COMPILATION OF IMPORTANT CIRCULARS AND ORDERS ISSUED BY FINANCE DEPARTMENT

2011-2012
COMPILATION OF IMPORTANT CIRCULARS AND ORDERS ISSUED BY FINANCE DEPARTMENT 2011-2012
PREFACE

The compilation of circulars, orders, instructions and clarifications issued by Finance Department from time-to-time covers the matters relating to Budgetary exercises, Commercial Taxes, Treasury Code, Odisha Government Financial Rules, Delegation of Financial Powers Rules, Service Code, Revised Scales of Pay Rules, Pension Rules, Allowances, Advances, Provident Fund, Group Insurance Scheme, Freedom Fighter Pension and other allied matters issued within a particular financial year. Like in the previous years, it is the endeavour of Finance Department to prepare the compendium to disseminate information for benefit of the officials of the Administrative Departments, Agencies, Autonomous Bodies and subordinate offices to discharge their duties effectively and efficiently within the broad parameters of rules/ instructions.

I express thanks to different Branches of Finance Department for supplying the orders/ instructions issued from their respective Branches to Codes Branch for this publication. The efforts of Finance Information Division and Issue Branch of Finance Department are commendable in typing and comparing the document with due accuracy.

Any doubt/ ambiguity regarding interpretation of these orders/ instructions may be referred to the Finance Department for necessary clarification.

I hope this compendium will be found useful by all concerned.

Bhubaneswar

Upendra Nath Behera
Additional Chief Secretary to Government.
Finance Department.
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<td>Resolution/Notification/Office Memorandum/Letter No.</td>
<td>Date</td>
<td>Subject</td>
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<td>--------</td>
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<tr>
<td>3</td>
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<td>17th December, 2011</td>
<td>Streamlining of System Triangular Committee Meetings to settle the outstanding IRs/Paras.</td>
</tr>
<tr>
<td>4</td>
<td>Letter No. 4383(17)/F</td>
<td>7th February, 2012</td>
<td>Non-production of records to the Audit Parties of A.G (Civil Audit), Odisha.</td>
</tr>
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### Matters relating to Group Insurance Scheme

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<th>Date</th>
<th>Subject</th>
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</tr>
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<tbody>
<tr>
<td>1</td>
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<td>291-295</td>
</tr>
<tr>
<td>2</td>
<td>Resolution No. 34360/F</td>
<td>5th August, 2011</td>
<td>Simplification of procedure of deposits and payments under Group Insurance Scheme for the Employees of aided Non-Govt. Educational Institutions, Board of Secondary Education, Orissa, Cuttack, Council of Higher Secondary Education, Orissa, Bhubaneswar, Four Universities i.e. Utkal University, Vani Vihar, Berhampur University, Bhanja Bihar, Sambalpur University, Jyoti Vihar &amp; Orissa University of Agriculture &amp; Technology, BBSR &amp; Employees working under NACs/ Municipalities / Municipal Corporations etc.</td>
<td>296-301</td>
</tr>
<tr>
<td>3</td>
<td>Letter No. 37750 (285)/F</td>
<td>29th August, 2011</td>
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<td>302</td>
</tr>
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<td>Resolution/Notification/Office Memorandum/Letter No.</td>
<td>Date</td>
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<td>4</td>
<td>Resolution No. 41803/F 23rd September, 2011</td>
<td></td>
<td>Group Insurance Scheme for Government Employees, Employees of aided Non-Government Educational Institutions, Board of Secondary Education, Odisha, Cuttack, Council of Higher Secondary Education Odisha, Bhubaneswar, Four Universities i.e. Utkal University, Vani Vihar, Berhampur University, Bhanja Bihar, Sambalpur University, Jyoti Vihar &amp; Odisha University of Agriculture &amp; technology, Bhubaneswar and Employees working under NACs/Municipalities/Municipal Corporations of the State.</td>
<td>303-305</td>
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<td>5</td>
<td>Resolution No. 1575/F 13th January, 2012</td>
<td></td>
<td>Extension of Group Insurance Scheme benefit to Central Government Employees who are promoted from the cadre of State Government employees.</td>
<td>306-307</td>
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**Matters relating to Freedom Fighter Pension**

<table>
<thead>
<tr>
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<th>Date</th>
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<tr>
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<td></td>
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<td>311</td>
</tr>
<tr>
<td>2</td>
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<td></td>
<td>Revision of rates of State Freedom Fighters’ Pension.</td>
<td>312</td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Resolution/Notification/Office Memorandum/Letter No.</td>
<td>Date</td>
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<td>---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
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<tr>
<td>3</td>
<td>Letter No. 12353/F</td>
<td>31&lt;sup&gt;st&lt;/sup&gt; March, 2012</td>
<td>Grant of Dearness Relief to the Freedom Fighters and their eligible dependants under the Swatantrata Sainik Samman Pension (SSSP) Scheme, 1980 w.e.f. 01.08.2011.</td>
<td>313</td>
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**Miscellaneous Matters**

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<th>Sl. No.</th>
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<th>Date</th>
<th>Subject</th>
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<tbody>
<tr>
<td>1</td>
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<td>20&lt;sup&gt;th&lt;/sup&gt; April, 2011</td>
<td>Monitoring of Submission of Utilisation Certificate in respect of Central Assistance received by the State Government.</td>
<td>317-319</td>
</tr>
<tr>
<td>2</td>
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<td>13&lt;sup&gt;th&lt;/sup&gt; May, 2011</td>
<td>Jurisdiction to issue search warrant under the Code of Criminal Procedure, 1973.</td>
<td>320</td>
</tr>
<tr>
<td>3</td>
<td>Notification No. 38097/F</td>
<td>3&lt;sup&gt;rd&lt;/sup&gt; September, 2011</td>
<td>Revised Scheme for Constitution and Administration of the Consolidated Sinking Fund of Government of Orissa.</td>
<td>321-325</td>
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<tr>
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<td>326</td>
</tr>
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<td>327-331</td>
</tr>
<tr>
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<td>332-336</td>
</tr>
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</table>
MATTERS RELATING TO BUDGET
From
Shri J. K. Mohapatra, IAS
Principal Secretary to Government

To
The Principal Secretary to Government/
Forest & Environment /
Rural Development/ Panchayati Raj/
Water Resources / Agriculture / Industries Department /
Commissioner-cum-Secretary to Government/
H & UD/ Health & Family Welfare /
W & CD / Higher Education /
Fisheries & Animal Resources Development / Energy /
ST & SC Development /
School & Mass Education Department
EIC-cum-Secretary to Government
Works Department

Sub: Implementation of Cash Management System in the selected Departments through Quarterly Expenditure Allocation (QEA) and Monthly Expenditure Plan (MEP) in the Financial Year 2011-12.

Sir,

I am directed to say that the State Government introduced Cash Management System in 2010-11 on the lines of modified exchequer control based expenditure management and restrictions on expenditure during the last quarter of the financial year, which has been successfully implemented in the Ministries of Government of India and in terms of the recommendations of the 2nd Administrative Reforms Commission with the following objectives: -

1. Even pacing of expenditure within the financial year.
2. Reduce rush of expenditure during the last quarter especially in the last month of the financial year.
3. Front loading of expenditure in the 1st three quarters of the financial year so that corrective measures can be taken in the mid year to achieve the fiscal objectives.
5. Effective monitoring of the expenditure pattern.
6. Improve the quality of expenditure.

3. The system was adopted in respect of the 10 Demand for Grants administrated by large spending Departments with effect from the financial year 2010-11. It is now extended to 5 more Demands for Grants in 2011-12. The list of these 15 Departments and the Demand for Grants is furnished in Annexure-I.

4. **The broad features of the New System is indicated hereafter:** -

In respect of each Demand for Grant, Quarterly Expenditure Allocation (QEA) for State Plan, Central Plan, Centrally Sponsored Plan and Non-Plan is
worked out and indicated in Annexure-II. The Monthly Expenditure Plan may be worked on the basis of the Quarterly Expenditure Allocation by the concerned Department in the format at Annexure-III in accordance with the broad principles indicated in para 6 and 10.

5. The Quarterly Expenditure Allocation (QEA) should not be modified by the Administration Departments without prior approval of Finance Department in Ways & Means Branch. QEA for all the four quarters is furnished in Annexure-II for all the 15 Demand for Grants which may be modified, if necessary, by the Administration Departments in accordance with their work plans/programme implementation schedule within the following broad parameters and submitted to Finance Department by 30.4.2011 for approval.

6. i) Monthly Expenditure Plan of each Department is to be fixed on the following lines:-

   a) MEP for the month of March shall not exceed 15% of the Budgeted Provision (Budget Estimate).
   b) MEP for the month of January to March may be so fixed that the QEA for the last quarter shall not exceed 40% of the overall Budgeted Provision (Budget Estimate) and 40% under State Plan provision (Budget Estimate).

   ii) (a) The Finance Departments are authorized to sanction expenditure other than works expenditure under Non-Plan, State Plan, Central Plan and Centrally Sponsored Plan Schemes up to the limit of QEA indicated in Annexure-II including expenditure for grants and subsidies.
   (b) The Administrative Departments are to fix the QEA and MEP of Controlling Officers based on the QEA and MEP for the Demand for Grant and the Controlling Officers in turn may ask the DDOs to spend the provision in accordance with their own QEA and MEP.
   (c) In case of Central Plan and Centrally Sponsored Plan Schemes, funds should ordinarily be released on receipt of Central Assistance. However, funds can be sanctioned/released in anticipation of receipt of Central Assistance in case of on-going schemes during the first three quarters.
   (d) If there is firm commitment for sanction and release of funds by the concerned Line Ministry of Government of India, funds for new schemes can also be sanctioned / released by the Administrative Department for three quarters.
   (e) In case of EAPs in the pipe line, expenditure should be incurred only if agreement with the Donor Agency has been signed and the date of effect of the agreement has been notified.
   (f) The Administrative Departments would obtain approval of Project Approval Committee/Empowered Committee for sanction of the entire provision made in their Demand for Grant for share capital/loan/Grant in Aid/Subsidy to PSUs and Co-operatives, in one go, by September, 2011 and then release the amount at their level subject to recovery of outstanding Government dues and opening of Escrow Account.
   (g) Release of funds in respect of schemes/provisions reserved for Post Budget Scrutiny would only require prior approval of Finance Department / P & C Department as the case may be.
   (h) Sanction of funds for new schemes where the norms of expenditure are yet to be approved and cases involving change in the norms of existing schemes having financial implication would require
prior concurrence of Finance Department.

iii) (a) Works Expenditure against Budget provision, N.H. Credit and Deposits is proposed to be made allotment and account based through LoC module of iOTMS from 1st July, 2011. The existing system of Letter of Credit for works expenditure would continue for the 1st quarter. However, the Controlling Officers, covered in the pilot implementation phase of the proposed system are advised to distribute allotment in respect of works expenditure to the Divisions through LoC module of iOTMS from the beginning of the year.

(b) Accordingly, the concerned Administrative Departments are to indicate the Controlling Officer-wise Gross Budgetary Provision for 2011-12 relating to Works Expenditure under Non-Plan, State Plan, Central Plan and Centrally Sponsored Plan Schemes and Net L.C. entitlement (sector-wise i.e. Non-Plan, State Plan, Central Plan and Centrally Sponsored Plan Schemes) and furnish L.C. requirement for the 1st quarter to Finance Department within the overall limit of QEA for the 1st quarter indicated in Annexure-II by 15.4.2011.

(c) Finance Department in Ways & Means Branch, after verification Net L.C. entitlement of each Controlling Officer and receipt of quarter requirement would intimate the quarterly limit of L.C. of the Controlling Officer which should remain valid for the quarter.

(d) The unspent balance of any allotment /Letter of Credit pertaining to any quarter can not be carried over to the next quarter except without concurrence of Finance Department.

(e) Ordinarily, unspent balance of any allotment /Letter of Credit pertaining to the 3rd quarter will not to be allowed to be carried over after December, if the expenditure up to the 3rd quarter falls short of the prescribed level. However where the progressive expenditure up to the 3rd quarter is above the prescribed level, and unspent balance of the QEA for 3rd quarter can be carried over to the 4th quarter with the permission of Finance Department provided that the QEA for the 4th quarter and the MEP for March remain within the limit of 40% and 15% respectively.

(f) The Letter of Credit in respect of allotment received from Calamity Relief Fund, NH Credit and Deposits would continue to be authorized on the basis of copies of allotments/sanction orders and deposit particulars as well as specific requisition for the 1st quarter.

(iv) If, any provision in the B.E. is surrendered in one Demand and equivalent additional provision is taken in another Demand in the Supplementary Statement of Expenditure, then the budgeted provision will be deemed to have been reduced to that extent and the MEP & QEA are to be modified accordingly.

7. The limits indicated in the QEA and MEP is calculated at the Demand for Grant level as a whole allowing inter-se variations between months within a quarter and across the sector i.e., Non-Plan, State Plan, Central Plan and Centrally Sponsored Plan within the broad parameters indicated in Para-6 and Para-10. The Administration Departments and the Controlling Officers should distribute allotment under each sector among the DDOs broadly in accordance with the QEA and MEP for the entire year.

8. Savings if any, under the QEA would not be allowed to be carried over to the next quarter. However, the Administrative Department requiring modification of
MEP, which affects QEA, should obtain concurrence of Finance Department in Ways & Means Branch but they would be free to adjust the spill over of MEP in the next month if it is not inconsistent with QEA.

9. In case Finance Department in Ways & Means Branch do not consider the request for modification of MEP and QEA within 15 days it will be deemed to have been granted.

10. (a) The Ways & Means Branch of Finance Department are to monitor Grant-wise & Controlling Officer-wise Expenditure for each quarter.

(b) After receipt of Grant-wise & Controlling Officer-wise Expenditure for the month of December, Ways & Means Branch of Finance Department will calculate the progressive expenditure up to December under each Demand for Grant.

(c) At the end of 3rd quarter, the following expenditure targets have to be met by the Departments concerned:

(i) the aggregate expenditure under Non-Plan, State Plan, Central Plan and Centrally Sponsored Plan should be reach the minimum level of 60% of the Budget provision; and

(ii) expenditure under State Plan should also reach the minimum level of 60% of the Budget provision.

If any of the above two conditions are not fulfilled by any Department, then the concerned Department would be required to surrender the provision equal to the amount of shortfall in expenditure from the prescribed minimum level.

Illustration:  
(A) If the expenditure of a Department covered under the Cash Management System falls short of 60% of overall Budget provision by Rs. ‘X’ but exceeds 60% under State Plan, then Rs. ‘X’ is to be surrendered by that Department.

(B) If the expenditure of a Department covered under Cash Management System exceeds 60% of the overall Budget provision but falls short of 60% of Budget Provision under State Plan by Rs. ‘Y’ then the concerned Department will have to surrender Rs. ‘y’ under State Plan.

(C) If the expenditure of a Department covered under the Cash Management System falls short of 60% of the overall Budget provision by Rs. ‘X’ and 60% of the Budget provision under State Plan by Rs. ‘Y’ then the concerned Department will have to surrender Rs. ‘Y’ under State Plan and Rs. (‘X’ – ‘Y’) from the overall Budget provision. Where Rs. ‘X’ is less than Rs. ‘Y’ then only Rs. ‘Y’ is to be surrendered under State Plan.

(d) The Administrative Department and the Controlling Officers need to reconcile the expenditure reported by the Accountant General (A&E) up to the month of December and surrender the provision equal to the differential between the progressive expenditure and 60% of the Budget Provision as indicated in the Illustration above.
(e) Surrender of the provision should be made through the Integrated Orissa Treasury Management System (iOTMS) and the surrender relating to works expenditure is to be made through LoC module of iOTMS.


12. The Integrated Orissa Treasury Management System (iOTMS) would be so enabled that it will not admit expenditure in excess of 40% of Budget Provision during the last quarter and 15% in the month of March under any Demand for Grant under the Cash Management System.

13. Funds should not be drawn from the Treasury/Bank without immediate requirement for payment. As such no drawal should be made to make advance payments except in terms of valid agreements in order to meet the monthly/quarterly expenditure targets.

14. Provision under SR 242 of Orissa Treasury Code, vol. I stipulate that money should not be drawn from the Treasury unless it is required for immediate disbursement. It is, however, observed that some of the DDOs/Controlling Officers are drawing funds from the Treasury and depositing in various Banks or keeping funds un-utilized in form of cash, Bank Draft, DCR etc. If in future, such unauthorized parking of money is noticed, the concerned DDO shall be personally liable for recovery from his personal entitlements including his retirement benefits and he shall be liable for disciplinary action under Rule -15 of the OCS (CC & A) Rules, 1962.

15. Sanction of funds out of Budgetary Provision and release of Letter of Credit would be regulated in terms of the provisions of the preceding paragraphs.

16. The gross provision in the respective Demand for Grant and minimum indicative limit of quarterly expenditure allocation for all the four quarters of 2011-12 is furnished at Annexure – II for guidance. The Administrative Department are free to enhance the MEP & QEA of first three quarters for their respective Departments in accordance with the instructions contained in the preceding paragraphs and furnish the same to Finance Department by 30.4.2011 and the quarterly LC requisition for the first quarter against annual LC entitlement in respect of works expenditure is to be furnished by 15.4.2011 within the overall limit of QEA for the 1st quarter.

I would, therefore, request you to issue necessary instructions to the Controlling Officers of your Department to implement the cash management plan and help improve the public expenditure management system.

Yours faithfully,

Sd/- (J.K. Mohapatra)
Principal Secretary to Government
<table>
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<tr>
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<th>Name of the Department</th>
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<td>Works</td>
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<tr>
<td>2</td>
<td>10</td>
<td>School &amp; Mass Education</td>
</tr>
<tr>
<td>3</td>
<td>11</td>
<td>ST &amp; SC Development</td>
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<td>Health &amp; Family Welfare</td>
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<td>5</td>
<td>13</td>
<td>Housing &amp; Urban Development</td>
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<td>6</td>
<td>17</td>
<td>Panchayati Raj</td>
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<td>19</td>
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<td>8</td>
<td>20</td>
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<td>33</td>
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<td>Women &amp; Child Development</td>
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### ANNEXURE – II

**DEMAND-WISE GROSS PROVISION AND QEA FOR THE DEPARTMENTS INCLUDED IN THE CASH MANAGEMENT SYSTEM DURING 2011-12**

(Rs. in Crore)

<table>
<thead>
<tr>
<th>D. No</th>
<th>Deptt.</th>
<th>GROSS BUDGET PROVISION</th>
<th>FIRST QUARTER (15% of Gross Provision in the B.E.)</th>
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<td>Quarterly Expenditure Allocation (QEA) for the 1st Quarter i.e. from April to June, 2011</td>
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<td>Non Plan</td>
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<td>1036.21</td>
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<td>1213.50</td>
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<td>ST &amp; SC Dev.</td>
<td>456.90</td>
<td>728.95</td>
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<td>H &amp; FW</td>
<td>1011.00</td>
<td>181.16</td>
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<td>13</td>
<td>H &amp; UD</td>
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<td>600.93</td>
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<tr>
<td>17</td>
<td>PR</td>
<td>1162.74</td>
<td>1010.68</td>
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<tr>
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<td>Industri es</td>
<td>129.09</td>
<td>88.92</td>
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<td>20</td>
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<td>800.06</td>
<td>2459.55</td>
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<td>Forest &amp; Env.</td>
<td>347.96</td>
<td>218.02</td>
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<td>703.48</td>
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<td>RD</td>
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<td>513.51</td>
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### ANNEXURE – II (Contd.)

