are to be checked.
(c) Hundred percent expenditure vouchers relating to the month of October and March are to be verified. Besides October and March, another two months are to be chosen at random for 100% verification of vouchers. In order to keep an element of surprise the Head Office will intimate those two months to be audited in course of audit. To facilitate selection of the months for audit the audit party/ DAO will intimate the month-wise volume of transaction of the Panchayat Samiti to the Head Office.

6. **Focus of the audit**:

The priority of the audit should be on the following focal points:

(a) Government money parked outside the consolidated fund.
(b) Utilisation of the grants for the purpose for which it has been sanctioned and detection of diversion of funds if any.
(c) Reconciliation of Bank account and utilization of the interest accrued thereof.
(d) Issue of utilization certificate on various grants received.
(e) Checking of advance ledger and register of the outstanding advances.
(f) Verification of physical assets created out of the expenditure.

7. **Schemes**:

The visiting auditors should verify the accounts of a few selected schemes and comment on the following:

(a) Grants received.
(b) Physical target/achievement.
(c) Period of completion as per the scheme and actual completion period.
(d) Cost overrun, if any.
(e) Statement of physical achievement/ progress of work, number of target beneficiaries and actual beneficiaries etc.

8. **Works Account:**

   The visiting auditors may select a few works executed, check the allotment, approved estimate, work order, stages of execution and comment on cost and time overrun, if any. Within the first couple of days of the audit they should seek the information through the half margin note on the ongoing/ completed projects and verify the date of commencement and completion of the project. In case of inordinate delay in completion of the project or settlement of accounts they should seek further information and give their comment.

9. **Report on misappropriation, defalcation and loss etc.:**

   A list of persons responsible for misappropriation, defalcation and loss (if detected) is to be enclosed to the report for surcharge. Besides, a special report is to be submitted for taking administrative/ criminal proceedings as may be necessary. The long pending advances may be also treated as loss and included in the surcharge able list as per the instruction of the Principal Secretary issued vide letter No. 2221 dated 8.3.2002.

10. **General:**

    In course of audit if there is any glaring defects pointed out by the auditor posted under the pre-audit scheme in the Panchayat Samiti but over-looked by the authority may be examined and commented upon. The District Audit Officer should at least visit the Panchayat Samiti once and discuss with the Block Development Officer and other officers while the audit in progress. Although the audit is conducted at random on some specific scheme the auditors are free to go for detailed verification as the situation warrants. The Audit Superintendent will exercise necessary guidance in auditing the accounts and finalizing the report. The lead auditor will ensure submission of the draft audit report immediately after the audit in the standardized format communicated in Finance Department letter No. 845/LFA dated 27th December, 1984.

   Sd/-

   Examiner (Local Fund Audit)-cum-
   Additional Secretary to Government
   Finance Department.
FINANCE DEPARTMENT

***
No. XIV-Aud-1/2003-787 /F; Bhubaneswar, dated 4-2-03.

From
Sri S.S. Pattnaik,
Examiner-Cum-Addl.Secy. to Govt.

To
All District Audit Officers, L.F.A.

Sub: Model form of the audit reports on the accounts of Municipalities, NACs and P.Ss.

Ref: Finance Deptt. circular No.1799/LFA, dt.10.4.1973, No.8450/LFA Dt.27.12.1984 and No.245/LFA, dt.9.1.1985

Sir,

I am directed to invite a reference to the letters on the subject cited above and to say that in order to maintain uniformity in submission of audit reports a model proforma was prescribed in respect of the accounts of the Municipalites, NACs and P.Ss. which was subsequently revised. Although the purpose of such revision was to concise the audit reports, an important aspect of audit is found to have been omitted. Para-10 of the revised model form of P.S. and Para-24 of the revised model form of ULBs relating to advances although appear in the reports, submission of a list of outstanding advances has been discontinued since the date of issue of revised model from in letter dt.27.12.1984 and dt.9.1.1985. As a result neither the auditee organizations tend to maintain registers of outstanding advances nor the audit parties collect the detailed list of such advances from the audit organization. In the process the volume of outstanding advances has further increased, indirectly providing scope to the auditee organizations for misutilisation of Govt. funds and the advances remain indefinitely.

To obviate the above difficulties in initiation of surcharge action it is hereby clarified that hence forward while submitting the audit reports on the accounts of the PRIs, ULBs, Educational Institutions, Universities etc.a detailed list of outstanding advances should invariably be enclosed. This may please be brought to the notice of all concerned and followed strictly.

This list also important to implement the instruction of the Principal Secretary as per his letter No.2221/F dt.7.5.2002 to treat the advances outstanding as surchargable under OLFA Act.

Yours faithfully,

Sd/-
Examiner-cum-Additional Secretary to Govt.
MISCELLANEOUS
No. WF-II-60/2002/33010(228)/F., Dtd. 10-7-02.