**DEMAND-WISE GROSS PROVISION AND QEA FOR THE DEPARTMENTS INCLUDED IN THE CASH MANAGEMENT SYSTEM DURING 2011-12**

(Rs. in Crore)

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<td>Works</td>
<td>1036.21</td>
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<td>S&amp;M Edn.</td>
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<td>H &amp; UD</td>
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<td>Energy</td>
<td>12.29</td>
<td>513.51</td>
</tr>
<tr>
<td>33</td>
<td>F &amp; ARD</td>
<td>219.39</td>
<td>95.96</td>
</tr>
<tr>
<td>36</td>
<td>W &amp; CD</td>
<td>263.34</td>
<td>1171.47</td>
</tr>
<tr>
<td>38</td>
<td>Higher &amp; Edn.</td>
<td>877.41</td>
<td>237.00</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td>12207.98</td>
<td>11116.67</td>
</tr>
</tbody>
</table>

10
### ANNEXURE – II (Contd.)

**DEMAND-WISE GROSS PROVISION AND QEA FOR THE DEPARTMENTS INCLUDED IN THE CASH MANAGEMENT SYSTEM DURING 2011-12**

(Rs. in Crore)

<table>
<thead>
<tr>
<th>D. No.</th>
<th>Deptt.</th>
<th>GROSS BUDGET PROVISION</th>
<th>THIRD QUARTER (15% of Gross Provision in the B.E.)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Budget Estimate, 2011-12</td>
<td>Quarterly Expenditure Allocation (QEA) for the 3rd Quarter i.e. from Oct to Dec, 2011</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Non Plan</td>
<td>State Plan</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>07</td>
<td>Works</td>
<td>1036.21</td>
<td>1064.79</td>
</tr>
<tr>
<td>10</td>
<td>S&amp;M Edn.</td>
<td>3828.13</td>
<td>1213.50</td>
</tr>
<tr>
<td>11</td>
<td>ST &amp; SC Dev.</td>
<td>456.90</td>
<td>728.95</td>
</tr>
<tr>
<td>12</td>
<td>H &amp; FW</td>
<td>1011.00</td>
<td>181.10</td>
</tr>
<tr>
<td>13</td>
<td>H &amp; UD</td>
<td>977.93</td>
<td>600.93</td>
</tr>
<tr>
<td>17</td>
<td>PR</td>
<td>1162.74</td>
<td>1010.68</td>
</tr>
<tr>
<td>19</td>
<td>Industri es</td>
<td>129.09</td>
<td>88.92</td>
</tr>
<tr>
<td>20</td>
<td>WR</td>
<td>800.06</td>
<td>2459.55</td>
</tr>
<tr>
<td>22</td>
<td>Forest &amp; Env.</td>
<td>347.96</td>
<td>218.02</td>
</tr>
<tr>
<td>23</td>
<td>Agriculture</td>
<td>356.88</td>
<td>703.48</td>
</tr>
<tr>
<td>28</td>
<td>RD</td>
<td>728.65</td>
<td>828.74</td>
</tr>
<tr>
<td>30</td>
<td>Energy</td>
<td>12.29</td>
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<tr>
<td>33</td>
<td>F &amp; ARD</td>
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<td>263.34</td>
<td>1171.47</td>
</tr>
<tr>
<td>38</td>
<td>Higher &amp; Edn.</td>
<td>877.41</td>
<td>237.00</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td>12207.98</td>
<td>11116.67</td>
</tr>
</tbody>
</table>
## Annexure – II (Contd.)
### Demand-Wise Gross Provision and QEA for the Departments Included in the Cash Management System during 2011-12

(Rs. in Crore)

<table>
<thead>
<tr>
<th>D. No.</th>
<th>Deptt.</th>
<th>GROSS BUDGET PROVISION</th>
<th>FOURTH QUARTER (15% of Gross Provision in the B.E.)</th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Budget Estimate, 2011-12</td>
<td>Quarterly Expenditure Allocation (QEA) for the 4th Quarter i.e. from Jan to March, 2012</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Non Plan</td>
<td>State Plan</td>
</tr>
<tr>
<td>07</td>
<td>Works</td>
<td>1036.21</td>
<td>1064.79</td>
</tr>
<tr>
<td>10</td>
<td>S&amp;M Edn.</td>
<td>3828.13</td>
<td>1213.50</td>
</tr>
<tr>
<td>11</td>
<td>ST &amp; SC Dev.</td>
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<td>728.95</td>
</tr>
<tr>
<td>12</td>
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<td>181.16</td>
</tr>
<tr>
<td>13</td>
<td>H &amp; UD</td>
<td>977.93</td>
<td>600.93</td>
</tr>
<tr>
<td>17</td>
<td>PR</td>
<td>1162.74</td>
<td>1010.68</td>
</tr>
<tr>
<td>19</td>
<td>Industries</td>
<td>129.09</td>
<td>88.92</td>
</tr>
<tr>
<td>20</td>
<td>WR</td>
<td>800.06</td>
<td>2459.55</td>
</tr>
<tr>
<td>22</td>
<td>Forest &amp; Env.</td>
<td>347.96</td>
<td>218.02</td>
</tr>
<tr>
<td>23</td>
<td>Agriculture</td>
<td>356.88</td>
<td>703.48</td>
</tr>
<tr>
<td>28</td>
<td>RD</td>
<td>728.65</td>
<td>828.74</td>
</tr>
<tr>
<td>30</td>
<td>Energy</td>
<td>12.29</td>
<td>513.51</td>
</tr>
<tr>
<td>33</td>
<td>F &amp; ARD</td>
<td>219.39</td>
<td>95.96</td>
</tr>
<tr>
<td>36</td>
<td>W &amp; CD</td>
<td>263.34</td>
<td>1171.47</td>
</tr>
<tr>
<td>38</td>
<td>Higher &amp; Edn.</td>
<td>877.41</td>
<td>237.00</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td>12207.98</td>
<td>11116.67</td>
</tr>
</tbody>
</table>
## ANNEXURE – III

Monthly Expenditure Plan for the Financial Year 2011-12
(Budget Provision)

<table>
<thead>
<tr>
<th>Month</th>
<th>Non-Plan</th>
<th>State Plan</th>
<th>Central Plan</th>
<th>Centrally Sponsored Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td>April</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>May</td>
<td></td>
<td></td>
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<tr>
<td>June</td>
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<td></td>
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<tr>
<td>July</td>
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<td>August</td>
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<td>October</td>
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</tr>
<tr>
<td>November</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>December</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>January</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>February</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>March</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### ANALYSIS OF 2ND QUARTER EXPENDITURE OF THE DEPARTMENTS COVERED UNDER CASH MANAGEMENT

(Rs. in Crore)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Demand No.</th>
<th>Name of the Deptt.</th>
<th>Target (Rs. in Crore)</th>
<th>Achievement (Rs. in Crore)</th>
<th>Performance Evaluation</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Overall Expr. Up to 2nd qr. (NP+SP+CP+CSSP)</td>
<td>Overall Expr. Up to 2nd qr. (NP+SP+CP+CSSP)</td>
<td>Shortfall/Excess in absolute terms (4-3)</td>
<td>Shortfall/Excess in % terms (5/3*100)</td>
</tr>
<tr>
<td>1</td>
<td>7</td>
<td>Works</td>
<td>639.12</td>
<td>572.04</td>
<td>-67.08</td>
</tr>
<tr>
<td>2</td>
<td>10</td>
<td>School 7 Mass Edn.</td>
<td>1594.64</td>
<td>2203.19</td>
<td>608.55</td>
</tr>
<tr>
<td>3</td>
<td>12</td>
<td>Health &amp; F.W</td>
<td>435.50</td>
<td>586.77</td>
<td>151.27</td>
</tr>
<tr>
<td>4</td>
<td>13</td>
<td>Housing &amp; U.D</td>
<td>474.64</td>
<td>484.24</td>
<td>9.60</td>
</tr>
<tr>
<td>5</td>
<td>17</td>
<td>Panchayati Raj</td>
<td>923.64</td>
<td>1113.99</td>
<td>190.35</td>
</tr>
<tr>
<td>6</td>
<td>20</td>
<td>Water Resources</td>
<td>977.88</td>
<td>835.96</td>
<td>-141.92</td>
</tr>
<tr>
<td>7</td>
<td>23</td>
<td>Agriculture</td>
<td>350.40</td>
<td>622.14</td>
<td>271.74</td>
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<tr>
<td>8</td>
<td>28</td>
<td>Rural Devp.</td>
<td>550.09</td>
<td>326.38</td>
<td>-223.71</td>
</tr>
<tr>
<td>9</td>
<td>36</td>
<td>Women &amp; C D</td>
<td>755.26</td>
<td>1132.77</td>
<td>377.51</td>
</tr>
<tr>
<td>10</td>
<td>38</td>
<td>Higher Edn.</td>
<td>337.82</td>
<td>422.97</td>
<td>85.15</td>
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<tr>
<td>11</td>
<td>11</td>
<td>SC &amp; ST Devp.</td>
<td>385.90</td>
<td>482.28</td>
<td>96.38</td>
</tr>
<tr>
<td>12</td>
<td>19</td>
<td>Industries</td>
<td>120.74</td>
<td>116.37</td>
<td>-4.37</td>
</tr>
<tr>
<td>13</td>
<td>22</td>
<td>Forest &amp; Env.</td>
<td>182.88</td>
<td>315.78</td>
<td>132.90</td>
</tr>
<tr>
<td>14</td>
<td>30</td>
<td>Energy</td>
<td>157.74</td>
<td>60.81</td>
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</tr>
<tr>
<td>15</td>
<td>33</td>
<td>Fisheries &amp; ARD</td>
<td>113.32</td>
<td>147.65</td>
<td>34.33</td>
</tr>
</tbody>
</table>
FINANCE DEPARTMENT

***

No. 17235(225) /F, Dt. 07.04.2011
WM-07/2011

From
Shri J. K. Mohapatra, IAS
Principal Secretary to Government

To
The Principal Secretaries/
Secretaries to Government /
All Heads of Departments

Sub: Regulation of Expenditure out of the Annual Budget for the year 2011-12.

Sir/Madam

I am directed to say that after the Appropriation Bill for 2011-12 has been passed by the State Legislature and enacted, the Administrative Departments are now authorized to incur expenditure from 1.4.2011 to 31.3.2012 on the basis of the provision made in the Annual Budget for 2011-12. The modalities for sanction and release of funds provided in the Annual Budget needs to be specified beforehand.

2. It is necessary to expedite the pace of expenditure during the 1st quarter of the financial year as it is the working season before the onset of monsoon. The Departments should, therefore, carefully chalk out a work programme from the beginning of the financial year and make available the provision made in the Annual Budget to the spending Units in the month of April, 2011.

3. Keeping the above mentioned objectives in view, while sanctioning funds, the following guidelines are to be observed.

   (i) Expenditure on creation of capital assets, completion of projects, reduction in Non-Plan Revenue Expenditure and the cost of operation of various services should be given top most priority.

   (ii) Funds should be released according to a definite action plan for achieving the quantifiable physical target fixed for the year. The Secretaries of Administrative Departments are to review physical achievement against expenditure by 15th of every month against monthly /quarterly targets.

   (iii) Statutory dues viz. Sales Tax/VAT, Municipal Tax, compensation for land acquisition etc. as well as electricity dues, water charges and Rents, Rates and Taxes, both current and arrears, should be cleared on the basis of provision made in the Budget, after verification and scrutiny and rebate where-ever available should be availed. If any delayed payment surcharge is levied, it would be the personal responsibility of the concerned Head of Office/DDO.

   (iv) Allocation under M.V. Telephone; T.E and Office Expenses should be distributed in such a manner so that it will meet the requirement for the entire year.

The maintenance expenditure under Non-Plan for Roads and Bridges,
Buildings, Urban Water Supply, Rural Water Supply, Major, Medium & Minor Irrigation, Flood Control work etc. should be incurred according to the Annual Maintenance Plan formulated by the concerned Administrative Department in consultation with Finance Department. Distribution of allocation among the administrative units should be completed by 30th April, 2011 in accordance with the approved Annual Maintenance Plan.

(v) Creation / filling up of posts would require prior concurrence of Finance Department. Reference of such proposals to Finance Department should be made only if the posts are essential for delivery of public services or developmental needs.

(vi) Purchase of new vehicles would require prior concurrence of Finance Department. It would be considered only on replacement basis and on the certificate of the Secretary of the Department regarding availability of a Driver and deposit of the sale proceeds of the condemned vehicle in Government Account.

(vii) Concurrence of Finance Department would not be necessary for purchase of machinery and equipment if it is within the overall limit of sanction under Plan and Non-Plan.

4. While releasing funds, priority should be given for programmes/schemes where expenditure is reimbursable, completion of the incomplete projects under the Zero Based Investment Review and State’s Own Flagship Programme etc. – (i) EAP, RIDF and other Resource Tied up schemes under State Plan, (ii) CSP & CP schemes, (iii) State’s own plan schemes like Biju KBK, Gopabandhu Gramin Yojana, Biju Gram Jyoti, Biju Saharanchal Bidyutikaran Yojana, Mo Kudia, Biju-Kandhamal O Gajapati yojana, Madhubabu Pension Yojana, Scheme for utilization of ground water in drought prone areas and Construction of Check Dams etc. (iv) Modernisation of Police force, Prison administration and security related expenditure under Non-Plan, (v) Relief expenditure.

5. While scrutinising proposal for sanction of expenditure during the year 2011-12, the progress of submission of Utilization Certificate in respect of expenditure incurred up to the preceding month and expenditure incurred during 2010-11 should be reviewed. It should be ensured that the implementing agencies utilize the scheme funds transferred to them.

6. The flow of expenditure should be evenly paced and commensurate with the revenue receipts. However, it is noticed that expenditure pattern is skewed and back-loaded. Therefore, it is necessary to formulate quarterly and monthly expenditure plans from the beginning of the year to avoid rush of expenditure towards the year-end. In order to achieve this objective, completion of the formalities relating to sanction and release of funds in the early part of the financial year would accelerate the pace of expenditure in the 1st three quarters. The expenditure in the last quarter of the financial year and in the month of March ought to be within 40% and 15% respectively of the Annual Budget provision. This necessitates expeditious sanction and allotment of funds. The total allotment including supplementary provision should be communicated by 31.12.2011 or at the latest by 16.01.2012 in case of re-appropriation or additional allotment. The allotment relating to salary
including arrear revised pay should be released at one go from the beginning. Similarly, the process of issue of sanction orders for release of funds as well as surrender of Budgetary provision should be completed by 31.01.2012. In order to avoid last minute rush it is hereby indicated that the last date for submission of bills to the Treasuries in the financial year 2011-12 will be 9th March, 2012 for claims under other Contingency, Machinery, Equipment, Vehicle, Share Capital, Subsidy, Loan and 15th March, 2012 for other claims.

7. (i) Instructions were issued to all Departments vide Finance Department Letter No. 11592(40)/F dated 22.3.2011 to complete the process of distribution of allotments to the D.D.Os through Orissa Treasury Portal – http://www.orissatreasury.gov.in by 31.03.2011. The detailed DDO-wise Budget Allotments for the financial year 2011-12 should be distributed forthwith through Orissa Treasury portal http://www.orissatreasury.gov.in, if not already done, in order to enable the Treasuries / Special Treasuries/Sub-treasuries to check the bills against budgetary allotment through iOTMS. The DDOs need not wait for ink-signed copy of the allotment.

(ii) Works Expenditure against Budget provision, N.H. Credit and Deposits is proposed to be made allotment and account based through LoC module of iOTMS from 1st July, 2011. The existing system of Letter of Credit for works expenditure would continue for the 1st quarter. However, the Controlling Officers covered in the Pilot implementation phase of the proposed system are advised to distribute allotment in respect of works expenditure to the Divisions, through LoC module of iOTMS from the beginning of the year.

8. **Budgetary funds will in no-case be transferred to Civil Deposit**

9. **Cash Management System** was introduced in 10 key spending Departments in 2010-11 and extended to 5 more Departments in the current Financial Year for which guidelines have been issued separately in Finance Department Letter No. 17230(15)/F, dt. 07.04.2011 with enhanced delegation for sanction of funds. The Minimum level of expenditure up to the 3rd quarter i.e. 60%, not only under Non Plan, State Plan, CP & CSP taken together and but also under State Plan alone as indicated in Para 10(C) of the above Circular is non-negotiable. Failure to reach the prescribed level of expenditure will result in resumption of the shortfall by Finance Department. The enhanced delegation for sanction of funds by the Administrative Departments covered under the Cash Management System is indicated below:

i) The Administrative Departments are authorized to sanction expenditure other than works under Non-Plan, State Plan, Central Plan and Centrally Sponsored Plan Schemes up to the limit of MEP/QEA including expenditure for grants and subsidies.

ii) In case of Central Plan and Centrally Sponsored Plan Schemes funds should ordinarily be released on receipt of Central Assistance. However, funds can be sanctioned/released in anticipation of receipt of Central Assistance in case of on-going schemes during the first three quarters.

iii) If there is firm commitment for sanction and release of funds by the concerned Line Ministry of Government of India, funds for new;
schemes can also be sanctioned / released by the Administrative Departments for the first three quarters.

iv) In case of EAPs in the pipeline, expenditure should be incurred only if agreement with the Donor Agency has been signed and the date of effect of the agreement has been notified.

v) The Administrative Departments would obtain approval of Project Approval Committee/Empowered Committee for sanction of the entire provision made in their Demand for Grant for share capital/loan /Grant in Aid/Subsidy to PSUs and Co-operatives, in one go, by September, 2011 and then release the amount at their level, subject to recovery of outstanding Government dues and opening of Escrow Account.

vi) Works Expenditure against Budget provision, N.H. Credit and Deposits is proposed to be made allotment and account based through LoC module of iOTMS from 1st July, 2011. The existing system of Letter of Credit for works expenditure would continue for the 1st quarter. However, the Controlling Officers and Divisions where the pilot implementation of the proposed system has been made are advised to distribute allotment in respect of works expenditure through LoC module of iOTMS from the beginning of the year.

vii) Accordingly, the concerned Administrative Departments are to indicate the Controlling Officer-wise Gross Budgetary Provision for 2011-12 relating to Works Expenditure under Non-Plan, State Plan, Central Plan and Centrally Sponsored Plan Schemes and Net L.C. entitlement (sector-wise i.e. Non-Plan, State Plan, Central Plan, Centrally Sponsored Plan) and furnish L.C. requirement for the 1st quarter to Finance Department within the overall limit of QEA for the 1st quarter by 15.4.2011.

viii) Finance Department in Ways & Means Branch, after verification of the Net L.c. entitlement of each Controlling Officer and receipt of quarterly L.C requirement would intimate the quarterly limit of L.C. of the Controlling Officers which would remain valid for the quarter.

ix) The unspent balance of any allotment /Letter of Credit pertaining to any quarter can not be carried over to the next quarter except without concurrence of Finance Department.

x) Ordinarily, unspent balance of any allotment/ Letter of Credit pertaining to the third quarter will not be allowed to be carried over after December.

xi) If, any provision in the B.E. is surrendered in one Demand and equivalent additional provision is taken in another Demand in the Supplementary Statement of Expenditure then the budgeted provision will be deemed to have been reduced to that extent and the MEP & QEA are to be modified accordingly.

Limits of Sanction

10. I) The Administrative Departments not covered under the Cash Management System are authorized to sanction expenditure up to Rs. 1500.00 lakh at a time under Non Plan and Rs. 3000.00 lakh under Plan. Sanction of expenditure exceeding these limits would require prior concurrence of Finance Department.
II) Notwithstanding the limits indicated at Sub-Para (I) above, the Administrative Departments are fully empowered to sanction expenditure for:

a) Provisions made under Non-Plan and Plan against grants recommended by the 13th Finance Commission, Relief expenditure, grant-in-aid (salary) for Aided Educational Institutions, Scholarship and Stipend to SC & ST Students, SOAP, NOAP, ODP, Modernization of State Police Force (including advance payment to Ordnance Factories for procurement of arms and ammunitions), Modernization of prison Administration and other Security related expenditure under Non-Plan.

b) All resource-tied up schemes, Biju KBK, Biju Gramjyoti, Biju Saharananchal Bidyutikaran Yojana, Biju Kandhamala O Gajapati Yojana, Gopabandhu Gramin Yojana, State Share of NRHM, Jalanidhi and Madhubabu Pension Yojana under State Plan.


ii) The sanction order for C.S.P Schemes, the Central Share of which is routed through the State Budget, should be issued in respect of the total provision under C.S.P. inclusive of the State Share (indicating the proportionate State Share) and the drawal should be made accordingly.

d) i) Necessary Budget Provision has been made in respect of grants recommended by the 13th Finance Commission for Local Bodies, Elementary Education, grants for Forest sector, grants for improving Justice Delivery, grants for incentivizing issue of UID, grants for improving Statistical Systems in the State Government grants for District Innovation Fund, grants for Water Sector, grants for maintenance of Roads & Bridges and grants under State Specific Needs such as grants of Eco-restoration of Chilika Lake, Construction of Anganwadi Centres, Upgradation of Health Infrastructure, Power Sector, Police Training, Upgradation of Jails, Fire Services, Preservation of Monuments & Buddhist Heritage, and Establishment of Market yards at Block Level. The Administrative Department are authorized to sanction of expenditure for utilization of 13th Finance Commission recommended grants in consultation with FA/AFA of the Department on the basis of the action plans approved by the High Level Monitoring Committee (HLMC) and guidelines issued by Government of India subject to fulfillment of the conditionalities mentioned in the report of the 13th Finance Commission and guidelines issued by Government of India.

ii) The grants for Urban Local Bodies and Panchayati Raj Institutions should be released within 5/10 days of its receipt from Government of India.

iii) Steps should be taken for utilization of the grant, prompt submission of Utilization Certificate to Government of India in the prescribed format and to comply with the conditionalities put forth by the 13th Finance Commission for release of Performance Grants in respect of Local Bodies and the subsequent instalments of other grants.

iv) the level of Non Plan Revenue Expenditure prescribed for the Forest Sector and Roads and Bridges and the NPRE level as well as the ratio of NPRE and Non Plan Revenue Receipt (NPPR) for the release of Water
Sector grant should be maintained by the concerned Administrative Departments. In respect of the grant for elementary education, the prescribed growth rate of revenue expenditure in the relevant Major/Sub-Major Head at the rate of 8% excluding arrear salary should also be maintained by the concerned Administrative Department.

v) Except for requisition of Letter of Credit, no reference should be made to Finance Department for sanction of expenditure / release of funds under the above schemes.

vi) No liability should be created by way of addition of staff under these schemes without specific prior concurrence of Finance Department.

11. The Administrative Departments not covered under the Cash Management System are authorized to sanction:

(1) Share Capital/loan to PSUs/Co-operatives subject to recovery of outstanding Government dues, opening up of Escrow Account and with prior approval of the Project Approval Committee and the Empowered Committee, in one go, within 30.9.2011 in respect of the entire provision made for the purpose in their Demand for Grant, as the case may be and within the limit indicated in Para 10(1).

(ii) Grant-in-aid and subsidy to PSUs/Co-operatives shall also be made by the Administrative Departments subject to adjustment of outstanding Government dues, opening up of Escrow Account and within the limit indicated in Para 10(1) above

12. In case any Administrative Department, including those under Cash Management System, intends to grant any relief to any PSU/Co-operatives in recovery of outstanding Government dues while releasing Share Capital/loan or subsidy, prior concurrence of Finance Department would be necessary.

13. All the Administrative Departments including those covered under the Cash Management System would be required to obtain prior approval of Finance Department/ Planning and Co-ordination Department as the case may be before releasing funds in respect of schemes/provisions reserved for Post Budget Scrutiny.

Similarly, sanction of funds for new schemes where the norms of expenditure and guidelines for implementation are yet to be approved and cases involving change in the norms of existing schemes having financial implication would also require prior concurrence of Finance Department.

14. Cases of expenditure sanction which require prior approval of Finance Department in the light of the guidelines set out in the foregoing paragraphs are listed out at Annexure for the sake of clarity.

I would, therefore, request you to sanction and release funds for expenditure out of the Annual Budget 2011-12 in accordance with the aforesaid instructions.

Yours faithfully,

Sd/-J.K. Mohapatra
Principal Secretary to Government
### ANNEXURE

**Cases requiring prior approval of Finance Department**

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FINANCE DEPARTMENT

No. 18059(40) /F, DM-07/2011

D/s 16.4.11

From

Shri J. K. Mohapatra, IAS
Principal Secretary to Government

To

The Principal Secretaries/
Commissioner-cum-Secretaries / Secretaries /
Special Secretaries to all Departments of Government.

Sub: Monitoring mechanism for ensuring submission of Utilization Certificate by Grantee Institutions in respect of financial assistance /Grant-in-aid.

Sir/Madam

I am directed to invite a reference to the letter on the subject cited above and say that it has come to the notice of the State Government that grant-in-aid is being released in a routine manner without submission of utilization certificate. This has also been adversely commented upon in the report on State Finance for the year 2009-10 brought out by the Comptroller & Auditor General of India.

2. Pendency in submission of utilization certificate for the grant-in-aid sanctioned in favour of different grantee institutions has been attributed to non-adherence to the existing instructions contained in Orissa General Financial Rules for watching timely receipt of utilization certificates and that further release of grants being made to them as a matter of routine without insisting on utilization certificate for earlier grants as stipulated in the Orissa General Financial Rules and respective sanction orders.

3. Accountability of grantee institutions for utilization of budgetary provision in respect of grant-in-aid for specific purposes is ensured through submission of utilization certificate by them. The grant sanctioning authorities are required to enforce the discipline at the time of sanction/release of subsequent grants which are recurring in nature. The utilization certificate in respect of both recurring and non-recurring grants with conditions i.e. particular objects of expenditure or the time within which the money should be spent, is to be submitted to the Administrative Department in duplicate in Form O.G.F.R.-7A by 1st June and sent to the Accountant General by 30th June in terms of Rule 173 of Orissa General Financial rules. These stipulations are to be indicated in the sanction order.

4. In order to ensure adherence the aforesaid timeline, the grant sanctioning authorities are required to make only ‘On-Account’ sanction/release of recurring grants for the 1st quarter of the financial year as per the availability of provision/entitlement of the grantee institution and stipulate in the sanction/release
order that grant-in-aid for the 2nd and subsequent quarters of the financial year shall be released only on receipt of utilization certificate for the grant-in-aid sanctioned during the previous financial years.

5. In the sanction order for recurring grant-in-aid for the 2nd and subsequent quarters, a certificate should be recorded by the grant sanctioning authorities that “Utilization Certificate for the grant-in-aid sanctioned during the previous financial year has been obtained and submitted to the Administrative Department for onward transmission to the Principal Accountant General (Civil Audit) and Principal Accountant General (A&E), Orissa in letter No. _____________ dated. _____________

6. The Treasuries/Sub-Treasuries shall not allow drawal of any grant-in-aid Bill for the 2nd and subsequent quarters unless the sanction order for release of grant-in-aid contains such a certificate.

I would, therefore, request you to kindly issue necessary instructions to the concerned officials, to enforce the discipline of timely submission of utilization certificate, in respect of grant-in-aid sanctioned by your Department and review the position at your level every month.

Yours faithfully,

Sd/- J.K. Mohapatra
Principal Secretary to Government
FINANCE DEPARTMENT

* * *

No. 18569(40)/F., Dt. 20.04.2011
W&M-7/2011

From
Shri D. K. Jena,
Joint Secretary to Government.

To
The Financial Advisors/Assistant Financial Advisors of all Departments of Government


Ref: Finance Department Letter No. 18059(40)/F., dt. 16.4.2011

Sir/Madam,

I am directed to invite a reference to the letter on the subject cited above and say that while issuing sanction orders in respect of recurring grant-in-aid the following point are to be meticulously followed in order to enforce the discipline of timely submission of Utilization Certificate by the Grantee Institutions.

1) The requirement of submission of Utilization Certificate, in respect of both recurring and non-recurring grants with conditions to the Administrative Department in duplicate in Form O.G.F.R.-7A by 1st June for onward submission to the Accountant General by 30th June in terms of Rule 173 of Orissa General Financial Rules, is to be indicated in the sanction order.

2) In the sanction/release order in respect of recurring grants for the first quarter of the financial year, it should be stipulated that grant-in-aid for the 2nd and subsequent quarters of the financial year shall be released only on receipt of utilization certificate for the grant-in-aid sanctioned during the previous financial year.

3) In the sanction order for recurring grant-in-aid for the 2nd and subsequent quarters, a certificate should be recorded by the grant sanctioning authorities that “Utilization Certificate for the grant-in-aid sanctioned during the previous financial year has been obtained and submitted to the Administrative Department for onward transaction to the Principal Accountant General (Civil Audit) and Principal Accountant General (A&E), Orissa in letter No. __________ dated ___________.”

4) The Utilization Certificate received in Administrative Department should be forwarded to the Principal Accountant General (Civil Audit) and Principal Accountant General (A&E), Orissa by 30th June in terms of the provisions of Rule 173 of Orissa General Financial Rules.

5) No sanction order should be issued by the FAs & AFAs in respect of recurring grant-in-aid for the second quarter without receipt of Utilization Certificate in respect of the grants sanctioned during the previous financial
year.

6) The FAs & AFAs are to convene a meeting every month under the chairmanship of the Secretary of the Department to review the position of submission of Utilization Certificate in respect of grant-in-aid sanctioned during the previous financial year.

You are, therefore, requested to ensure the accountability of the grantee institutions for the grant-in-aid provided to them by scrupulously adhering to the procedure outlined in the foregoing paragraphs.

Yours faithfully,

Sd/- D. K. Jena

Joint Secretary to Govt.
From
Shri J. K. Mohapatra, I.A.S
Principal Secretary to Government.

To
The Principal Secretary to Government,
Forest and Environment/Rural Development/
Water Resources Department
Commissioner-cum-Secretary to Government,
Housing & Urban Development/Energy Department
E.I.C.-cum- Secretary to Government,
Works Department

Sub:- Online distribution of allotment relating to works expenditure from 1st July, 2011.

Sir,

I am directed to say that hitherto distribution of allotment for works expenditure drawn through Cheques was out of the purview of Integrated Orissa Treasury Management System (iOTMS) since the drawal were made through Cheque without the intervention of treasury. As such it was not possible to capture the distribution of budgetary allotment for works expenditure and prepare the periodic reports of works expenditure.

2. Since the system of online distribution of allotment relating to funds drawn through treasury has now been stabilized, Government have decided to extend the facility to works expenditure of Forest and Environment, Rural Development, Water Resources, Housing & Urban Development, Energy and Works Departments drawn through cheques without the intervention of treasury.

3. The proposed system will be made functional w.e.f. 1st July, 2011. The Officials of the respective budget Controlling Officers and the Divisions/Irrigation Projects have been provided hands on training with regard to distribution of allotment through iOTMS as well as checking availability of allotment prior to issue of Cheque for works expenditure and recording the particulars of the Cheque in the system.

4. The roles and responsibilities of the Administrative Department, Controlling Officers and the Divisional Officers/F.A. & C.A.Os of Irrigation Projects in operationalizing the proposed system is indicated below.

4.1. Administrative Department:
The Financial Advisor/Assistant Financial Advisor of the Administrative Department is required to apportion the budgetary provision at the disposal of each Controlling Officer under the Demand for Grant in terms of Rule 5(1) of the Delegation of Financial Power Rules, 1978, separately for the drawals to be made in shape of Bill through the treasury (treasury drawal )and works expenditure drawn through cheques (cheque drawal). They are required to made available the budgetary
allocation relating to treasury drawal and cheque drawal separately in the Budget Interface and Works Expenditure Modules of iOTMS respectively. Then the authorized Officials of the Administrative Department are required to indicate the Controlling Officer wise budgetary allocation from the budget data available in the Budget Interface and Works Expenditure Modules of iOTMS accordingly.

4.2. **Controlling Officers**:

4.2.1. There is no need to issue ink signed copy of allotment and Letter of Credit in Form-‘A’. Distribution of allotment through Works Expenditure Module of iOTMS will substitute Letter of Credit for Works expenditure in Public Works Divisions and Irrigation Projects. Controlling Officers of Forest & Environment Department are required to issue allotment to the Forest Division through Works Expenditure Module of iOTMS.

4.2.2. From the budgetary allocation made available to the Controlling Officers in the Budget Interface and Works Expenditure Modules of iOTMS, the Controlling Officers will distribute the allotment separately among the Divisional Officers & FA & CAOs of Irrigation Projects in accordance with the Quarterly Expenditure Allocation (QEA) and Monthly Expenditure Plan (MEP) of the Controlling Officers based on the QEA and MEP for the Demand for Grant as fixed by the Administrative Department (Para 6.(ii)(b) of Finance Department Circular No. 17230(15)/F., dated 7.4.2011). The iOTMS has also been enabled to facilitate re-distribution of allotment, giving effect to re-appropriation orders and generate a report relating to savings at the year end which is to be surrendered by the Controlling Officers.

4.2.3. Now that all the Letter of Credit Controlling Officers have been declared as Budget Controlling Officers to facilitate online distribution of allotment, the budgetary allotment against which Letter of Credit has been authorized in their favour, by Finance Department, for the first quarter of the current Financial Year, is required to be distributed by them through iOTMS among the Divisional Officers and F.A. & CAOs commensurate with Letter of Credit allocated to them so as to keep the expenditure made against budgetary allotment and Letter of Credit within the limits of QEA approved for the Administrative Department as well as the Controlling Officer. The Controlling Officers of Forest & Environment Department will also issue allotment to the Forest Divisions through Works Expenditure Module of iOTMS within the QEA fixed for the 1st Quarter. This exercise should be completed by 15th July, 2011.

4.3. **Divisional Officers /F.A. & C.A.Os.**:

The Divisional Officers and F.A. & C.A.Os are required to log in to the iOTMS so as to check the availability of budgetary allotment under various detailed Heads and Object Heads. Subject to the availability of budgetary allotment under the detailed Heads and Objects Heads, they may issue Public Works cheques against claims/bills admitted by them for expenditure. **There is no need to wait for ink-signed copy of the allotment or Letter of Credit for issue of cheques.** They would only be required to record the details of the cheque to be issued i.e. cheque number, date of issue, name of the payee and the amount payable in the works expenditure module of iOTMS. Thereafter, they are to link the amount payable to the budgetary allotment available against the detailed Heads and Object Heads and under which the expenditure is provided for.

4.3.1. The Divisional Officers and F.A. & C.A.Os are to record the Cheque number, and amount through which the Letter of Credit as well as budgetary allotment allocated to them has been utilized till 30th June, 2011 on receipt of the Budgetary
allotment through iOTMS against Letter of Credit for the first quarter of the Current
Financial Year as indicated in para 4.2.3. **This exercise should be completed 15th July, 2011.**

4.3.2. If any cheque relating to works expenditure is issued without recording the particulars of the cheque and the budgetary allotment available in iOTMS or if any cheque is issued without allotment or against insufficient allotment; while accounting for the amount paid through cheque in the Treasuries, the iOTMS will generate an alert to the Controlling Officer, Administrative Department and the Accountant General (A&E) Orissa about such unauthorized cheque drawal. Any such unauthorized drawal will make the Cheque Drawing Officer liable for disciplinary action and his cheque drawing power may be withdrawn.

4.4. **Treasuries / Sub-Treasuries**

In the treasuries and sub-treasuries, the paid Public Works cheques of the Division/F.A. & CAOs will be accounted for in iOTMS in the same manner as is being done at present. The Cheque Books should be issued through the iOTMS to the Divisional Officers and F.A. & C.A.Os so as to prevent any fraudulent drawal.

4.5. **Nerve Centre of iOTMS located in Directorate of Treasuries & Inspection:**

The Officials working in the nerve centre of iOTMS will ensure 24 x 7 website access, facilitate authorized access of all functionaries involved in the process to iOTMS, continuous processing of allotment distribution online on all the working days, attend to the quarries and complaints of the users online as well as through a dedicated Toll free land line/Cell number, generate consolidated reports relating to distribution of allotment, utilization of allotment and expenditure made through the budget interface module and works expenditure module and make it available to all the functionaries in the hierarchy.

I would, therefore, request you to kindly instruct the Controlling Officers, Divisional Officers and F.A. & C.A.Os under your control to take advantage of the proposed web based system of distribution of allotment relating to works expenditure which will enable instant allocation of funds in a seamless and secure manner.