From

Shri P. K. Mishra,
Special Secretary to Government.

To

The Principal Secretary/
Commissioner-Cum-Secretary of all Deptts./
All Heads of Departments.

Sub:- Comprehensive instructions regarding payment of electricity dues by Government Departments.

Sir,

In the wake of distribution business being handed over to privately managed companies, a need was felt for comprehensive guidelines regarding the manner in which payments are to be made in respect of electricity consumption by various Government Departments. After careful consideration the following instructions are issued for guidance of all Government Departments.

As per instructions issued by Finance Department in order No.30562(40)/F., dt.5.7.1996 all electricity dues outstanding against Government Departments as on 31.3.1996 stands adjusted. In other words no Government Department is to entertain any outstanding bills for consumption prior to 1.4.96. Instructions have also been issued in Energy Deptt. Notification No.16019 - R & R-I-24/98-dt.25.11.1998 bearing SRO No.750/98 wherein it is stipulated that unpaid electricity bills for the period 1.4.96 till 31.3.99 shall be payable only to GRIDCO. The private distribution companies which started operations w.e.f. 1.4.99 in respect of 3 areas viz. WESCO, NESCO & SOUTHCO shall collect payments from Government Departments in respect of electricity consumption after 1.4.99 only. Government Departments are to ensure that no bills relating to consumption prior to 1.4.99 are to be paid to such companies. CESCO which was handed over to a private management w.e.f. 1.9.99 can only collect payment in respect of consumption after 1.9.99. Arrear relating to prior periods are payable to GRIDCO alone.

The distribution companies time and again have been projecting outstanding dues of a very large order payable by various Government Departments. Government are facing adverse publicity on such account. In this connection attention is drawn to Finance Department Circular No. 57461(236)/F., dt.29.11.01 wherein all Departments were directed to project their full requirements for payment regarding electricity consumption. Finance Department during the pre-Budget scrutiny have ensured full allocation for payment of electricity dues on the basis of requisitions given by various Departments. In
view of this, there should be no room for complaint regarding inadequate Budget provisions for payment of electricity dues. Administrative Departments are, therefore, requested to review the adequacy of budgetary allocation and the complaint regarding non payment of electricity bills to the Distribution Companies.

Instances have also come to the notice of Government when in Government are receiving huge electricity bills in respect of institutions and organizations where there are big residential colonies adjoining the main office building, such as Irrigation colonies attached to multi-purpose projects, residential colonies, hostels attached to educational institutions and medical colleges etc. Government are being saddled with bills in respect of consumption made by persons residing in such colonies. Administrative Deptts. are to take immediate measures to segregate supply of electricity between Government buildings and individual houses in such colonies. Government is only liable for electricity consumption in the Government building and are not liable to pay to electricity consumption by the residents of such colonies.

Instances have also come to the notice of Government wherein the distribution companies are raising huge bills on account of vary large contract demands. When in reality the consumption made in such institutions would justify a much lower bill. Administrative Departments are to immediately review all existing contracts to ensure that they are in line with actual consumption. New contracts if necessary, have to be executed with the Distribution Companies. All Administrative Departments are also to ensure that bills are raised as per meter reading and all the establishments have accurate working meters. Administrative Departments may also consider undertaking energy audits in respect of offices where the bills are unusually large and to fix appropriate norms for consumption in such offices.

Finance Department wish to emphasise the need to enforce economy in the use of electricity and the need to contain the electricity bills to the bare minimum.

Yours faithfully,

Special Secretary to Government
Sub: Extending the benefit of availing of the both hot and cold weather liveries allowance to the Daftaries of the Departments of Government in the Orissa Secretariat.

The proposal for extending the benefit of availing of the both hot/cold weather liveries allowance and washing allowance to the Daftaries of the Departments of Government in the Orissa Secretariat like that of Peons and Zamadars, was under active consideration of Government. After careful consideration, Government have been pleased to decide that all Daftaries of the Deptts. of the Government in the Orissa Secretariat shall be paid different allowances like that of the peons and Zamadars as detailed below:

<table>
<thead>
<tr>
<th>Name of the post to which the benefits shall be extended.</th>
<th>Hot Weather liveries allowance.</th>
<th>Cold Weather liveries allowance.</th>
<th>Washing allowance.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Daftary</td>
<td>Rs. 550/- once in two years.</td>
<td>One full sleeve woolen sweater as E.P.M. rate once in four years.</td>
<td>Rs. 20/- P.M.</td>
</tr>
</tbody>
</table>

2. This order will take effect with effect from 2nd October, 2002 starting with cold Weather Liveries for the Daftaries.

Sd/- P. Das.
Deputy Secretary to Government
FINANCE DEPARTMENT
***
No. WF-I-123/02-41467(45)/F.,

From
Shri S. K. Mishra,
Joint Secretary to Government.