Yours faithfully,

**Sd/- J.K. Mohapatra**

**Principal Secretary to Government**
From
Shri J. K. Mohapatra, I.A.S
Principal Secretary to Government.

To
The Principal Secretary to Government,
Rural Development/Water Resources Department
Commissioner-cum-Secretary to Government,
Housing & Urban Development/Energy Department
E.I.C.-cum-Secretary to Government,
Works Department


Sir,

I am directed to say that Government after careful consideration, have decided to withdraw the Letter of Credit system for Public Works Divisions and Irrigation Projects w.e.f. 1st July, 2011 and substitute it by distribution of allotment from the level of Controlling Officer for Works Expenditure through Integrated Orissa Treasury Management System (iOTMS). The drawal against various kind of deposit viz; DRDA Deposits, WODC Deposits, SARCA Deposits, other Deposits would also be allowed against the balance available in the Books of the Division/ Irrigation Projects for each kind of Deposit work. The drawal against funds provided by the Ministry of Road Transport & Highways for execution of National Highways Works, would also be allowed against the amount to be allocated to the Divisions by the Chief Engineer, National Highways.

2. Revised system of Allotment for works expenditure:
The guidelines for the revised system of distribution of allotment for Works Expenditure issued in Finance Department Letter No. 28777(6)/F., dated 24.06.2011 are reiterated for the guidance of all concerned.

2.1. Administrative Department: The Financial Advisor/Assistant Financial Advisor of the Administrative Department is required to apportion the budgetary provision at the disposal of each Controlling Officer under the Demand for Grant in terms of Rule 5(1) of the Delegation of Financial Power Rules, 1978, separately for the drawals to be made through the treasury and works expenditure. The authorized Officials of the Administrative Department are required to indicate the Controlling Officer-wise budgetary allocation from the Budget data available in the Budget Interface and Works Expenditure Modules of iOTMS accordingly.

2.2. Controlling Officers:
2.2.1. Distribution of allotment through Works Expenditure Module of iOTMS will substitute Letter of Credit. Letter of Credit in Form – ‘A’ need not be issued and unused forms are to be surrendered to Finance Department by 15th July, 2011.
2.2.2. From the budgetary allocation made available to the Controlling Officers in the Budget Interface and Works Expenditure Modules of iOTMS, the Controlling Officers will distribute the allotment among the Divisional Officers & FA & CAO of Irrigation Projects in accordance with the Quarterly Expenditure allocation (QEA) and Monthly Expenditure Plan (MEP) of the Controlling Officers based on the QEA and MEP for the Demand for Grant as fixed by the Administrative Department [Para 6(ii)(b) of Finance Department Circular No. 17230(15)/F., dated 7.4.2011]. The iOTMS has also been enabled to facilitate re-distribution of allotment, giving effect to re-appropriation order and generate a report relating to savings at the year end which is to be surrendered by the Controlling Officers.

2.2.3. Now that all the Letter of Credit Controlling Officers have been declared as budget Controlling Officers to facilitate online distribution of allotment, the budgetary allotment against which Letter of Credit has been authorized in their favour by Finance Department for the first quarter of the current Financial Year is required to be distributed by them through iOTMS among the Divisional officers and F.A. & C.A.Os commensurate with Letter of Credit authorized in their favour so as to keep the expenditure made against budgetary allotment and Letter of Credit within the limits of QEA approved for the Administrative Department as well as the Controlling Officer. This exercise should be completed by 15th July, 2011.

2.2.4. In case of new works for which budget provision is made, administrative approval and tendering process is to be intimated on the basis of such budget provision and allotment of funds may only be made only when actual expenditure is required.

2.3. Divisional Officers /F.A & C.A.Os: The Divisional Officers and F.A. & C.A.Os are required to log in to the iOTMS so as to check the availability of budgetary allotment under various detailed Heads and Object Heads. In accordance with the availability of budgetary allotment under the detailed Heads and Object Heads, they are to issue Public Works cheques against claims/bills admitted by them for expenditure. There is no need to wait for ink-signed copy of the allotment and Letter of Credit for issue of cheques. They would only be required to record the details of the cheque to be issued i.e. cheque number, date of issue, name of the payee and the amount payable in the works expenditure module of iOTMS. Thereafter, they are to link the amount payable to the budgetary allotment available against the Detailed Heads and Object Heads unde which the expenditure is provided for.

2.3.1. If any cheque relating to works expenditure is issued without recording the particulars of the cheque and the budgetary allotment available in iOTMS or if any cheque is issued without allotment or against insufficient allotment; while accounting for the amount paid through cheque in the Treasuries, the iOTMS will generate an alert to the Controlling Officer, Administrative Department and the Accountant General (A&E) Orissa about such unauthorized cheque drawal. Any such unauthorized drawal will make the Cheque Drawing Officer liable for disciplinary action and withdrawal of cheque drawing power.

2.3.2. Since, budgetary allotment is required to be issued against Letter of Credit authorized for the first quarter of the current Financial Year, by the Controlling
Officer, in accordance with Para 2.2.1 & 2.2.2, the Divisional Officers and F.A. & C.A.Os are also required to record the cheque number, and amount through which the Letter of Credit as well as budgetary allotment allocated to them has been utilized till 30th June, 2011. **This exercise should be completed by 15th July, 2011.**

3. **Other Allotment and Advances**

3.1 At present, the F.A. & C.A.O.s of the Major Irrigation Projects are being authorized Letter of Credit for drawal of advances sanctioned in favour of Government servants working in the projects, provisional pensionary benefits as well as withdrawal from General Provident fund.

3.2 They would now be allowed to draw the advances sanctioned in favour of the Government servants through cheques against allotment distributed through iOTMS as well as sanction orders issued in their favour.

3.3 They would also be allowed to make withdrawal from G.P.F and provisional pension through cheques, based on the sanction order number and date which are to be fed into the iOTMS without the check against allotment.

3.4 Provisional payment of pensionary benefits like provisional gratuity, provisional commuted value of pension & provisional pension and terminal benefits like unutilized earned leave, refund of G.I.S premium etc. shall also be allowed to drawn through cheque against sanction order.

4. **Drawal against Deposit Works**

4.1 For all deposits, received up to 30.06.2011, the Divisional Officers are to enter the extracts from the schedule of Deposit Works prepared for the month of June, 2011 in Form-65 according to Para 16.2.2 and 16.2.3 of Central Public Works Account Code, showing the amount of deposits received in respect of each work and the expenditure incurred up to date, showing separately the share available for works expenditure and the percentage charges recoverable as per the extant rules.

4.2 Cheques may be issued against Letter of Credit received in Form-‘B’ from Finance Department in respect of DRDA deposits till 30.6.2011 even if the date of validity of Letter of Credit is beyond 30.6.2011. Cheques issued on or before 30.6.2011 against such deposits may not be entertained by the Banks on or after 1.7.2011. Fresh cheques may be issued against such deposits in accordance with the revised procedure on return of the un-encashed cheques issued on or before 30.6.2011 by the Payee.

4.3 The Divisional Officers are to issue cheques against the balance available under each deposit against works expenditure and simultaneously book the percentage charges by transfer credit to the relevant Heads of Account against the balance available.

4.4 In case of Deposits made on or after 1.7.2011 they are to enter the particulars of deposit with reference to the chalan through which the Deposit has been remitted to the treasury and other particulars from the Deposit Register separately showing he share available for works expenditure and the percentage charges recoverable as per the extant rules.

4.5 The Divisional Officer are to issue cheques, in case of deposits made on or after 1.7.2011, against the balance available and with reference to the chalan through which the deposit has been remitted to the treasury towards works expenditure and simultaneously book the percentage charges by transfer credit to the relevant Heads of Account.
4.6. The iOTMS will record the balances of each Deposit Work and allow drawal there-against. A Division-wise statement is to be furnished each month to the Deputy Accountant General (Works), Puri by iOTMS through e-mail/post. In case of any discrepancy between the balance reported by the iOTMS and the balances reported in the Monthly Accounts, the DAG Works may hold the Divisional Officers/Divisional Accounts Officer accountable.

5. **National Highways works**


5.2. The Chief Engineer, National Highways will enter the particulars of the challan in which cheque / Demand Draft from the Pay & Accounts Officer of National Highways is deposited in the District Treasury. Khurda under the Head of Account- 8658- Suspense Accounts- PAO Suspense- Items adjustable by Pay & Accounts Office (N.H.) Ministry of Road Transport & Highways” and issue online allocation among the Divisions after deducting agency charges @9%.

5.3. In case there is a necessity to incur expenditure for National Highways works in anticipation of reimbursement of the expenditure by the Pay & Accounts Officer of National Highways, the Chief Engineer, National Highways will move Finance Department through Works Department to incur expenditure in advance up to a certain limit.

5.4. In such cases, Finance Department will indicate the limit up to which the Chief Engineer can allow the Divisions to incur expenditure in advance. The Chief Engineer, National Highways will enter the Letter No. & Date of Finance Department in the iOTMS.

5.5. The Chief Engineer, National Highways will allocate the amount available for expenditure after deducting agency charges @ 9% against the amount made available by the Pay Accounts Officer of National Highways and the limit indicated by Finance Department.

5.6. The Chief Engineer, National Highways would be required to enter into the iOTMS the net amount allowed to be spend for National Highways works by Finance Department over and above the disbursement received from the PAO of National Highways as on 31st March, 2011, the disbursements received during the period from 1st April, 2011 to 30th June, 2011 and any amount authorized by Finance Department during the said period and net amount allocated among the Division for expenditure.

5.7. The Divisional Officers will be required to enter the particulars of all cheques issued by them for National Highways Works during the period from 1st April, 2011 to 30th June, 2011 by 15th July, 2011.

6. **Monitoring facility for the Division/ Projects/Treasury Link Bank Branches**
6.1 **Letter of Credit in Form – ‘A’ and Form – ‘B’ need not be insisted upon for drawal against cheques.** The iOTMS will display Division/ Project wise cheques issued for encashment at the Bank. For this purpose, the Banks are advised to log into the Orissa Treasury Portal http://orissatresury.gov.in and verify the cheque number issued by the Division before allowing encashment. It is, therefore, incumbent on the Divisional Officers/ F.A. & CAOs to record the particulars of all cheques to be issued on or after 1\* July, 2011 in iOTMS.

6.2. **Drawal of cheques against Letter of Credit issued in Form-‘B’ by Finance Department in respect of DRDA deposits may be allowed till 30.6.2011 even if its date of validity is beyond 30.6.2011.** Cheques issued on or before 30.6.2011 against such deposits may not be entertained by the Banks on or after 1.7.2011. Payment may be allowed against fresh cheques issued against such deposits in accordance with the revised procedure on return of the un-enchased cheques issued on or before 30.6.2011 by the Payee.

7. **Additional Facility for the Controlling Officers to distribute Project-wise allotment:**

   During the process of allotment distribution, Controlling Officers are allowed to indicate the name of the project against the budgetary allotment and the Divisional Officers are to utilize the allotment accordingly.

8. **Utilization of allotment in accordance with the limits of QEA & MEP under the Cash Management System:**

   The limits of allotment to be issued by the Controlling Officers to Divisions will be within the limits of QEA of the concerned Administrative Department. The iOTMS will not allow distribution of allotment beyond 40% of the budget provision during the last quarter and 15% in the month of March for the entire Demand for Grant.

9. **Cheque issue and Validity:**

   A single cheque can be issued against both budgetary allotments and deposit. Divisional Officers are to issue cheques against the available allotment/deposits in iOTMS by logging into the system.

   The cheques shall be payable at any time within three months after the month of issue provided that all cheques drawn during a financial year shall cease to be valid after 31\* March of same financial year. The provisions of Subsidiary rules 108 to 131-A of the Orissa Treasury Code are to be referred to in respect of all matters pertaining to cheques.

10. **Payment of statutory and other Government dues through deduction at source:**

    Statutory dues like Income Tax, VAT etc. are either paid in shape of cheque or through accounting adjustment against allotment/deposit balance. Such dues are to be set apart from the net amount payable to the executions and remitted to the concerned quarters as per the statutory provision, contractual obligations and instructions of Government in force.

11. **Role of Treasury:**

    While accounting for the paid cheques, through iOTMS, the concerned
Treasury Officer will check as to whether it has been entered into the system against allotment. The Treasury Officer would also verify whether the paid cheques were issued from the treasury.

12. **Generation of Reports**:

Consolidation Allotment Utilization Report in respect of drawals made through cheques (Works Expenditure Module) and Bills (treasury drawal) would be generated sector wise i.e. Non-Plan, State Plan, Central Plan & Centrally Sponsored Plan and Head of Account wise up to the level of Object Head in respect of each Administrative Department, Controlling Officer and Divisional Officer/FA & CAOs.

I would, therefore, request you to kindly instruct the Controlling Officers, Divisional Officers and F.A. & CAOs under your control to implement the allotment/account based drawal of works expenditure from 1st July, 2011.

Yours faithfully,

Sd/- J.K. Mohapatra
Principal Secretary to Government
FINANCE DEPARTMENT

***

No. 31335(225)/F, Dated 15.7.11
WM-7/2011

From
Shri J. K. Mohapatra, IAS
Principal Secretary to Government

To
All Principal Secretaries/ Commissioner-cum-Secretaries/
Secretaries to Government
All Heads of Department

Sub: Procedure for regulating release of funds from Civil Deposit during 2011-12.

Sir/Madam,

I am directed to say that during the previous years budgeted funds were transferred to Civil Deposit for expenditure in the next financial year without going through the rigour of taking provision in the budget. Since it is an aberration of the Budgetary procedure it is no longer encouraged by Finance Department it also distorts the expenditure reflected in the accounts.

2. The balances in Civil Deposit form a part of the financial liability of the State Government. These balances are being carried over from year to year without allowing the undrawn balance to lapse at the end of a 3 years in relaxation of the relevant provisions of the Orissa Treasury code. These carried over balances inflate the liabilities of the State Government.

3. It was, therefore, decided to phase out Civil Deposits undrawn for more than 3 years, the road map for which was communicated in Finance Department Memo No. 33337(225)/F., dated 30.07.2010.

i) As per the road map, accumulated balance kept in Civil Deposit up to 31.03.2005 has been allowed to lapse and the same is no longer available for withdrawal.

ii) Deposits made after 2004-05 which remain undrawn for more than three complete accounting years will lapse on 1st April of the succeeding year in terms of Subsidiary Rule 436 of the Orissa Treasury Code, Volume-I commencing from 1st April, 2012.

4. Withdrawal against deposits made during 2005-06, 2006-07 and 2007-08 can be made during the current financial year only in case of absolute necessity with the concurrence of Finance Department.

5. The amounts transferred to Civil Deposits during the years 2008-09 to 2010-11 is now permitted to be withdrawn in the following manner.

i) The Head of the Department may sanction withdrawal where the amount kept in Civil Deposit does not exceed Rs. 10.00 lakh.

ii) The Administrative Department may allow withdrawal where the amount kept in Civil Deposit exceeds Rs. 10.00 lakh without any reference to Finance Department.

6. Proposal for sanction of withdrawal from Civil Deposit shall in all cases be accompanied by detailed information as indicated in the Annexure. The details of receipt of Central Assistance in case of Central Plan and Centrally sponsored Plan Schemes should be indicated i.e. Sanction/Release order number and date should be mentioned in the relevant column of the Annexure. The Drawing and Disbursing
Officer while furnishing proposal must record a certificate to the effect that he has personally verified the correctness of deposit and that he shall be personally responsible for any double drawal or wrong drawal. Such certificate shall be recorded while furnishing information by the DDO in the Annexure, as well as on the body of the bill to be presented to the Treasury. In the sanction/release order, it is to be clearly mentioned as to whether the same has been duly concurred in by the Head of the Department/Administrative Department/Finance Department, as the case may be, in which case the Memo No/UOR No. is to be invariable quoted.

7. All proposals for release from Civil Deposit when referred to Finance Department should invariably have the detailed comments of the F.A./A.F.A. of the Administrative Department. They should always ensure that the amount proposed for withdrawal from Civil Deposit is to be utilized for the purpose for which it was sanctioned. No deviation should be made from this cardinal principle of public expenditure. The F.A./A.F.A. of the Department should indicate in the file, the amount lodged in Civil Deposit, the amount withdrawn earlier, the balance left un-drawn and urgency of release. Besides, it should be stated if the amount will be utilized for the purpose it was sanctioned. Similarly the delegation made vide para 5 (i) & (ii) may be exercised in consultation with the F.A./A.F.A or F.A and C.A.O./Accounts Officer as the case may be.

8. It may be noted that each deposit is a separate case for withdrawal from Civil Deposit and cases of deposits should not be clubbed together while referring the proposal to the Head of the Department/ Administrative Department/ Finance Department. Since each deposit is identified by a Treasury Challan Number and date, the amount to be withdrawn should always be mentioned with reference to the particular Treasury Challan Number and date in the proposal for withdrawal which should also be quoted invariable in the release order.

9. Withdrawal from Civil Deposit should not be made unless money is immediately required for disbursement. Heads of Departments and the Administrative Departments should permit release from Civil Deposit considering the urgency and necessity of withdrawal in each case and after ascertaining that all procedures necessary to be completed before incur expenditure have been duly completed. If after drawing fund from Civil Deposit, the money has been kept idle for more than 7 days, the concerned DDO shall be personally liable for the loss sustained by Government, which will be recovered from his personal entitlements including his retirement benefits.

10. It is hereby made clear that it is the full responsibility of the authorities sanctioning withdrawal of funds from Civil Deposit with regard to its correctness, genuineness, necessity for drawal and observance of prescribed procedure. Concurrence of Finance Department is with reference to the period of deposit and monetary limit for drawal, but Finance Department have no material at their end to dispute the claim made by the Administrative Department regarding the correctness and genuineness.

11. This supersedes all previous instructions issued by Finance Department relating to release of funds from Civil Deposit.

12. All Drawing and Disbursing Officers under your administrative control may be instructed accordingly.

Yours faithfully,

Sd/- J.K. Mohapatra
Principal Secretary to Government.
ANNEXURE
SANCTION OF WITHDRAWAL / RELEASE OF FUNDS FROM THE CIVIL DEPOSITS

| Challan No. & Date | Amount of Deposit | Amount Withdrawn | Balance | Name of the Treasury / Spl. Treasury / Sub-Treasury | Head of Account from which the amount was drawn and kept in Civil Deposit | The purpose for which the provision was made in the Budget /whether funds provided through re-appropriation | Whether drawn in AC Bill of Fully vouched contingent bill or other forms of bill (specify) | Whether Non-plan, State plan, Central Plan of Centrally Sponsored plan (specify) | Whether central assistance has already been received and credited to State Govt. account in respect of the deposit now proposed to be withdrawn (furnish detail) | Whether necessary formalities have been completed before proposing withdrawal of funds from the Civil deposit |
|-------------------|------------------|------------------|---------|--------------------------------------------------|--------------------------------------------------------------------------|--------------------------------------------------------------------------------|--------------------------------------------------------------------------------|--------------------------------------------------------------------------------|--------------------------------------------------------------------------------|--------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| (1)               | (2)              | (3)              | (4)     | (5)                                              | (6)                                                                      | (7)                                                                          | (8)                                                                          | (9)                                                                          | (10)                                                                         | (11)                                                                         | (12)                                                                         |
|                   |                  |                  |         |                                                  |                                                                          |                                                                              |                                                                              |                                                                              |                                                                               |                                                                               |                                                                               |
|                   |                  |                  |         |                                                  |                                                                          |                                                                              |                                                                              |                                                                              |                                                                               |                                                                               |                                                                               |
|                   |                  |                  |         |                                                  |                                                                          |                                                                              |                                                                              |                                                                              |                                                                               |                                                                               |                                                                               |
|                   |                  |                  |         |                                                  |                                                                          |                                                                              |                                                                              |                                                                              |                                                                               |                                                                               |                                                                               |
|                   |                  |                  |         |                                                  |                                                                          |                                                                              |                                                                              |                                                                              |                                                                               |                                                                               |                                                                               |

Certified that the particulars furnished in this statement have been verified by me and found to be correct and that I am aware that I shall be personally responsible for any double or wrong withdrawal of funds in respect of the deposit particular furnished in this Statement.

Signature and Designation of Head of Office/ DDO (Seal)
FINANCE DEPARTMENT

***

No.  31423(225) /F,            Dt. 16.7.11
WM-7/2011

From
Shri J. K. Mohapatra, IAS
Principal Secretary to Government

To
All Principal Secretaries/ Secretaries to Government
All Heads of Department

Sub : Re-appropriation of funds from the Unit “Pay” to “DP” & “Arrear Pay” at the level of Administrative Departments.

Sir/Madam

I am directed to say that proposals for re-appropriation of funds to the Units – “DP” and “Arrear pay” from the provision made under the unit “Pay” have been received in Finance Department.

“DP” is payable to the employees who continue to draw salary in the pre-revised scale and Arrear Pay is to be paid on account of revision of Pay of the employees whose Pay has been revised during the current financial year. Token provision made under the Unit “DP” and the provision made under the Unit “Arrear Pay” may be required to be augmented in such cases either through re-appropriation or provision in the supplementary statement of expenditure, 2011-12.

In order to facilitate drawal of Arrear Pay in the revised scale and DP in the pre-revised scale, the Administrative Departments are now authorized to re-appropriate funds from the Unit “Pay” to “Arrear Pay” and “DP” without reference to Finance Department provided there is no further requirement for augmentation of the provision under the Unit “Pay” in course of the current financial year.

Yours faithfully,

Sd/- (J.K. Mohapatra)
Principal Secretary to Government
FINANCE DEPARTMENT
***
OFFICE MEMORANDUM

No. 31957 /F, Dt. 20.7.11
Bt-I-11/2011

Subject: Restriction imposed on Entertainment and Hospitality.

Monetary Ceiling on expenditure towards hospitality and refreshment was fixed at Rs. 1000/- by para-10(ii) of Finance Department O.M. No. 10954/F., dated 14.03.2001. Keeping in view the increasing prices, the State Government have decided to enhance the monetary ceiling from Rs. 1000/- to Rs. 2000/- per month with effect from 1st July, 2011.

Sd/- J.K. Mohapatra
Principal Secretary to Government
From

Sri J.K. Mohapatra, IAS,
Principal Secretary to Government

To

All Principal Secretaries /
Commissioner-cum-Secretaries/
Secretaries / Special Secretaries to Govt.
All Heads of Departments.

Sub: Verification and Reconciliation of Departmental receipt and expenditure figures for 2011-12 with those of AG (A&E), Orissa.

Sir / Madam,

I am directed to invite a reference to letter No. VLC(B&R)/Recon/2011-2012/426 dated 15.7.2011 of the Sr. Accounts Officer (VLC) Office of the AG(A&E), Orissa (Copy enclosed) and to say that monthly verification and reconciliation of Departmental figures is necessary to watch the trend of expenditure and avoid adjustments at the fag end of the year. The deadlines fixed by AG (A&E), Orissa for monthly verification /reconciliation of expenditure during the year 2011-12 is indicated in the following table.

<table>
<thead>
<tr>
<th>Month of Account</th>
<th>Period for reconciliation / Supply of record(s) for verification</th>
<th>Last date fixed for Verification</th>
</tr>
</thead>
<tbody>
<tr>
<td>April – June, 2011</td>
<td>8th to 19th August 2011</td>
<td>30.08.2011</td>
</tr>
<tr>
<td>July, 2011</td>
<td>12th to 22nd September 2011</td>
<td>30.09.2011</td>
</tr>
<tr>
<td>August, 2011</td>
<td>10th to 20th October 2011</td>
<td>31.10.2011</td>
</tr>
<tr>
<td>September, 2011</td>
<td>8th to 19th November 2011</td>
<td>30.11.2011</td>
</tr>
<tr>
<td>October, 2011</td>
<td>7th to 16th December 2011</td>
<td>30.12.2011</td>
</tr>
<tr>
<td>November, 2011</td>
<td>10th to 20th January 2012</td>
<td>31.01.2012</td>
</tr>
<tr>
<td>December, 2011</td>
<td>10th to 20th February 2012</td>
<td>29.02.2012</td>
</tr>
<tr>
<td>January, 2012</td>
<td>12th to 22nd March 2012</td>
<td>30.03.2012</td>
</tr>
<tr>
<td>March, 2012</td>
<td>To be intimated later</td>
<td>To be intimated later</td>
</tr>
</tbody>
</table>
2. During the year 2010-11, the dates fixed by AG(A&E) for verification / reconciliation of expenditure for different months were communicated to the Controlling Officers/ Heads of Departments, vide F.D. Circular No. 33463 (225)/F., dated 31.07.2010. Despite repeated request, some of the Controlling Officers / HODs did not ensure verification / reconciliation for which concern was expressed by the AG (A&E), Orissa. At the end of the year, difficulty was also experienced in reconciliation of the departmental figures with those in the books of AG (A&E), Orissa.

3. The Controlling Officers are required to reconcile their expenditure with that of the Accountant General (A&E), Orissa as per Rule-319 (vi) of O.G.F.R. Volume-I in accordance with the above verification schedule. The Controlling Officer-wise monthly expenditure statement furnished by A.G(A & E), Orissa should be the basis of reconciliation. On receipt of the Demand for Grant-wise expenditure statement from the A.G. (A&E), Orissa, the F.A./A.F.A. of the Department should cause a review of the same by the Secretary of the Administrative Department.

4. As you know, the expenditure incurred under a particular scheme is required to be reconciled / verified with the AG(A&E), Orissa, who would certify the expenditure for issue of Audit Certificate by the A.G. (Civil Audit). Without such Audit Certificate, Government of India and External Funding Agencies will not allow reimbursement of expenditure. It is, therefore, necessary that Controlling Officers/ Heads of Departments should reconcile the accounts with AG(A&E), Orissa on monthly basis as per the above schedule.

5. Further, the Treasury/ Sub-Treasury Officers are required to furnish printed as well as soft copies of the month-wise and head-wise expenditure statements of each DDO to the respective Controlling Officers indicating the TV nos. to facilitate identification of misclassified expenditure, if any, and their booking under proper head of account and sectors/ schemes.

6. As clearly indicated in the enclosed letter of AG(A&E), Orissa, reconciliation of receipt and expenditure figures beyond the above time schedule shall not be entertained and the figures booked by AG’s office will be treated as final and will be reflected in the Finance and Appropriation Accounts for the year 2011-12. This speaks volume about the necessity of reconciliation in the interest of the State.

7. I, therefore, request you to ensure monthly verification of departmental receipt and expenditure figures with those of A.G.(A&E), Orissa in time and send a report to Finance Department indicating that accounts of the previous quarter(s) have been reconciled / verified by the Controlling Officers / Heads of Departments under your control.

This may be treated as most urgent.

Yours faithfully,

Sd/- J. K. Mohapatra
Principal Secretary to Government
From

Sri B.K. Rath,
Special Secretary to Government.

To

All Secretaries to Government

Sub: Proposals for Supplementary Statement of Expenditure for the financial year 2011-12.

Sir/Madam,

I am directed to say that Supplementary Statement of Expenditure for the financial year 2011-12 is likely to be presented in the Orissa Legislative Assembly sometime in the month of November, 2011. Accordingly, proposals for inclusion in the Supplementary Statement of Expenditure are required to be submitted to Finance Department strictly in accordance with the guidelines indicated below.

2. As envisaged under the Orissa Fiscal Responsibility and Budget Management Act, 2005 no additional expenditure should be incurred without corresponding resources being firmed up or without reducing equivalent amount of expenditure somewhere else. Hence, there is little scope for substantive provision at the Supplementary stage unless the proposed expenditure is backed by equal amount of additional firm resources. In view of the limit on borrowings, there has to be greater reliance on our own resources.

4. The 13th Finance Commission have mandated to generate revenue balance and contain the Fiscal deficit within 3% of GSDP in 2011-12 and maintain the same in subsequent years. Further, the Debt/GSDP ratio has to be brought down to 25% by 2014-15. These conditions necessitate rationalization and prioritization of revenue expenditure.

5. Very often it is observed that Supplementary Provision is being made without due care and caution which results in surrender of funds. Recurrence of the feature had been adversely commented upon by the C&AG year after year. Therefore Supplementary provision should not be prepared in a routine manner; but should receive personal attention of the concerned estimating and controlling officer so that the proposals are based on actual need and should commensurate with their actual spending capacity.

6. During the previous years, it is observed that in many cases the full Supplementary provision has been surrendered which has attracted adverse audit comments. Upon introduction of the Cash Management System, the Administrative Departments covered under the scheme are required to spend at least 60% of the Budget provision by 31.12.2011. Hence, proposal for substantive supplementary provision shall not be provided to any department whose actual expenditure (not release) by the end of September, 2011 is less than 30% of the Budget Provision.
7. Keeping in view the above stipulations, Supplementary Schedules under Non-Plan and State Plan may be furnished in the following cases:-

7.1 Recoupment of Advance from OCF

Sanction of Advance from Orissa Contingency Fund (OCF) has been issued from time to time and it is seen that a substantial amount is outstanding for recoupment. In absence of recoupment, it would not be possible to sanction further advance to meet any urgent requirement. While submitting schedules for recoupment, the letter No. and the date of the sanction of OCF advance and details of head of account should be clearly indicated.

7.2 Provision for Pay and D.A.

Additional provision for salary expenditure including arrear pay shall be allowed under Non-Plan where the provision is inadequate. Wherever required, it should be met only by locating savings from the existing provision for re-allocation.

7.3 Provision of outstanding House Rent, Electricity dues, Water Charges & Municipal Dues.

(a) Finance Department have been issuing instructions to all Government Departments, PSUs & ULBs for reconciliation and payment of outstanding electricity dues. All Administrative Departments are, therefore, requested to verify the actual requirement for clearance of outstanding electricity dues and water charges which are free from dispute. Wherever possible, equivalent savings should be located to meet the additional requirement.

(b) All Administrative Departments and Heads of Departments are, requested that the outstanding municipal dues should be assessed properly with regard to legal provisions and additional requirement may be provided in the Supplementary budget, if the requirement cannot be met out of savings located elsewhere.

(c) Similarly provision is to be made for House Rent and with justification for arrear HR of rented office buildings.

7.4 Regularization of Advance Expenditure incurred by way of Authorization.

In some cases, Engineering Departments have been authorized (under para 3.7.1(b) of the OPWD Code Vol.-I) to go ahead with the works and to incur expenditure in absence of budget provision. Regularization of such expenditure should be processed indicating savings/ specific source of funding, if any, for Supplementary provision both under Non Plan and Plan, as the case may be. However, no substantive provision shall be allowed, if the actual expenditure (not release) at the end of September, 2011 is less than 30% of the Budget Provision and the Administrative Departments shall have to locate savings within the Demand for such adjustment.

7.5 Decretal dues and Land Acquisition charges.

(a) Amounts required for satisfaction of Court decrees in respect of Land Acquisition Cases, which have no scope for appeal should be proposed for inclusion in the Supplementary Budget under the “charged section”. All proposals for decretal dues should be furnished with sufficient justification with firm decision of Government to implement the orders of the Hon’ble Court.
without going for further appeal or revision.
(b) Normal Land Acquisition charges wherever necessary for projects/schemes should be proposed in the “voted section” under the detailed heads meant for the project/scheme.

7.6 **Diversion of Fund.**

Diversion of fund to meet the additional requirement in needy sectors by locating savings or for accounting adjustment without any additional cash outgo, if any, may be proposed. For example:- transfer of provision from Revenue Account to Capital Account or from Voted to Charged or vice-versa, Accounting adjustment in respect of receipt of External Assistance under direct payment procedure for Externally Aided Projects.

7.7 **Additional requirement under State Share for Centrally Sponsored Plan Scheme.**

Additional requirement towards State Share for Centrally Sponsored Plan Schemes would be considered subject to the firm commitment received for the corresponding Central Share. Furthermore, additional provision under these heads would be provided only if the rate of utilization of the existing provision is satisfactory. In case actual expenditure under these heads (**not release**) at the end of September, 2011 is less than 30% of the Budget Provision, additional provision, if required will have to be matched by equivalent savings in the State Plan ceiling within the respective Demand.

7.8 **Additional requirement under State Plan.**

Departments can propose for reallocation of provision within the existing ceiling within the demand. Proposals for additional provision in one unit should be matched by equivalent savings within the Demand. No substantive provision under any head within a demand under State Plan will be considered if actual expenditure under these heads (**not release**) at the end of September, 2011 is less than 30% of the Budget Provision.

7.9 **Additional requirement towards Central Share of Central Plan and Centrally Sponsored Plan Scheme.**

Additional provision towards Central Share of Central Plan and Centrally Sponsored Plan Schemes would be considered subject to the firm commitment received from the corresponding funding agency.

8. **Improper Assessment of the requirement and accountability under the FRBM Act.**

All Administrative Departments should make realistic assessment of requirement for the Supplementary so that scarce resources can be utilized effectively, efficiently and in a prudent manner. Sound fiscal management is, therefore, of vital importance to Government. Further, the FRBM Act envisages that budget provision should be made on realistic basis. Hence, it is made clear that any deviation in this regard would attract personal liability under the provision of the FRBM Act.

9. **Time Schedule**

(i) The Administrative Departments are requested to formulate the Supplementary proposals expeditiously in accordance with the guidelines indicated above and submit their proposals to Finance Department as per the time
schedule given below.

(a) In case of non-plan the draft schedules should reach Finance Department latest by **30.09.2011** and the non-plan schedules duly admitted by Finance Department shall be returned to the Administrative Department by **17.10.2011**.

(b) The plan schedules should be processed and forwarded to Planning and Coordination Department by **30.09.2011**.

(c) The draft schedules under plan schemes after concurrence of Planning & Coordination Department should reach Finance Department by **17.10.2011**.

(d) The plan schedules with concurrence of Finance Department shall be returned to Administrative Department by **20.10.2011**.

(e) Five copies of non-plan and State plan schedules duly concurred in must reach the Finance Department by **25.10.2011**.

(ii) Unless the schedules duly admitted by P & C Department and Finance Department are submitted to Finance Department by the due dates as indicated above, it will not be possible to include the proposals of the Administrative Departments in the Supplementary Statement of Expenditure.

(iii) All Heads of the Departments and Controlling Officers are being informed. This circular is being placed in the website of Finance Department at [www.orissa.gov.in/finance](http://www.orissa.gov.in/finance) for information of all concerned.

Yours faithfully,

Sd/- B. K. Rath
Special Secretary to Government
From
Sri J.K. Mohapatra, I.A.S.
Principal Secretary to Government

To
All Principal Secretaries/ Commissioner-Cum-Secretaries/ Secretaries/ Special Secretaries to Government/ Heads of Departments


Sir/Madam,

I am directed to say that the process of formulation of Revised Estimate for 2011-12 and Budget Estimate for 2012-13 shall have to be initiated and completed in time so as to enable Finance Department to present the budget in the Orissa Legislative Assembly at the appropriate time. In this connection, attention of all Departments/ Heads of Department/ Controlling Officers is invited to the general instructions contained in Chapter-III of Orissa Budget Manual for formulation of Budget Estimate. The following supplementary instructions may be taken into consideration while framing the Revised Estimate for the current year 2011-12 and Budget Estimate for the financial year 2012-13.

2. As per mandate of the 13th Finance Commission, the States are required to generate revenue balance by 2011-12 and contain the Fiscal deficit within 3% of GSDP. Further, the Debt/GSDP ratio has to be brought down to 25% by 2014-15. Majority of the 13th Finance Commission grants are linked to amendment of Fiscal Responsibility Legislation on the above lines and achievement of the above fiscal targets. The State is in the process of amending the FRBM Act, 2005 in line with the prescription of the 13th Finance Commission. These conditions necessitate rationalization and prioritization of revenue expenditure.

3. Further, State Govt. have introduced and implemented several own schemes for the benefit of the common man. Biju KBK Yojana, Gopabandhu Grameen Yojana, Biju Gramjyoti Yojana, Biju Saharanchal Bidyutikaran Yojana, Mo Kudia Yojana, Madhubabu Pension Yojana, Construction of Check Dams at water deficit areas and subsidized rice to BPL families are a few instances of such schemes. All these State Sector Schemes require huge funds to be operationalized. Besides, in order to achieve Revenue balance during 2012-13, unproductive revenue expenditure have to be curtailed. Keeping all these in view, utmost care is to be taken while preparing the BE for 2012-13 and RE for 2011-12.