To
All Secretaries to Government.

Sub: Classification of deposits made in courts in respect of decretal dues pending final judgment of an appeal filed against decree.

Bhubaneswar, the 4th Sept.,02.

Sir,

I am directed to invite a reference to the Finance Department letter No. 307/70-49415(95)/F., dated 14.11.70 and letter No. 37380/F. dated 7.10.1974 (copy enclosed) on the subject cited above and to say that instructions were issued regarding initial booking of expenditure on Security Deposits made by Government Departments in higher Appellate court to obtain “stay order” on the decree awarded by the lower courts as a condition precedent to the grant of such “stay order” on the decree under head “858-suspense Accounts (b) suspense Accounts (Civil)-(A) Suspense Account Under the rationalized accounting clarification adopted from 1.4.87 in the list of Major and Minor Heads of Accounts of Union and State issued by Ministry of Finance, Department of Expenditure Controller General of Accounts, the above head of Accounts has been revised to “8674-Security Deposits made by Govt. –101-Security Deposits made by Government”.

Where such deposit is required as precondition to obtain stay order on the decree awarded by the lower court, the authority requiring the stay order shall initially draw the amount from the above head and deposit the same with the Appellate court. If the case is decided in favour of Govt. the amount of deposit being received back from the court, shall be deposited under the same head of Account from which the amount was drawn. In case Government lost the case and the case is decided in favour of the oppositer party, the deposit made with the court shall be paid directly to the oppositer party. In order to make refund of the amount drawn from “8674-Security Deposit made by Government” for deposit, necessary decretal amount shall have to be provided under the appropriate head of Account as if it would have been paid to the oppositer party. Then only the amount shall be drawn by contra-credit to the head from which the amount was drawn for deposit in the Appellate court. For the above purpose concurrence of Finance Department shall not be required.

The Departments of Government are requested to follow the above revised procedure for the court Deposit to be made for obtaining “stay order” hence-forward.

Yours faithfully,

Sd/-

Joint Secretary to Government.

From
Shri A.K. Tripathy,
Principal Secretary to Govt.

To
The Principal Secretary / Commissioner-cum-Secretary of all Departments/ All Heads of Departments.

Sub: - Comprehensive instructions regarding payment of electricity dues by Government Departments.

Sir,

Comprehensive guidelines were issued in Finance Department Letter No.33010(228)/F., Dated 10.07.02 regarding the manner in which payment are to be made in respect of electricity consumption by various Departments. Still then, it is noticed that there is no visible improvement in the situation. The DISTCOS are raising the issue in various for. It is, therefore, felt necessary to issue the following instructions to supplement guidelines previously issued and fix a firm dateline for observance of the guidelines :

1. The Administrative Departments are to first review the adequacy of Budget allocation and veracity of the complaints regarding non-payment of electricity bills to the DISTCOS by 01.11.2002 positively.

2. They are to segregate supply of electricity to Government Buildings and individual houses in big residential colonies adjoining the main office building, such as, irrigation colonies attached to multipurpose projects, residential colonies, hostels attached to educational institutions and medical colleges. This exercise is to be completed within four months, i.e. by 01.02.2003.

3. Contract demands raised by the DISTCOs being much higher than the actual consumption in many cases immediate review of existing contracts is necessary. It should be ensured that billing should be as per actual consumption and on these lines fresh contract should be executed wherever necessary. This process should be completed by 01.12.2003.

4. The Administrative Departments should collect a certificate by 01.12.2002 from all Heads of Departments / Heads of Offices under their control to the effect that their offices have accurate working meters.
5. Energy audit in respect of offices where the bills are unusually high should be conducted and appropriate norms for consumptions should be fixed in consultation with the Electrical Inspector of the area. The Administrative Departments should take a lead in the matter and furnished certificate about the action taken by 01.02.2003.

6. All the Heads of Departments / Heads of Offices should clear the agreed and undisputed electricity bills by 01.11.2002 and the Administrative Departments should furnish a certificate to this effect to Finance Department immediately.

7. The inflated and unacceptable bills containing huge arrears need be settled by mutual discussion. Payment of such reconciled dues are to be made and the Administrative Departments should furnish a certificate to Finance Department by 01.12.2002.

8. The Administrative Departments should furnish office-wise requirement of funds on account of payment of electricity dues after exhausting the existing Budget Provision by 01.12.2002 so that steps will be taken for providing additional funds in the Supplementary Budget.

The date-lines stipulated above are to be adhered to scrupulously and the prescribed certificates should be furnished to Finance Department with a copy to Energy Department failing which salary bills of the concerned Departments shall be withheld in the Treasury.