4. Receipts for 2011-12 (RE) & 2012-13 (BE)

RE of Receipts, 2011-12:

(i) Pre-actuals of the State's revenue receipts for the year 2010-11 have been made available to the State Government by the AG (A&E), Orissa. The Revised Estimates for 2011-12 are to be formulated on the basis of the previous year’s
actuals, current year’s trend and any other specific factors, which may yield additional revenue in course of the year. Special emphasis is to be given on collection of arrears and pursuing disposal of cases pending in different courts of law. (ii) As pointed out earlier, a number of new schemes have been implemented which require huge funding. Besides, the annual plan outlay of Rs. 15,200.00 crore has been approved by the Planning Commission for the year 2011-12. Thus, there is a tremendous pressure on State’s resources. All these call upon all concerned to mobilize adequate resources to fund the requirements. Unless additional revenue is generated or substantial savings is located or surrendered/replaced through prioritization of expenditure, it may not be possible to accommodate the additional provision either under Non Plan or under State Plan. (iii) The level of receipts likely to accrue from all the sources indicated above should be furnished in a small write up and the details may be furnished (detailed head-wise) in Annexure-I. (iv) Loans outstanding as on 1.04.2011, recovery fell due during 2011-12 etc. in respect of loans sanctioned by Government to PSUs, Cooperatives, Local Bodies and Govt. servants etc. should be furnished in proforma at Annexure-I (A). (v) Similarly, details of budget estimate for loans recovery for 2012-13 should be indicated separately in Annexure-I (B). b) **Budget Estimate of Receipts for 2012-13** – Essential items to be taken into account while estimating revenue receipts for 2012-13 (BE). (i) The estimates of revenue and other dues to Govt. should be prepared taking into account the need to accelerate collection. While estimating revenue receipts for 2012-13, the factors indicated in para-4(i) may also be taken into account. In no case, the estimates of revenue receipts for the year 2012-13 shall be less than 10% over the revised estimate for 2011-12. Estimates of revenue receipts for 2012-13 should be shown in Annexure-I. (ii) Revenue Estimates for 2012-13 should indicate anticipated receipts from additional resource mobilization measures implemented or likely to be implemented during 2012-13. (iii) Non Tax Revenue is estimated to grow @ 7%-8% as per the Medium Term Fiscal Programme. (iv) However, keeping in view the additional expenditure commitments and higher plan outlay, steps should be taken to augment State’s own revenue by at least 15% more than the previous period and reduce the unproductive expenditure as far as possible. (v) Item-wise sources of revenue receipts under Heads “Other Receipts” and “Miscellaneous” should be indicated in the estimate. (vi) A list of organizations from whom guarantee fees and dividends are due, should be furnished in a separate statement indicating the arrears as on 01.04.2011 and the current demand.

5. **Special statement on collection of Arrear Revenue**

(i) Collection of arrears upto September, 2011 in respect of items of tax and non tax revenue receipts, need to be indicated along with anticipated arrears to be collected during the current year. The probable arrear receipts as on 01.04.2012 and the expected receipt for 2012-13 should be separately shown with justification. In the meanwhile, report of the C&AG, India on revenue receipts for the year ending 31.03.2010 has been laid in the OLA on 08.04.2011. The report inter alia brings out the details of outstanding arrear tax and non-tax revenue and cases of under assessment /escapement from assessment/ loss of revenue on account of short levy
etc. Persistent efforts should be made to collect the arrears. Hence, list of all court cases in which revenue are locked up, the reasons of accumulation of arrears, steps taken to collect the arrear along with arrear, if any collected/ to be collected should be indicated year-wise along with write up on action taken/contemplated on the observations of C&AG in the report for 2009-10 to be attached to Annexure-II & III (Tax & Non Tax Revenue).

(ii) Interest due/ outstanding on loans sanctioned by the State Govt. to PSUs/ Cooperatives/ Local Bodies etc. loanee-wise should also be furnished along with the steps taken to recover the dues in Annexure – IV

(iii) The Administrative Departments should also indicate the position of dividend receipt/ receivable from PSUs/ Companies under their jurisdiction in Annexure – V.

6. Estimates of Capital Receipts i.e. recoveries of loans and advances

The estimates should include repayment of loans sanctioned to PSUs/ Cooperatives/ Local Bodies etc. The up to date outstanding position loanee-wise and endeavour made to realize the amounts due should be furnished in Annexure-VI.

7. Priority areas for augmentation of revenue while preparing revised estimate for 2011-12 and budget estimate for 2012-13

While making resource estimates, the following aspects may be taken into consideration.

(i) Revenue likely to accrue on compliance of observations of C&AG in their Report for 2009-10 and earlier years.

(ii) Strengthening the revenue machinery to step up revenue collection.

(iii) Generation of additional revenue through disposal of idle and unused road rollers, equipments, condemned vehicles etc.

(iv) Revision of fee structure for pipe water supply/industrial water rate etc.

(v) Collection of arrear revenue.

8. Revised Estimate of Expenditure for 2011-12

Revised Estimate should be arrived at by adding to the actuals of first 3 months, the requirements of the next nine months, which should be made on an appropriate calculation, such as the actuals of the corresponding nine months of the previous year, with due allowance for the special features that prevailed during that period and those that are anticipated in the current year. Further, the Revised Estimate for the current year are prima facie the best indicator as to what the Budget Estimates for the coming year should be. It may be noted that mere inclusion of increased provision in the Revised Estimates carries with it no authority for incurring additional expenditure and does not dispense with the obligation on the part of the Department to obtain necessary supplementary grants or reappropriation. Re-appropriations or supplementary grants will not, therefore, be sanctioned unless separate proposals are received in the Finance Department. The recent circular on Supplementary statement of expenditure for 2011-12 issued vide Finance Department letter No. 38921(40)/F dated 8.9.2011 may be referred to.


(i) Achievement of higher capital outlay linked to increased rate of completion of ongoing investment projects.

(ii) Adequate provision of funds for EAP, Central Plan, Centrally Sponsored
Plan & other resource tied up schemes including the flagship programmes/schemes like AIBP, SSA, JNNURM, Rural Health Mission, NREGS etc.

(iii) For utilization of Central Assistance for education, health and other social sector schemes.

(iv) In order to accommodate the salary provision in the Budget Estimate for 2012-13, it is necessary to know the particulars of staffing position. The required information should be furnished in Annexure- VIII & IX indicating the sanctioned posts under Non Plan and Plan, the number of vacant posts, posts abolished and men in position. The details of contractual/regular posts created and permitted to be filled up including exempted posts like Doctor, Nurse, Pharmacist, MPHW (Male/ Female) under H&FW Department and personnel in uniform under Home Department may be submitted in Annexure-X without which pre-budget scrutiny meeting shall not take place.

10. **Salary i.e. Pay, DA, HRA and Leave Encashment**

(i) There shall be no salary provision against the vacant posts. The respective Departments while preparing the Budget Estimates should give due attention for improving the quality and delivery of service through regular maintenance of roads, providing schools, health care facilities including provision for essential items like rural health facilities etc. While formulating the budget estimates, the grants under award of 13th Finance Commission, physical and financial targets and achievements thereon, need to be furnished in Annexure-VII. Due provision shall be made for newly recruited personnel in different sectors such as police, health, education etc.

(ii) Due provision shall be made for the NMR/Work charged/ J.C. employees, who have in the meantime been regularized during the financial year 2010-11 and 2011-12. Also provision shall be made for NMR employees who have been converted to work charged employees in Works, R.D., W.R. and H & UD Departments.

(iii) The provision of DA shall be worked out depending on the quantum of Pay + Grade Pay.

(iv) The estimates of grant-in-aid salary should be accompanied by the information in Annexure-XI. School & Mass Education Department and Higher Education Department are to furnish separate information in Annexure-XI(A) & XI(B).

(v) Provision of additional DA @ 12% per annum over and above the quantum of DA allowed in 2011-12 (basic pay + grade pay) should be arrived at for 2012-13. However, additional DA dose, if any, to be released during 2012-13, shall be worked out in FD keeping in view the availability of resources.

(vi) House Rent Allowance may be provided @ 15% of the Basic Pay + Grade Pay or the actual house rent being paid during 2011-12, whichever is less.

(vii) The provision for leave encashment on superannuation shall be calculated separately and be shown in the proforma given in Annexure-XII. The calculation should be based on the number of employees going to be retired between 1.03.2012 to 28.02.2013 and retired employees whose unutilized leave has not been sanctioned. **This amount shall not form a part of pay to be provided for 2012-13. This amount shall be taken care of under Budget of Finance Department.**

(viii) **Salary provision for additional appointments on consolidated/contractual salary:** In certain cases, in lieu of abolition of posts, if fresh creation of posts at consolidated pay/contractual, salary has been made with the concurrence of FD, consolidated pay requirement on such contract appointees should be separately worked out indicating the details of contractual posts
sanctioned, the rate of consolidated pay and requirement for full financial year 2012-13. This should be shown separately as consolidated pay for contractual appointees. The details of posts for which consolidated pay have been proposed, should be justified by furnishing statement as in Annexure-XIII.

(ix) Requirement of funds for salary/wages of work charged/J.C. employees/ NMR/ DLR should be furnished in Annexure –XIV.

11. Non-Salary Items

(i) Steps should be taken to contain contingent and office expenditure as far as possible.

(ii) Decretal dues and Land Acquisition Cases: It is desirable to provide for unforeseen expenditure arising from court decree. Amounts required for satisfaction of Court decree in respect of Land Acquisition cases, which have no scope for appeal, should be proposed for inclusion in the Budget Estimate under the “Charged” Section. Normal land acquisition charges for projects/ schemes should be proposed in the voted section under detailed heads made for the project/ scheme.

(iii) Anticipated provision may be proposed in respect of new schemes only with the prior concurrence of FD in case of non plan and P&C Department in respect of Plan Schemes with necessary details of the sources of funding and objective of the scheme.

(iv) While framing budget estimate for ensuing year due consideration should be given to the recommendations of the Departmentally Related Standing Committee subject to availability of funds.

(v) Rule 59 of Budget Manual envisages that lump provision should not, as a rule be made in the Budget Estimate. In some cases, however lump provisions are available, e.g., provision for grants to local bodies or to private managements for educational institutions, maintenance of expenditure and the like. In such cases, the full explanation for justification of provisions should be given in the „Remarks” column. If a lump provision for a scheme is included in the budget and voted by the Assembly, the details of the scheme should be sent to Finance Department for preliminary examination before they are brought into operation.

(vi) Estimate of the current year must never be adopted in a routine manner as the basis of framing for those of the following year. Care must, however, be taken that no provision for increase in expenditure requiring specific sanction of the competent authority is included without such sanction and that in the case of a sanctioned scheme; provision is made for only so much of it as can actually be brought into effect in the budget year.

(vii) Estimate should be based on the actuals of the preceding years and also on the proposed Revised Estimate for 2011-12. The variations between 2011-12 BE, 2011-12 RE and 2012-13 BE should be properly explained. Reasons for such variation should be specified scheme-wise and only the bare minimum requirements should be provided. Keeping in view the instructions issued from time to time relating to measures to enforce economy in expenditure and the general need, particularly under Non Plan Items, the estimates should be framed.

(viii) Estimates of committed expenditure, which has been provided for the first time as Non Plan in BE 2011-12 and thereafter proposed in the BE 2012-13 should be shown separately under the specific detailed head.

(ix) Unspent balances, as on 31st March, 2011 with grantee/loanee bodies which receives more than `1.00 crore loan during 2010-11 (separate details of each body) should be furnished along with status of pending UCs in respect of grant-in-aid in Annexure-XV.
12. Guidelines for Specific Items

(i) IT Related Expenditure

The proposal relating to Budget Estimates for computer related expenditures, acquisition of hardware/software as well as development and maintenance of software should invariably be classified under the detailed head “78118-Upgradation of Computer Facilities”, “78012-Computer Consumables”, “33001-Spares & Services” and “12001-Consulting Charges”.

(ii) Provision of Scholarships & Stipends

Full provision of stipends for SC/ST & Other Backward students and scholarship for eligible students in Schools and Colleges should be provided. This should be justified indicating expenditure incurred during 2010-11 and 2011-12 and likely level of expenditure during 2012-13. Details of students’ strength and the rate should be indicated and calculation sheet should be provided to justify the requirement proposed in view of surrender of such provision in the previous years. All the three related Departments namely, School & Mass Education Department, Higher Education Department and ST & SC Development and Minorities & Backward Classes Welfare Department should make necessary arrangement for direct transfer of the amount to the recipient’s account.

(iii) Professional and Consultancy Support to Departments

Support for Professional and Consultancy Services for implementation of Government Schemes and programmes including monitoring & evaluation shall be provided in the Budget for 2012-13. The Departments are required to come up with proposal with detail justification for lump sum support for Professional and Consultancy Services subject to maximum of `15.00 lakh.

(iv) Provision for RCM

The provision of RCM for 2012-13 should be taken at par with the provisions of 2011-12.

(v) Provision for Motor Vehicles

Provision under Motor Vehicle will be taken at an increased rate of 10% over the original Budget Estimate for 2011-12. The complete position of vehicles should be furnished in Annexure-XVI. It should however be borne in mind that there will be no provision for new vehicles in the B.E. 2012-13. Purchase of new vehicles shall be governed by instructions issued by F.D. from time to time.

(vi) LTC

Provision for LTC for 2011-12 RE and 2012-13 BE shall be taken at par with the provisions of 2011-12.

(vii) Rent, Rate & Taxes

Full provision may be made in respect of Govt. offices functioning in private buildings indicating particulars of offices which are functioning in rented houses, rate of rent being paid and the sanction order on the basis of which such rent is being paid as in Annexure-XVII. Steps should be taken to shift Govt. office running in private building to Govt. accommodation.

(viii) Provision for Municipal Taxes to be made in full

All Departments and organizations should ensure full payment of municipal taxes wherever it is due and accordingly, required budget provision should be made as per Annexure-XVIII and such payment must be ensured in time.

(ix) Provision for Water Charges & Electricity

There should be full provision for electricity and water charges made by the concerned Departments as in proforma given in Annexure-XIX. It shall be the responsibility of the concerned ADs/ Controlling Officers to
realistically project the requirement. Any delayed payment surcharge levy shall be the personal responsibility of the concerned Head of Office/ DDO. No provision shall be made for arrear dues as full provision is being made every year on such account.

(x) Maintenance Expenditure of Capital Assets
(a) Provision should be made for maintenance and upkeep of capital assets consistent with the recommendations made by the 13th Finance Commission for the financial year 2012-13. In addition to ensuring adequacy of provision for maintenance of capital assets, Administrative Departments concerned are required to put in place appropriate institutional reforms for effective and productive utilization of the budgeted provision for Operations & Maintenance (O&M). Towards this end, the Departments concerned should endeavour to bring about

Annual Maintenance Plans (AMPs) setting out, *inter alia*, the following:

- Principles and criteria to be followed for allocation of the budgeted provision for O&M amount towards the functional and administrative units in charge of maintenance of capital assets. Amounts allocated for routine and periodic maintenance should be separately indicated. Besides, sums earmarked, if any, for special repairs of capital assets of high priority should also be separately shown.
- Unit wise allocation of O & M funds on the basis of the agreed norms
- Monitoring and oversight arrangements for ensuring regular upkeep and maintenance of capital assets.

(b) Such annual maintenance plans should be formulated by the Departments concerned (Works Department, R.D. Department, H & U.D. Department and Water Resources Department) and get the same vetted by the Finance Department preferably before the commencement of the financial year 2012-13. Departments can engage professionals for preparation of Annual Maintenance Plan (AMP) so that it is prepared before presentation of annual Budget.

(c) The information relating to estimates for the minor works” grants is to be furnished in Annexure-XX and the estimate of wages/work charge establishments (non plan) under Minor Works grants is to be indicated in Annexure-XXI. The requirement of fund for maintenance of capital assets is to be given in Annexure-XXII.

13. Other Non Salary Items

Provision of telephone, TE and OC shall be provided at an increased rate of 5% over the original budget provision of 2011-12.


(a) The revised plan ceiling for various sectors of the State Plan, 2011-12 and the annual plan ceiling for 2012-13 will be communicated separately by P & C Department. On the basis of ceiling allowed by P & C Department, the schemes should be revised, firmed up and cleared through the pre-budget scrutiny meetings. The scheme-wise justification for the year 2012-13 may be furnished to the Finance Department in Annexure-XXIII(A), XXIII(B), XXIII(C), XXIII(D), XXIII(E) & XXIII(F).

(b) In addition to these statements regarding BE, expenditure incurred, reimbursement claim filed, anticipated expenditure in 2011-12 and 2012-13 in respect of projects under EAP and RIDF shall be furnished to P & C Department for realistic assessment and provision of funds in Annexure-XXIV and XXV. Specific provision should be made for external assistance received/to be received under the direct payment procedure for accounting adjustment of
payment made directly to contractors/consultants by the Donor Agency. In case of pipeline projects, the status of preparatory action should be indicated. Earmarked resources such as NABARD Assistance under LTO, RIDF and other EAP allocations, should be proposed in correct proportion so that there would be no scope for diversion of tied up resources to finance the untied schemes.

c) To ensure preparation of plans/programmes in time, Administrative Departments are to prioritize the programmes assuming 10% increase over allocation for 2012-13 ending communication of exact allocation by P & C Department.

d) No State Plan Scheme with provision below Rs.1.00 crore should be formulated separately. Any existing or new State Plan Scheme with provision below Rs.1.00 crore should be merged to and shown as a sub-scheme to a scheme of similar nature.

e) Abstract and Detailed list of Plan Schemes shall no more form a part of the demand document. If such a list is required, the Administrative Departments should annex this list in the Outcome Budget document.

15. Central Plan & Centrally Sponsored Plan Schemes

It is seen that there is huge pendency in submission of Utilization Certificate in respect of Central Assistance received under Central Plan and Centrally Sponsored Plan Schemes. Unless UC is submitted in time, it will not be possible to leverage higher Central Assistance in order to implement as well as complete various Central Plan & Centrally Sponsored Plan Schemes. The details of Central Assistance received, utilization certification submitted to Govt. of India etc. shall be worked out in Annexure-XXVI. UC received for Central Assistance till the end of 2010-11 should be submitted by 31.12.2011, failing which no additional provision will be allowed. Administrative Departments shall make all out efforts to avail new CSP Schemes from different Ministries of Govt. of India. The Budget Estimate for CP & CSP Schemes is to be based on firm commitment of the concerned Administrative Ministries of Central Govt. for funding the scheme and funding pattern approved by the concerned Ministries.

16. Report to be laid in OLA as per FRBM Act – at the time of presentation of Annual Budget

As per provisions of the FRBM Act, 2005 and Rules there under, the following statements are required to be presented to the Legislature along with the Annual Budget on the fiscal status of the State, as a measure fiscal transparency:-

(i) Fiscal Policy Strategy Statement (As per Rule 4(1) of the FRBM Rules, 2005).

(ii) Medium Term Fiscal Plan (As per Rule 4(2) of the FRBM Rules, 2005).

(iii) Disclosures Statement which will specify:

   a) List of incomplete projects/works i.e. administrative approval accorded, work commenced with cost estimate and expenditure incurred (Annexure-XXVII).

   b) Subsidies being given in the budget of different Departments (Annexure-XXVIII).

   c) Department-wise Grant-in-aid being provided (Annexure-XXIX).

(iv) Statement on number of employees and related salaries (as per Rule 7 of FRBM Rules, 2005 in Form IV).

(v) Statement of deferred liabilities (as per Rule 7 of the FRBM Rules, 2005).

(vi) Tax Concession and Exemptions given in a financial year (as per Section
6(11) of the FRBM Rules, 2005 (Annexure-XXX).
(vii) Statement on arrear revenue (as per Section 6(7) of the FRBM Rules, 2005).
(viii) Statement on new policies being introduced in Annual Budget-Write Up to be furnished (as per Section 6(7) of the FRBM Rules, 2005).
(ix) Statement on prioritizing allocation of funds under Zero Based Investment Review (As per Section 6(8) of the FRBM Act, 2005 (Annexure-XXI).
(x) Statement on institution-wise guarantees given (As per Section 6(9) of FRBM Act, 2005) (Annexure-XXXII)

It is, therefore, urged upon that the Administrative Departments should furnish the required information in respect of statement (iii), (iv), (vi), (vii), (viii), (ix) & (x) above in the proforma indicating the steps taken in respect of above points by 05.01.2012. On the basis of information received from different Departments, Finance Department will prepare a comprehensive report to be laid in the Assembly, as mandated under FRBM Act, 2005.

(xi) Administrative Departments are to furnish a statement showing funds transferred to Local Bodies (Urban Local Bodies & Panchayati Raj Institutions) in their demands for grant as devolution of resources and for implementation of Central/State schemes (in Annexure-XXXIII). The information on this score is being asked for by Govt. of India.

17. Information relating to additional statements on Committed liabilities, implications of Major Policy Decisions / New Schemes proposed in the Budget and Segregation of Maintenance Expenditure into Salary and Non-salary items

All Departments are required to furnish the information in Annexures XXXIV, XXXV and XXXVI for statements of disclosure relating to committed liabilities, implications of major policy decisions / new schemes proposed in the budget and segregation of maintenance expenditure into salary and non-salary items as is required to be incorporated in Finance Accounts.

18. Formats for preparing the Revised Estimate for 2011-12 and Budget for 2012-13:- proper accounting classification, schematic break up and account head-scheme mapping:

(i) The Administrative Departments and Controlling Officers are required to prepare the RE for 2011-12 and BE for 2012-13 as per the list of proforma enclosed. All the items of expenditure should be classified under detailed Head of Account provided by Finance Department below the approved major and minor heads contained in the list of major and minor heads published by the Controller General of Accounts. In absence of proper classification of receipt and expenditure, it will not be possible to accept the item of receipt or honour the claim for payment in Treasury under computerized Orissa Treasury Management System.

(ii) On receipt of sectoral outlay for State Plan, 2012-13 from the P & C Department, the Administrative Departments should work out the schematic break up. The state share of the Centrally Sponsored Plan Schemes/Central Plan Scheme Components, as the case may be, should be distinctly shown against the each scheme in the schedule. The provision for CP/CSP Schemes should be accurately made basing on the scheme guideline. The detailed accounting heads in respect of the provision proposed under each scheme should be indicated in the scheme schedule so as to enable Finance Department/P&C Department and implementing Departments to map the account head and scheme link for tracking and monitoring of expenditure under plan schemes.

(iii) Further, all special component plan/tribal plan outlays have to be classified
under 789-Special Component Plan and 796-Tribal Areas Sub Plan respectively below the functional major heads. The division of allocation between district sector and state sector should also be brought out as per the plan allocation.

19. **Initiatives on Gender Responsive Budgeting**

(i) The State Govt. intend to prepare a special statement on gender budgeting depicting the magnitude of budget allocations for various schemes/programmes that are substantially benefiting women, along with budget documents for 2012-13. This is in line with the decision made by Govt. of India. It is to be noted that the initiative on Gender Responsive Budgeting aims at categorization of specific schemes/programmes in the budget with a direct focus on women and girls, specific schemes/programmes which are stated to have components on women and the exact budget shares of these components. Gender Responsive Budgeting is to analyze how effectively Govt. policies, programmes and budgetary allocations respond to the needs and concerns of the females.

(ii) Budget data have to be prepared in such a manner that gender focus of the allocations is clearly highlighted. All Administrative Departments/Heads of Departments and Controlling Officers shall furnish information as in the format prescribed in Annexure-XXXVII. Primarily, the entire provision for schemes classified for the welfare of women/girls shall be furnished in first part of the aforesaid Annexure. In the second part, the percentage of women/girls beneficiaries should be indicated - for example, percentage shares of stipend given to girl students for pre-matric studies.

20. **Outcome Linked Budget**

Outlays in the Budget do not automatically yield the designed and targeted outcomes. Given the myriad Government programmes and schemes, an effective mechanism needs to be institutionalized in order to link outlays with targeted outcomes. Efficiency and productivity of public spending is, therefore, the essence of effecting Budget management. Keeping this in view, **Outcome Budget** was introduced for Works, Rural Development, Water Resources, Panchayati Raj, and Women & Child Development Departments for the financial year 2010-11. In 2011-12, Outcome Budget was introduced in 8 more Departments namely, School & Mass Education, Health & Family Welfare, Agriculture, Fisheries & ARD, Housing & Urban Development, Forest & Environment, ST & SC Development and Minorities & Backward Classes Welfare and Energy Departments. It is proposed to prepare Outcome Budget for these 13 Departments for the Financial Year 2012-13. These Departments are required to prepare a statement in Annexure-XXXVIII relating to the scheme-wise outlays under Non-Plan, State Plan, Central Plan & Centrally Sponsored Plan and link it to intermediate/ final outputs and outcomes in terms of measurable and verifiable indicators/parameters. Departments can engage professionals for preparation of Outcome Budget Document, so that it is prepared before presentation of annual Budget.

21. **Supplement to the budget documents for local bodies:**

Para-10.161 & 10.162 of the recommendations of the 13th Finance Commission with reference to para-10.110 envisage that for the years 2011-2012, 2012-13, 2013-14 and 2014-15, a State Government will be eligible to draw down its share of the general and special area performance grant for the Local Bodies only if it complies with nine conditions. One of the conditions is; the State Government must put in place a supplement to the budget documents for local bodies (separately for PRIs and ULBs) furnishing the details of plan- and non-plan-wise classification of transfers separately for all categories of ULBs and all
tiers of PRIs, from major head to object head, which have been depicted in the main budget under the minor heads 191, 192 and 193; and 196, 197 and 198 respectively. This supplement could also incorporate details of funds transferred directly to the local bodies outside the State Government’s budget. The supplement should aim to provide details of spatial distribution of transfers at least upto district level. The Panchayatiraj Department is required to prepare the supplement in respect of the PRIs and the H&UD Department need to prepare the same for the ULBs for the financial year 2012-13 as was done for 2011-12 observing 13th Finance Commission guidelines.

22. Process for Submission of Budget Proposal
   The Administrative departments will be required to submit their Non-Plan proposal for the Revised Estimates, 2011-12 and Budget Estimates, 2012-13 only online. Similarly, Plan proposals shall be submitted to Finance Department online after receiving Plan ceiling from Planning & Coordination Department. Proposals in file need not be submitted to Finance Department. All the Annexures may be prepared in a single Excel file using required number of sheets and the same may be uploaded to the system.

23. Time Schedule
   A lot of information is to be collected and compiled before the budget is placed before OLA along with documents placed under FRBM Act, 2005 and rules there under. Hence, budget documents are to be prepared in a tight time schedule. Therefore, all Departments and Controlling Officers are required to submit the revised estimate for 2011-12 and budget estimate for 2012-13 in the prescribed format and manner to Finance Department latest by 15.11.2011. Planning & Coordination and Finance Department will communicate the programmes for pre-budget scrutiny meeting under Plan & Non Plan Scheme respectively. The Controlling Officers are required to indicate the list to DDOs under their control with Demand No. & Head of Account under which the allotment is given (Annexure-XXXIX). It will facilitate distribution of budget allotment under OTMS. In absence of such information, budget estimates/proposals cannot be entertained. It should be noted that the estimates received after the due date will not be considered and will be finalized on the basis of the information available in Finance Department. Any shortfall in the provision or omission in the budget will be the responsibility of the Department concerned.

   Last but not the least, due attention should be given while filling up Annexures in the prescribed proforma. Any incomplete/haphazard information will lead to shortfall/ omission in the Budget Estimate/Revised Estimate for which the concerned Departmental Authorities will be held responsible.

   The soft copy of the circular is available at the website of Finance Department i.e. www.orissa.gov.in/finance.

   Enclosures: List along with proforma.

Yours faithfully

Sd/- ( J. K. Mohapatra)
Principal Secretary to Government

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<td>48.</td>
<td>Annexure-XXXIX</td>
<td>List of Drawing &amp; Disbursing Officers</td>
</tr>
</tbody>
</table>
ANNEXURE - I

REVISED ESTIMATE AND BUDGET ESTIMATE FOR COLLECTION OF REVENUE

PROFORMA SHOWING DETAILS OF ESTIMATES OF COLLECTION OF REVENUE (SEPARATE STATEMENT FOR EACH
MINOR HEAD, DETAILS OF ITEMS OF RECEIPT TO BE COLLECTED AND THE ADDITIONAL ACCRUAL OF RECEIPT FROM A.R.M.
SHOULD BE SEPARATELY INDICATED UNDER EACH ITEM OF RECEIPT)

Department ____________________________

(Rs. in Trs)

<table>
<thead>
<tr>
<th>Head of account detailed head-wise</th>
<th>Demand for 2011-2012 as per the target fixed by Chief Secretary in his Letter No.19063(7)/CS(F) dt.25.04.2011</th>
<th>Collection upto end of August/September,2011</th>
<th>Revised Estimates for the entire year 2011-2012 including collection upto August/Sept.2011 and anticipated from Sept./October, 2011 to March 2012</th>
<th>Demand for 2012-13</th>
<th>Budget estimate for collection during 2012-2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arrear due on 1.4.11</td>
<td>Current demand</td>
<td>Total (2+3)</td>
<td>Out of arrear</td>
<td>Out of current</td>
<td>Total (5+6)</td>
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<td>59</td>
<td>59</td>
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</tr>
</tbody>
</table>
## ANNEXURE-I A

**REVISED ESTIMATE AND BUDGET ESTIMATE FOR LOANS RECOVERY.**

PROFORMA SHOWING DETAILS OF RECOVERIES OF LOANS
(SEPARATE STATEMENT FOR EACH MINOR HEAD)

(Rs in Trs)

<table>
<thead>
<tr>
<th>Head of Accounts detailed head-wise</th>
<th>Outstanding as on 1.4.2010</th>
<th>Recovery fell due during 2010-11</th>
<th>Total recovery due in 2010-11 (2+3)</th>
<th>Recovery made during 2010-11</th>
<th>Outstanding as on 1.4.2011 (4-5)</th>
<th>Recovery fell due/likely to fall due during 2011-12</th>
<th>Total amount due for recovery during 2011-2012 (6+7)</th>
<th>Recovery made till end of August / September, 2011</th>
<th>Revised estimate for recovery during 2011-2012 including col.9</th>
<th>Budget Estimate for 2012-13</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>
### ANNEXURE-I B

DETAILS OF BUDGET ESTIMATE FOR LOANS RECOVERY FOR 2012-13
(SEPARATE STATEMENT FOR EACH MINOR HEAD)

<table>
<thead>
<tr>
<th>Head of Accounts detailed head-wise</th>
<th>Total recovery due in 2011-2012</th>
<th>Recovery to be made during 2011-2012</th>
<th>Likely to be outstanding as on 1.4.2012 (2-3)</th>
<th>Recovery fell due/likely to fall due as current demand during 2012-13</th>
<th>Total amount due for recovery during 2012-13 (Budget Estimate for 2012-13)</th>
<th>Total (6+7)</th>
</tr>
</thead>
<tbody>
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</table>

(Rs in Trs)
ANNEXURE-II
TAX REVENUES RAISED BUT NOT REALISED
(Principal Taxes)
(As at the end of the Year 2010-11)
(Rs. In Crore)

<table>
<thead>
<tr>
<th>Major Head</th>
<th>Description</th>
<th>Amount under dispute</th>
<th>Amount not under dispute</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Over 1 year but less than 2 years</td>
<td>Over 1 year but less than 5 years</td>
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<td>(2)</td>
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<td>(4)</td>
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</tbody>
</table>

Collection made upto September, 2011 out of Col-7
Collection likely to be made out of Col-8 during October, 2011 to March, 2012
Collection made out of Col.12 upto September, 2011
Collection likely to be made out of Col.12 during October, 2011 to March, 2012
Anticipated Arrear collection during 2011-12
Amount likely to remain outstanding as on 31.03.2012
Expected Collection of arrears in 2012-13 out of Col19

| (14) | (15) | (16) | (17) | (18) | (19) | (20) |
| (14) | (15) | (16) | (17) | (18) | (19) | (20) |
# ANNEXURE-III

## ARREARS OF NON-TAX REVEUNE

(As at the end of the year 2010-11)

<table>
<thead>
<tr>
<th>Description</th>
<th>Demand No.</th>
<th>(Rs. In Crore)</th>
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<td>0-1 year</td>
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<td>(1)</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Collection made upto September, 2011 out of Col-7</th>
<th>Collection likely to be made during October, 2011 to March, 2012 out of Col-7</th>
<th>Anticipated Arrear collection during 2011-12</th>
<th>Amount likely to remain outstanding as on 31.03.2012</th>
</tr>
</thead>
<tbody>
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<td>(8)</td>
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<td>(11)</td>
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<td>(8+9)</td>
<td>(10-7)</td>
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</tbody>
</table>
Annexure-IV

Estimate of Loan Repayment/ Interest Payment by PSUs/ ULBs/ Autonomous Bodies / Statutory Corporations / Co-operatives / Educational Institutions / Other Individual Loanees

(Rupees in Crore)

Department -

Name of the Organisation -

Paid up Capital as 31.03.11 -

<table>
<thead>
<tr>
<th>1.</th>
<th>Govt. loans outstanding as on 31.3.11 -</th>
<th>Principal</th>
<th>Interest</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.</td>
<td>Defaults in respect of dues up to 31.3.11, if any -</td>
<td></td>
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<tr>
<td>3.</td>
<td>Recoveries during 2011-12 (upto September, 2011) -</td>
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</tr>
<tr>
<td></td>
<td>(a) Current dues</td>
<td></td>
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<td></td>
<td>(b) Defaulted dues</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>4. Estimates</th>
<th>Interest</th>
<th>Principal</th>
</tr>
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</table>
Annexure-V

**REVENUE RECEIPTS - DIVIDENDS**

<table>
<thead>
<tr>
<th>Department -</th>
<th>Name of the PSU -</th>
<th>ESTIMATES -</th>
<th>(Rs. in TRs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011 - 12 Budget</td>
<td></td>
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<tr>
<td>2011 - 12 Revised</td>
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<tr>
<td>2012 - 13 Budget</td>
<td></td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Actuals</th>
<th>Profit after Tax</th>
<th>Total Equity as on 31.03.11</th>
<th>Equity holding of GoO as on 31.03.11</th>
<th>2011-12</th>
<th>2012-13</th>
</tr>
</thead>
<tbody>
<tr>
<td>2008-09</td>
<td>2009-10</td>
<td>2010-11</td>
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</tbody>
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Signature
Designation
Date:

65
## ANNEXURE - VI

**REVISED ESTIMATE AND BUDGET ESTIMATE OF CAPITAL RECEIPTS**
**(RECOVERY OF LOANS AND ADVANCES)**

<table>
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<td>13</td>
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</tbody>
</table>

(Rs. in Trs.)
Annexure – VII

Physical & Financial Target & Achievement in respect of 
Grants recommended by 13th Finance Commission.

<table>
<thead>
<tr>
<th>Name of the Department -</th>
<th>Name of the Sector for which grant is given by 13th F.C. (Roads &amp; Bridges, Public Buildings, Health, Education &amp; maintenance of Forest &amp; Local Bodies)</th>
<th>Physical Target</th>
<th>Achievement</th>
<th>Financial Target</th>
<th>Achievement</th>
<th>Reasons for short fall in achievement</th>
</tr>
</thead>
<tbody>
<tr>
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<tr>
<td>2011-12</td>
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<td>2012-13</td>
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### EMPLOYEES SANCTION STRENGTH (BOTH PLAN + NON-PLAN AS ON 31.07.2011)

<table>
<thead>
<tr>
<th>Name of the Department</th>
<th>Grade - A</th>
<th>Grade - B</th>
<th>Grade - C</th>
<th>Grade - D</th>
<th>Total (A+B+C+D)</th>
<th>Grant-in-aid</th>
<th>NMR/DLR</th>
<th>Grand Total</th>
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<tbody>
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### EMPLOYEES VACANCY POSITION (BOTH PLAN + NON-PLAN AS ON 31.07.2011)

<table>
<thead>
<tr>
<th>Name of the Department</th>
<th>Grade - A</th>
<th>Grade - B</th>
<th>Grade - C</th>
<th>Grade - D</th>
<th>Total (A+B+C+D)</th>
<th>Grant-in-aid</th>
<th>NMR/DLR</th>
<th>Grand Total</th>
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</table>

### MEN IN POSTION (BOTH PLAN + NON-PLAN AS ON 31.07.2011)

<table>
<thead>
<tr>
<th>Name of the Department</th>
<th>Grade - A</th>
<th>Grade - B</th>
<th>Grade - C</th>
<th>Grade - D</th>
<th>Total (A+B+C+D)</th>
<th>Grant-in-aid</th>
<th>NMR/DLR</th>
<th>Grand Total</th>
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</tbody>
</table>

68
**ANNEXURE IX**

Particulars of sanctioned posts / vacant posts, posts abolished and men in position

<table>
<thead>
<tr>
<th>Sanctioned posts as on 1.3.2011</th>
<th>Vacant posts as on 01.03.2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grade A</td>
<td>Grade B</td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
</tr>
<tr>
<td>Non-Plan</td>
<td></td>
</tr>
<tr>
<td>State Plan</td>
<td></td>
</tr>
<tr>
<td>C.S.P.</td>
<td></td>
</tr>
<tr>
<td>Total:</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Grade A</th>
<th>Grade B</th>
<th>Grade C</th>
<th>Grade D</th>
<th>Total</th>
<th>Grand total of Vacant posts (11 + 16)</th>
<th>Total posts identified for abolition</th>
<th>Total posts abolished against Col. 17</th>
<th>Balance identified posts to be abolished (18-19)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(12)</td>
<td>(13)</td>
<td>(14)</td>
<td>(15)</td>
<td>(16)</td>
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</table>

<table>
<thead>
<tr>
<th>Grade A</th>
<th>Grade B</th>
<th>Grade C</th>
<th>Grade D</th>
<th>Total (21 to 24)</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(21)</td>
<td>(22)</td>
<td>(23)</td>
<td>(24)</td>
<td>(25)</td>
<td>(26)</td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Name of the Office/ Establishment</td>
<td>Name of the Post(s)</td>
<td>No. of Post(s)</td>
<td>UOR No. &amp; Date of Finance Department's concurrence taken</td>
<td>G.O. No. &amp; Date in which post(s) has been created</td>
</tr>
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</tbody>
</table>

ANNEXURE –X
Department-wise information on contractual employees as on 01.03.11
name of the Department
(Rs. in Trs)
ANNEXURE –XI
Estimates of Grants-in-aid
(NP, SP, CP, CSP Separately)

<table>
<thead>
<tr>
<th>Scale of Pay</th>
<th>Total sanctioned and approved strength</th>
<th>No. of Vacancies as on 1.3.2011</th>
<th>Sharing pattern by State Govt.</th>
<th>RE for 2011-12</th>
<th>Estimate of current salary for 2012-13</th>
<th>Arrears salary if any; give the particulars</th>
<th>Total estimates for 2012-13 (11+12)</th>
</tr>
</thead>
<tbody>
<tr>
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(a) Teaching posts
(b) Non-Teaching posts
(c) Total (a+b)

1. For salaries drawn under direct payment system information in respect of Colleges, Secondary Schools and Primary Schools be compiled and furnished in separate statements. The information for Secondary Schools and Primary Schools be furnished in separate statements for each Inspector of Schools and each District Inspector of Schools.