Yours faithfully,

Principal Secretary to Govt.
ধৰ্ম ৪৭৩৪৮-ধৰ্ম. বর্ষ. পী-১ ৯৯-ধৰ্ম

পরিচয়

১৯ চেতুক ২০০২ ধৰ্ম

ধৰ্ম- বাণ বাণীকা শাক্তাল দূতম ওয়ালীকাল লিভারি।

ধৰ্ম বাণীকা শাক্তাল দূতম ওয়ালীকাল লিভারি বলতি। দূতম ওয়ালীকাল গাণিতক দূতম ওয়ালীকাল গৃহস্থলু ও ১৮ লুঘ লুঘ ২০০০ ধৰ্ম ধৰ্মগৃহস্থলুক ধৰ্ম ও পরিচয় চর্চাকৃত ২০০১-০২ ধৰ্ম লুঘলু ধৰ্মকৃতব্য ধৰ্ম সাধু ধৰ্ম শাক্তাল শাক্তাল ওয়ালীকাল লিভারি। পরিচয় বলতি।

১) ধৰ্ম ধৰ্মলু প্রাণালু বৈমা ২৭ তমুলু ১৯৯০ ধৰ্ম লুঘ লুঘ শাক্তাল লুঘ লুঘ লুঘ। ধৰ্ম লুঘ। প্রাণালু ধৰ্ম লুঘ। ধৰ্ম শাক্তাল শাক্তাল ওয়ালী বৈমা বলতি। প্রাণালু প্রাণালু ধৰ্ম লুঘ।

২) ধৰ্ম ধৰ্মলু প্রাণালু প্রাণালু ১৯৪২ তমুলু ১৮ তমুলু। চর্চাপৃ ১৯২৪ লুঘ প্রাণালু লুঘ লুঘ লুঘ লুঘ।

৩) ধৰ্ম ধৰ্মলু প্রাণালু প্রাণালু প্রাণালু প্রাণালু।

৪) ধৰ্ম ধৰ্মলু প্রাণালু প্রাণালু প্রাণালু প্রাণালু।

৫) ধৰ্ম ধৰ্মলু প্রাণালু প্রাণালু প্রাণালু।

৬) ধৰ্ম ধৰ্মলু প্রাণালু প্রাণালু।

৭) ধৰ্ম ধৰ্মলু প্রাণালু।

৪) গ্রাম ধৰ্মলু প্রাণালু প্রাণালু প্রাণালু।

গ্রাম ধৰ্মলু প্রাণালু

ধৰ্মলু প্রাণালু
FINANCE DEPARTMENT
***
NOTIFICATION
Bhubaneswar, the 21st. October, 2002.

No. SS-I(A)11/2002. -48675/F., In exercise of the powers conferred by the proviso to article 309 of the constitution of India, the Government of Orissa hereby make the following rules to amend the Orissa Small Savings (Method of Recruitment and Conditions of Service) Rules, 2001, namely:--

1. (1) These rules may be called the Orissa Small Savings (Method of Recruitment and Conditions of Service) Amendment Rules, 2002.

(2) This shall come into force on the date of their publication in the Orissa Gazette.

2. In the Orissa Small Savings (Method of Recruitment and Conditions of Service) Rules, 2001, for sub-rule (1) of rule-4, the following sub-rule shall be substituted, namely:--

“(1) Recruitment to the post of Deputy Director, Small Savings-cum-Deputy Secretary shall be by promotion only from the cadre of Assistant Director, Small Savings-cum-Under Secretary who have completed at least one year of Service as such on the first day of the year in which the Selection Board meets.”

By order of the Governor

Sd/- A. K. Tripathy,
Principal Secretary to Government.
FINANCE DEPARTMENT

***

No. A&A(P)3/2002-56066(45)/F.,

From

Shri A. K. Tripathy,
Principal Secretary to Government.

To

All Principal Secretaries/Secretaries/Special Secretaries of all Government Departments.

Sub: Submission of compliance reports to Comptroller and Auditor General’s audit observations and Action Taken Reports on the recommendations of the Public Accounts Committee.

Bhubaneswar, 9th Dec., 2002.

Sir,

The Secretary, Orissa Legislative Assembly has drawn attention of Government to the fact that various Departments are not furnishing compliance notes on the report of Comptroller and Auditor General and also that they are not furnishing action taken notes on the recommendation of the P.A.C. As a result of such defaults, the P.A.C. is being hampered in its functioning and there is delay in disposal of outstanding Audit Reports. The P.A.C. have expressed their serious concern over the matter. In this connection, attention is drawn to the Chief Secretary’s circular No.2(42)-CS dated 3.1.2001 wherein Secretaries were requested to furnish compliance in such cases at the earliest.

It has now been decided that every Department shall furnish detailed notes indicating the action taken on paragraphs appearing in the audit report of Comptroller and Auditor General of India, within 4 months of the Comptroller and Auditor General Report being available in the Department. In case any Department feels that there are special circumstances which necessitated a longer period, they shall submit a detailed proposal in this regard to the Finance Department who would obtain orders of Chief Secretary permitting such longer time limit.

It has also been decided that with a view to clearing the back-log of pending inspection notes, audit paras etc. Departments may initiate a special drive starting from the 1st week of December and clear up substantial amount of backlog “during the next six months. The clearance of backlog” would be reviewed by Chief Secretary in the monthly meeting of Secretaries.

You are requested to kindly take immediate steps to observe the time limits stipulated in this Circular.

Yours faithfully,

Sd/-
Principal Secretary to Government.
FINANCE DEPARTMENT

***

No. SS.II.III-25/2002-56551(88)/F.,

From

Shri N. K. Raj,
Addl. Secretary to Government.

To

All Collectors and
Sub-Collectors.


Bhubaneswar, the 13th December, 2002.

Sir,

In pursuance of Ministry of Finance, Department of Economic Affairs, Government of India vide D.O. No. 2/1/2001-NS. I dated 18.11.2002 Government have decided to Renew the Agencies appointed by National Savings Organisation since 25.11.2002 onwards by State Authorities. Accordingly necessary steps may please be taken for renewal of M.P.K.B.Y. and S.A.S. Agencies observing the following guide lines.

1) Xerox copy of certificate Authority may be obtained and kept as office record.
2) Depending upon the working area of the Agent/Post Office to which attached under S.A.S. Agency will apply for Renewal to concerned Sub-Colletors and M.P.K.B.Y. Agents will contact to their respective Collectors for Renewal of M.P.K.B.Y. Agencies. In case of single Sub-Division dist. the concerned Collector may be contacted for renewal of S.A.S. Agency,
3) No Renewal should be made in case of non up-to-date entries in ASLAAS-5 cards issued earlier to M.P.K.B.Y. Agents concerned.
4) In case of expiry of Agency the Renewal may please be made from the date of expiry but no commission should be allowed in between date of expiry to date of Insurance of order.
5) Separate registers may be maintained for each Agency and indivisual page may be maintained for each Agents.
6) Application Form, Nomination Form, Agreement Form, F.G.Policy Affidavit, Residential Certificate, education qualification and two character certificate alongwith required numbers of passport size photograph may be obtained.
7) All the Agents may be directed to submit a monthly report of investment to the appointing authority as well as concerned Collectors and vice-versa by 10th of every succeeding month.
8) District Small Savings Officer/ Small Savings Officer should check and verify the receipt Books/ ASILAAS-5 cards to avoid the misappropriation of public money. This may be reviewed in the monthly co-ordination Committee meeting at the district Head quarters.

Yours faithfully,
Sd/-
Additional Secretary to Govt.
FINANCE DEPARTMENT
***

NO.A&A® 18/2002-58055(6)/F.,

From

Shri P. K. Mishra,
Special Secretary to Government.

To

The Principal Secretaries,
Forest, H & U.D., Energy,
The Commissioner-cum-Secretaries,
R.D., Water Resources,
Secretary, Works Departments.

Sub: Timely rendition of complete accounts to Account General, Orissa, before preparation of Finance Appropriation Accounts.

Bhubaneswar, the 23rd December, 2002.

Sir,

The Accountant General (A&E) has reported that many offices are not taking action for timely rendition of accounts to the A.G(A&E), Orissa as a result of which a number of accounts are not being incorporated/excluded every month from the monthly Civil accounts. Instances have also come to notice where some Divisions have not furnished accounts since they were seized by the Vigilance Department. Such exclusion results in our incomplete picture of the State accounts and dilutes effective budgetary control.

I would request you to look into the matter and issue necessary instructions to all offices under your control to render in time complete accounts to A.G(A&E), Orissa and to make available all records sufficiently in advance for processing of Finance and appropriation Accounts. In the event of seizure of any documents/records by the State Vigilance Department or any other statutory authority, duplicate copies duly authenticated should be supplied to the A.G(A&E) so that the work of accounting for the entire Division/Office is not held up on account of some irregularity in any Division/Office.

This may be treated as Most Urgent.

Yours faithfully,

Sd/-

Special Secretary to Govt.
FINANCE DEPARTMENT
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CORRIGENDUM

Bhubaneswar, the 2-1-2003.

No.Codes-18/2001(pt.)-330/F., In Finance Department Office Memorandum No. 33069/F., dt. 11.7.2002, extending of the benefit of availing of the both hot and cold weather liveries allowance to the Daftaries of the Departments of Government in the Orissa Secretariat, the following corrections shall be made, namely :-

The years appearing as “Once in 4 years” under Column-3 of Para-I should be read as “Once in 5 years”.

Sd/- N. C. Das
Deputy Secretary to Government.
FINANCE DEPARTMENT

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No. WF-II-60/2002(pt.)/1182(45)/F., Dt. 7.1.2003.

From

Shri A. K. Tripathy,
Principal Secretary to Govt.

To

The Principal Secretaries/
Commissioner-cum-Secretaries/
Secretaries/ Special Secretaries
Of all Departments of Govt.


Sir,

Government have been considering formulating norms regarding consumption of electricity by various Departments of Government. After careful consideration Government have in consultation with the Chief electrical Inspector formulated a norm regarding consumption of electricity. The norm has been worked out with reference to the floor area of a Government building. The Chief Electrical inspector has assessed consumption of electricity at the rate of 0.5 unit for each sqr. Ft. area for a month. For example an office with a sanctioned floor area of 1000 sft. The electricity consumption would be restricted to 500 units per month. The norm fixed takes into account electricity consumption in respect of light and fan only and does not take into consideration the electricity consumption in respect of Air Conditioner. Appropriate allowance will be made for use of Air Conditioners in respect of entitled officers only.

2) Revenue, Works, R.D., Forest and Urban Development Departments are to review the rent charged in respect of Rest Houses. Inspection Bunglow, Circuit Houses maintained by their Department to ensure that the electricity consumption charges in such Rest Houses, Inspection Bunglows, and Circuit Houses are recovered from the occupancy charges paid by the various occupants. Necessary changes are being made in the rules to ensure that collections made by such Inspection Bunglows, Rest Houses etc. are utilised for payment of electricity charges and no budgetary allocations would be made for such payments.

3) The electricity charges in respect of Hostels in all educational institutions whether managed by the State Government or receiving grant-in-aid /Block grant should be recovered from the inmates Separate meters should be installed for the purpose electricity consumption in the Classrooms, Laboratories and Office Rooms should be as per norms prescribed in the circular..

4) In engineering and Commercial Establishments like Public Health Engineering Department Pump Houses, Government Press and Workshops etc. where there is bulk consumption of electricity and the expenditure on the score is high, the concerned Department should introduce energy audit by engaging experts and install energy efficient devices so as to reduce the recurrent high expenditure on energy consumption.
5) All Administrative Department are to ensure that norms outlined in the preceding paragraphs are scrupulously followed. Finance Department would make budgetary allocations for electricity charges only on the basis of such norms. The current level of consumption should be brought down by at least 10% from the level of consumption of 2001-02.

6) In order to monitor consumption of electricity in each office the Heads of Offices are required to furnish bimonthly report on energy consumption indicating the unit of energy consumed during the period under report alongwith the units consumed during the two months prior to the period of report in the proforma at Annexure-II. These reports should be submitted to the Heads of Departments who in turn will cause a detailed review of the position by the joint Directors/Deputy Directors and officers of equivalent rank under their control. This will not only facilitate constant monitoring to achieve the targeted reduction but also it will be an effective tool to counter the fictitious billing by the DISTCOSs.

I would, therefore, request you kindly to issue necessary instructions to the Heads of Departments and Sub-ordinate Offices for implementation of Energy Budgeting in State Government Offices which would help in economizing Government expenditure.

Yours faithfully,
Sd/-
Principal Secretary to Govt.
Annexure : I

Fixation of norm for the use of Electricity in Government offices based on office space

(A)

1. Consumption for lights and fans only:
   Tentative Room Size – 16’ x 16’ = 256 sqft Area
   - No. of points, fluorescent lights- 3 nos
   - 3 x 40 watt = 120 watt
   - Duration of Average consumption for 8 hours for 3 lights and 12 hours for one light.
     - 3 x 40 x 8 = 960 Watt hrs
     - 40 x 12 = 480 Watt hrs
     - Total: 1440 Watt hrs.

2. Fan points 2 nos. (two) 80 watt each:
   - 2 x 80 = 160 watt
   - Duration of Average consumption of two fans = 8 hrs
     - One fan = 10 hrs
   - 2 x 80 x 8 = 1280 watt hrs
   - 1 x 80 x 10 = 800 watt hrs
   - Total: 2080 watt hrs
   - (1-2)
     - = 3520 watt hrs
     - Say 3.5 UNITS
   - Miscellaneous consumption like out door lighting and corridor lighting etc. = 800 watt hours

Grand Total = 4300 watt hours or 4.3 UNITS per day
MONTHLY CONSUMPTION = 4.3 x 30 = 129 or say 130 unit per month
Average consumption per sqft of area = 130 = 0.5 units per sqft area per Month

(B) Consumption with light fans and AC machine:

(i) Room with AC machine 1.5 Tonne capacity
   - Taking yearly consumption of machine as 3 hrs per day over the entire year- consumption of the machine=
     - 2.1 x 3 x 30 = 189 UNITS per month
     - 2.2 consumption per sqft per month = 189 / 256 = 0.75 units per sqft per month

(ii) Consumption on lights & fans
   - = 0.5 units per sqft per month
   - Total consumption with machine, lights & fans
     - = 0.75 units – 0.5 units
     - = 1.25 units per sqft per month

The above rates of consumption may be quite reasonable for general adoption in all offices.
Annexure – II

**Bimonthly Report for consumption of Energy to be furnished to Heads of Departments.**

<table>
<thead>
<tr>
<th>Name of the Estt./ Office</th>
<th>Period to which the Report relates</th>
<th>Energy consumption during the period under report in terms of units</th>
<th>Energy consumption in two months prior to the period of report in terms of units</th>
<th>Percentage of increase or decrease</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
</tbody>
</table>
Shri Pratip K. Mohanty  
Chief Secretary and Chief Development Commissioner,  
Orissa.

No. 2099 (45)/F.,  
A&A(P) –3/02(pt.)  
Bhubaneswar  

To  
All Principal Secretaries/  
Secretaries to Government.

Sir,

The Public Accounts Committee had called me on the 7th January, 2003 to discuss ways to improve compliance of observations made by C&A.G as contained in their Audit Reports. The Committee is concerned about the delay by various Government Departments in furnishing the required explanatory notes on the paragraphs contained in the C & A.G. audit reports, and non-submission of action taken reports on the paras.

The Public accounts Committee also expressed their concern regarding inadequate response from various Government Departments which have incurred expenditure in excess of the budgetary allocation.

Secretaries are requested to personally review the cases where explanatory notes/action taken notes have not been furnished in respect of audit paras and Public Accounts Committee recommendations thereon. The Public Accounts Committee desires that all Government Departments must furnish compliance notes on the audit paras appearing in the Audit Reports for 31st March, 2001. Similarly, action taken reports on the recommendation of the Public Accounts Committee during the 10th and 11th Assembly are to be furnished on priority to the Public Accounts Committee before March, 2003.

It has now been decided that Financial Advisors in each Department will be personally responsible for non-submission of such material to the Public Accounts Committee. Their performance in this regard would be reflected in the C.R. assessment for the year 2002-2003.

Yours faithfully,

Sd/-  
Chief Secretary, Orissa.
FINANCE DEPARTMENT
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No. SS. II-III.14/2003-5885(**)/F.,

From
Shri N. K. Raj,
Director, Small Savings and
Addl. Secretary to Government,

To
All Collectors/
Sub-Collectors,


Bhubaneswar, the 7th February, 2003.

Sir,

I am directed to say that Government of India, Ministry of Finance, New Delhi in their D.O. No.2/1/2001-NSI, dt. 18.11.2002 have issued instruction for restructuring the National Savings Organisation (N.S.O.). The restructuring involves replacement of the existing N.S.O. by a National Savings Institute (N.S.I.) with Head Qrs. at Nagpur and ten Regional Centres. The restructured N.S.I. will no longer appoint agents under the "stand wise agency" System (SAS) and Mahila Pradhan Kshetriya Bachet Yojna (M.P.R.B.Y.) Schemes nor it will be able to deal with any complaints relating to such agents appointed by the State Governments. So the State Government have decided to renew the agencies appointed by National Savings Organisation since 25.11.2002 and onwards by State Authorities. The Deputy national Savings Commissioner, Government of India, Ministry of Finance in his letter No. 13408-44/HRD/8-8/2002, dated 11.12.2002 has requested all State Governments to take necessary action for smooth transition or work pertaining to Small Savings from Regional Director, National Savings to the Director, Small Savings in the State. Accordingly Guideline/Instruction have already been issued to all Collectors and Sub-Collectors in this Department letter No. 56551(88)/F., dated 13.12.2002 for renewal of SAS and MPKBY Agencies in the State.

Instances have come to the notice of the State Government that some SAS agents in the State have misappropriated the investors money instead of depositing in the post offices for purchase of National Savings Instruments and ultimately the State Government have to bear the cost of misappropriation money of the investors as appointing authority of Small Savings Agents in the State.
In order to avoid such misappropriation and dislocation of works by the SAS Agents in the State, Government have been pleased to decide to enhance the Fidelity Guarantee Policy of S.A.S. Agents from Rs. 5000/- to Rs. 50,000/- as the above agents have handled cash worth of Rs. 50,000/- each for their transaction.

You are, therefore, requested to accept security deposit of Fidelity Guarantee Policy worth of Rs. 50,000/- (Rupees fifty thousand) for appointment and renewal of S.A.S. agents henceforth.

Yours faithfully,

Sd/-

Director, Small Savings and Additional Secretary to Government.
Sub: Increase in monetary limit for purchase of bicycle for official use.

The undersigned is directed to say that the monetary limit for purchase of Bicycle for use in Government Offices was last fixed at Rs. 1230/- in Finance Department Office Memorandum No. Codes – 24/97-27301/F., dated 21.6.97.

2. Due to rise in prices of Bicycle, it has now been decided to revise the said monetary limit to Rs. 1500/- (Rupees One thousand five hundred) only including the fitting charges and cost of accessories like seat carrier, Ball, Lock, Stand etc. and all taxes. However, purchase should be made at the lowest tendered price after observing the normal formalities.

3. This order shall take effect from the date of issue.

Sd/-
Deputy Secretary to Government.
FINANCE DEPARTMENT

CORRIGENDUM

Bhubaneswar, the 26th February, 2003.

No. Codes-26/02-8192/F., in Finance Department Office Memorandum No. 42724/F., dt. 13.10.1999, Revision of monetary limit for supply of hot weather liveries, washing allowance and for payment of pasting charges to Class-IV employees, the following corrections shall be made namely:-

Column-2 of Sl. No. 2 may be read as “Hot weather Liveries to Lady Peons, Sweepresses and Lady Farashes of Secretariat/ Heads of Departments” instead of “Hot Weather liveries to lady Peons and Sweepress of Secretariat/ Heads of Departments”.

Sd/-
Deputy Secretary to Government.
From
Shri B. K. Tripathy,
Deputy Secretary to Government.

To
The Principal Secretaries/ Secretaries
of All Departments of Government,
All Controlling Officers,

Sub: Verification and reconciliation of accounts of expenditure for the year 2002-03.

Bhubaneswar, the 26th March, 2003.

Sir/Madam,

I am directed to enclose a Xerox copy of the D.O. letter No. TM-I-Ann-A/CS-2002-03/147 dated 17.3.2003 of the Accountant General (A&E), Orissa, Bhubaneswar in the address of the Principal Secretary to Government, Finance Department on the above subject and to say that the comptroller and Auditor General of India has fixed 19th September, 2003 as the target for completion of printing of the finance accounts and the Appropriation Accounts for the year 2002-03. In order to adhere to this target it has been desired by the Accountant General (A&E), Orissa that the March (Preliminary) 2003 Accounts be closed by 15.5.2003 and the March (Supplementary) 2003 Accounts by 27.6.2003.

Further, in order to adhere to the overall target for closure of March (Supplementary) 2003 Accounts, the target for completion of Verification and reconciliation of the Accounts of expenditure/receipts by all Controlling Offices of the State and submission of alteration proposals, if any, should be made not later than 30.5.2003. It may kindly be ensured that this target is strictly adhered to, as otherwise it will not be possible to keep up the schedule.

You are, therefore, requested to instruct all concerned under the administrative control of your Department to take immediate necessary steps for completion of verification work without further delay much before 31.5.2003 positively as the date line fixed by the Accountant General, Orissa under intimation to Finance Department.

Yours faithfully,

Sd/-
Deputy Secretary to Government.
Anita Pattanayak

ACCOUNTANT GENERAL, ORISSA
(ACCOUNTS & ENTITLEMENTS)
BHUBANESWAR-751001

Dear Shri Tripathy,

The Comptroller and Auditor General of India has fixed 19th September, 2003 as the target for completion of printing of the finance Accounts and the Appropriation Accounts for the year 2002-03. In order to adhere to this target it has been desired that the March (Preliminary) 2003 Accounts be closed by 15.5.2003 and the March (Supplementary) 2003 Accounts by 27-6-2003.

2. Suitable instruction may please be issued to all Controlling Officers/ Heads of Departments concerned for timely rendition of March 2003 Accounts by Treasuries and P.W.D/ Forest Division to this office latest by 22-4-2003. P.W.D/ Forest Divisions may further be directed to submit the March (Supplementary) Accounts latest by 30.5.2003. The Divisional Officer of both Forest and P.W.D. may also please be directed to submit all excluded/ objected Accounts of 2002-2003 immediately without further delay.

3. In order to adhere to the overall target for closure of March (Supplementary) 2003 Accounts, the target for completion of verification and reconciliation of the Accounts of expenditure/ receipts by all the Controlling Officers of the State and submission of alteration proposals, if any, should be made not later than 30-5-2003. It may kindly be ensured that this target is strictly adhered to, as otherwise it will not be possible to keep up the schedule.

I shall be grateful if a copy of your instructions in this regard could be furnished to the office for information and for apprising the C& A.G. of India of the action taken in this regard.

With regards,

Yours sincerely,

Sd/-Anita Pattanayak.

Shri A. K. Tripathy, IAS,
Principal Secretary
to the Government of Orissa,
Finance Department,
Bhubaneswar.