2. In regard to grant-in-aid to meet the share up to a particular limit similar information may be furnished separately for Colleges and Schools in separate Statements.

3. The H & U.D. Department need furnish similar information in respect each U.L.Bs provided with grants-in-aid upto a specified percentage of pay and Dearness Allowance.

4. Panchayati Raj Department shall furnish in respect of the posts for which Govt. provides Grants-in-aid.

5. Agriculture Deptt./Industry Deptt./H & FW Deptt. and other Departments providing Grants-in-aid for salary are also to furnish.
Annexure –XIA
(For School & Mass Education Department / Higher Education Department only)
Particulars of staff strength, men in position & posts abolished in respect of aided private Schools / Colleges under Non-Plan / State Plan / C.P. / C.S.P.

<table>
<thead>
<tr>
<th>No. of schools/Colleges receiving GIA</th>
<th>No. of employees receiving GIA in respect of those Schools / Colleges</th>
<th>Current requirement in the pre-revised scale per annum.</th>
<th>Arrears in the pre-revised scale, if not paid, &amp; carried over to 2012-13</th>
<th>Total for 2012-13 in the Pre-revised scale (3+4)</th>
<th>Differential amount of salary on the revised scale of pay for the year 2012-13 only</th>
<th>Arrear differential pay in the revised scale upto 31.03.2012</th>
<th>Total differential arrear (6+7)</th>
</tr>
</thead>
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N.B. – Abstract of Annexure –XB
## Annexure-XI B

Information on teaching and non-teaching posts, vacant posts, vacant posts abolished, men in position etc. under grant-in-aid fold.

(For School & Mass Education Department/ Higher Education Department only)

(Seperately for Non-Plan and State Plan)

<table>
<thead>
<tr>
<th>Name of the School/College</th>
<th>Total teaching posts receiving Grant-in-aid</th>
<th>No. of non-teaching staff receiving Grant-in-aid</th>
<th>Total teaching and non-teaching posts (5+9)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No. receiving 1/3rd</td>
<td>No. receiving 2/3rd</td>
<td>No. receiving full.</td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
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</tr>
</tbody>
</table>

Vacant posts if any receiving GIA as on 1.3.2011

<table>
<thead>
<tr>
<th>Teaching</th>
<th>Non-teaching</th>
<th>Total (11+12)</th>
<th>Teaching</th>
<th>Non-teaching</th>
<th>Total (14+15)</th>
<th>Teaching</th>
<th>Non-teaching</th>
<th>Total (17+18)</th>
<th>Teaching</th>
<th>Non Teaching</th>
<th>Total</th>
</tr>
</thead>
</table>

Vacant posts abolished by 30.09.2011

<table>
<thead>
<tr>
<th>Teaching</th>
<th>Non-teaching</th>
<th>Total (11+12)</th>
<th>Teaching</th>
<th>Non-teaching</th>
<th>Total (14+15)</th>
<th>Teaching</th>
<th>Non-teaching</th>
<th>Total (17+18)</th>
<th>Teaching</th>
<th>Non Teaching</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

Men in position as on 01.10.2011

<table>
<thead>
<tr>
<th>Teaching</th>
<th>Non-teaching</th>
<th>Total (23 +24)</th>
<th>Teaching</th>
<th>Non-teaching</th>
<th>Total (26+27)</th>
<th>Remarks</th>
</tr>
</thead>
</table>

Vacant Posts anticipated to be abolished as on 28.02.2012

<table>
<thead>
<tr>
<th>Teaching</th>
<th>Non-teaching</th>
<th>Total (23 +24)</th>
<th>Teaching</th>
<th>Non-teaching</th>
<th>Total (26+27)</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
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</table>

Annual requirement of Grant-in-Aid salary for men in position as in Col.25

<table>
<thead>
<tr>
<th>Teaching</th>
<th>Non Teaching</th>
<th>Total (23 +24)</th>
<th>Teaching</th>
<th>Non-teaching</th>
<th>Total (26+27)</th>
<th>Remarks</th>
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</thead>
</table>
### Annexure - XII

**ESTIMATE OF EXPENDITURE ON ACCOUNT OF PAYMENT OF UN-UTILISED LEAVE SALARY IN 2012-2013**

Name of the Department: _________________________________________________

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>No. of Employees who have retired but in whose favour un-utilised leave salary has not been sanctioned</th>
<th>No. of Employees going to retire between 01.3.2012 to 28.02.2013</th>
<th>Basic Pay of the retired / retiring Employees as indicated in Column 2 &amp; 3 (In Rupees)</th>
<th>D.P.</th>
<th>D.A.</th>
<th>TOTAL</th>
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</thead>
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</table>

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## Annexure – XIII

Details of Contract Engagement in lieu of abolition of posts

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Category of Appointment and no. of such appointment</th>
<th>Whether concurrence of F.D. has been obtained; if so, indicate particulars</th>
<th>Period of Contract Engagement</th>
<th>Date of Contract Appointment</th>
<th>Consolidated Salary allowed</th>
<th>Existing Budget Provision for 2011-12</th>
<th>Revised Budget for 2011-12</th>
<th>Budget Provision Proposed for 2012-13</th>
<th>Remarks</th>
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</tbody>
</table>
1. Information on Work-charged, NMR, DLR

<table>
<thead>
<tr>
<th>Category of Employee</th>
<th>Scale of Pay in case of regular appointment</th>
<th>Consolidated remuneration on adhoc appointment</th>
<th>Sanctioned Strength</th>
<th>No. of Employee in position as on 01.03.11</th>
<th>Post abolished after 01.03.11</th>
<th>New addition after 01.03.11</th>
<th>Present Strength (5 – 6 +7)</th>
<th>Budget Provision for salary / wages during 2011-12 (Head of account wise)</th>
<th>Budget Provision proposed for 2012-13 (Head of account wise)</th>
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</thead>
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</tbody>
</table>

(i) Work – Charged

(ii) J.C.

(iii) N.M.R.

(iv) D.L.R
Annexure - XV
Unspent Balance of Grant/ Loan SANctioned in 2010-11

<table>
<thead>
<tr>
<th>Name of the Department</th>
<th>Sl. No.</th>
<th>Name of the Organisation</th>
<th>Amount of Loan/Grant sanctioned in 2010-11</th>
<th>Amount Utilised till 31.08.2011</th>
<th>Amount for which U.C. Submitted till 31.08.2011</th>
<th>Balance to be Submitted</th>
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</thead>
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</table>
## ANNEXURE– XVI

### (POSITION OF VEHICLES)

<table>
<thead>
<tr>
<th>Category of Vehicles</th>
<th>No. of Vehicles in Non-Plan</th>
<th>No. of Vehicles in the Plan</th>
<th>Total both Non-Plan and Plan (2+6)</th>
<th>No. of Vehicles Condemned Category-wise</th>
<th>No. of Condemmed Vehicles put to Auction</th>
<th>No of Vehicles disposed of by Auction &amp; amount of sale proceeds deposited in Treasury</th>
<th>New Vehicles purchased either by replacement or new addition category-wise</th>
<th>No. of Vehicles in position (7+11)-10</th>
<th>Reasons for (i) vehicles condemned and not put to auction and (ii) vehicles auctioned and sale proceeds not deposited (8-9) &amp; (9-10)</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Plan</td>
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<td>Central Plan</td>
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</table>
## ANNEXURE – XVII

Assessment of R. R. T.

(Rs. in Trs)

<table>
<thead>
<tr>
<th>Name of the Estt.</th>
<th>Plinth area hired</th>
<th>Whether it is as per approved norm, if not, whether orders of competent authority has been obtained</th>
<th>Monthly rent</th>
<th>Date from which such rent is being paid</th>
<th>Year wise arrear upto 31.3.2011</th>
<th>B.E for 2011-12</th>
<th>R. E. for 2011-12</th>
<th>Proposal for 2012-13</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
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</table>

Remarks: What action has been taken to shift to Govt. Building
## ANNEXURE – XVIII

**ASSESSMENT OF RRT RELATING TO HOLDING TAX / MUNICIPAL TAX**

(Rs. in Trs)

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80
## ANNEXURE - XIX
### ASSESSMENT OF ELECTRICITY AND WATER CHARGES

(Rs. in Trs)

<table>
<thead>
<tr>
<th>Name of the Estt.</th>
<th>Amount of arrear outstanding as on 1.4.2011</th>
<th>Amount of current dues for payment during 2011-12</th>
<th>Total Amount due to be paid in 2011-12 (2+3)</th>
<th>Revised Budget provision required for 2011-2012</th>
<th>Amount likely to be outstanding as on 31.3.2012</th>
<th>Anticipated Current demand for 2012-13</th>
<th>Amount required for 2012-13 (6+7)</th>
<th>Remarks</th>
<th>Whether regular payment is being made or not.</th>
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<tr>
<td>(a) Electricity dues</td>
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<tr>
<td>(b) Water Charges</td>
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<td>(c) Total (a+b)</td>
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</table>
### ANNE XURE – XX

Minor Works Grant (Non-Plan)

<table>
<thead>
<tr>
<th>Head of Department</th>
<th>Allotment for 2011-12 as distributed work-wise</th>
<th>Anticipated expenditure during current year 2011-2012 work-wise</th>
<th>Detailed programme of work for 2012-2013 showing requirement for completion of continuing works and amount required for new works</th>
<th>Estimated cost of the work</th>
<th>Expenditure already incurred including the budget provision for 2011-2012</th>
<th>Balance amount required for completion</th>
<th>Amount proposed for Provision during 2012-13</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
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</tbody>
</table>
## ANNEXURE – XXI

**Expenditure on Wages and Work-Charged Establishment (Non-Plan) under M/R Grant in Engineering Departments**

Designation of Controlling Officer :-

<table>
<thead>
<tr>
<th>Major Head</th>
<th>Minor Head</th>
<th>No of Posts existing during 2010-11</th>
<th>No.of posts existing during 2011-2012 (designation-wise)</th>
<th>No posts to be taken in 2012-2013</th>
<th>Scale of Pay</th>
<th>Total Pay of the holder of the posts as due and drawn for July 2011 (Rs. in Trs)</th>
<th>Total Pay as estimated to be due for 2011-12 (R.E.)</th>
<th>Total pay estimated to be due for 2012-13</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

**Wages –
(Designation-wise)
Work Charged Estt.
(Designation-wise)
NMR/Job Contract etc.
**ANNEXURE –XXII**

Proforma showing Maintenance of Capital Assets under Non-Plan

**Designation of Controlling Officer :-**

<table>
<thead>
<tr>
<th>Major Head</th>
<th>Minor Head</th>
<th>Actual expenditure during 2009-10</th>
<th>Actual expenditure during 2010-2011</th>
<th>Budget provision for 2011-12</th>
<th>Revised Budget for 2011-12</th>
<th>Budget provision required for 2012-13</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
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</tr>
</tbody>
</table>

Wages –

Work Charged Estt.

NMR/Job Contract etc.

*Work-proper

*Prorata charges
**ANNEXURE – XXIII-A**

**Scheme wise Justification of Posts**

(S.P./C.P./ C.S.P. be given separately)

(Rs. in TRs.)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Grade/Category of Post (with scale of pay) as on 1.3.2012</th>
<th>No. of Post</th>
<th>Pay &amp; DP due for 2011-13</th>
<th>D.A.</th>
<th>H.R.A.</th>
<th>O.A.</th>
<th>Total (4+5+6+7)</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

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### ANNEXURE-XXIII-B

**OFFICE EXPENSES**

(S.P./C.P./C.S.P. be given separately)

(Rs. in TRs.)

<table>
<thead>
<tr>
<th>Nature of Charge</th>
<th>Provision for 2012-2013</th>
<th>Total</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Recurring</td>
<td>Non-Recurring</td>
</tr>
<tr>
<td>(1)</td>
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</tbody>
</table>

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### A N N E X U R E –XXIII- C

**GRANTS**

(S.P./ C.P./ C.S.P. be given separately)

(Rs. in Trs)

<table>
<thead>
<tr>
<th>Purpose of grant</th>
<th>Provision for 2012-2013</th>
<th>Basis of assessment</th>
</tr>
</thead>
<tbody>
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<td>Recurring (Excluding Salaries)</td>
<td>Non-recurring</td>
</tr>
<tr>
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ANNEXURE – XXIII - D

MISCELLANEOUS AND OTHER EXPENDITURE INCLUDING MACHINERY, EQUIPMENT AND MOTOR VEHICLES
PROPOSED FOR 2012-2013

(S.P./ C.P./ C.S.P. be given separately)

<table>
<thead>
<tr>
<th>Description of other expenditure on machinery, equipments, motor vehicles and others to be procured (Broad category-wise over Rs.50,000/-)</th>
<th>Amount involved in case of Expenditure other than Machinery, equipments and motor vehicles</th>
<th>Details of machinery, equipment and motor vehicles</th>
<th>Maintenance and operation expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recurring</td>
<td>Non-recurring</td>
<td>Replacement</td>
<td>Acquisition</td>
</tr>
<tr>
<td>No</td>
<td>Amount</td>
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(Rs. in TRs)
# ANNEXURE –XXIII-E
## NEW WORKS
( SP/CP/CSP SEPARATELY )

(Rs. in Trs)

<table>
<thead>
<tr>
<th>Name of Works proposed to be taken up during 2012-13</th>
<th>Estimated Amount with No. and date of Administrative Approval, if issued.</th>
<th>Source of funding</th>
<th>Amount of funding arrangement committed during 2012-13.</th>
<th>Amount proposed for 2012-13</th>
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</thead>
<tbody>
<tr>
<td>(1)</td>
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</table>
Proforma for scheme wise Justification
(for S.P./ C.P./ C.S.P. be given separately)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Scheme &amp; Head of Account</th>
<th>Budget Provision 2012-2013</th>
<th>Break-up of Budget Provision 2012-2013</th>
<th>Works</th>
<th>Miscellaneous and other expenditure including machinery, Equipment and Motor Vehicles (Please furnish details in Annexure-XXIII-D)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td>Salaries &amp; allowances (Please furnish details in Annexure-XXIII-A)</td>
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<td></td>
<td>Office expenses (Please furnish details in Annexure-XXIII-B)</td>
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<td>Grants (Please furnish details in Annexure-XXIII-C)</td>
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<td>Stipend &amp; Scholarship</td>
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N.B. – Abstract of Annexure – XXIII-A, XXIII-B, XXIII-C & XXIII-D
Annexure-XXIV

INFORMATION ON EXTERNALLY AIDED PROJECTS (EAPs)

<table>
<thead>
<tr>
<th>Name of the Department</th>
<th>(Rs. in Crore)</th>
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A) On Going Projects

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## Information on RIDF Projects

### Name of the Department

**A) Proposed Outlay**

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### (B) Physical Target & Achievement

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<th>No. of Projects Sanctioned</th>
<th>No.of Projects completed by 31.03.2011</th>
<th>On going Projects (Col.2 - Col.3)</th>
<th>Projects completed by 30.09.2011</th>
<th>Projects to be completed by 31.03.2012</th>
<th>Projects to be completed in 2012-13 [Col.4-(Col.5 + Col.6)]</th>
<th>Remarks</th>
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92
## ANNEXURE - XXVI

**PARTICULARS OF CENTRAL ASSISTANCE RECEIVED AND PROVISION REQUIRED UNDER C.P./C.S.P.**

(Rs. in Crores)

<table>
<thead>
<tr>
<th>Name of the Scheme</th>
<th>Unspent C.A. as on 1.4.10 including amount in Civil Deposit</th>
<th>C.A. Received during 2010-11</th>
<th>Expenditure incurred during 2010-2011</th>
<th>Total Amount of U.C furnished including arrear during 2010-11</th>
<th>UC to be submitted to GOI as on 31.3.2011 (6-7)</th>
<th>unspent as on 1.4.11 including amount in Civil Deposit (2+3)-6</th>
<th>C.A. available for expenditure</th>
<th>Amount of U.C. furnished from 01.04.11 to 31.08.11 against Col.10</th>
<th>Balance U.C. pending as on 01.09.11 against Col.10 (10-13)</th>
<th>Reasons for non-submission of U.C. in full against Col.14</th>
<th>Expenditure incurred upto 31.08.11 against Col.16</th>
<th>U.C. pending as on 01.09.11 against Col.16 (16-17)</th>
<th>Total U.C. pending as on 01.09.11 Col.19 (14+18)</th>
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### Annexure-XXVII

List of Incomplete Projects / Works (Projects Costing Rs. 1.00 Cr & above)

<table>
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<tr>
<th>Sl.No.</th>
<th>Name of the Project</th>
<th>Cost estimate as per Admn. approval</th>
<th>Source of Funding NP/SP/CP/ CSP/ EAP/ RIDF</th>
<th>Date of Commencement of Work</th>
<th>Expr. Incurred till date</th>
<th>Balance Exp.to be made</th>
<th>Budget Provision 2012-13</th>
<th>Remarks</th>
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(Rs. in Lakhs)
### Annexure -XXVIII

Details of Subsidies given in the Budget

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<th>Sl. No.</th>
<th>Nomenclature of the Subsidy</th>
<th>Whether for NP/SP/CP/CSP</th>
<th>Purpose for which given</th>
<th>Beneficiary</th>
<th>Amount provided in 2010-11 (Actual)</th>
<th>Amount provided in 2011-12 (B.E.)</th>
<th>Amount Proposed in 2012-13</th>
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(Rs. in TRs.)
Annexure -XXIX
Details of Grant-in-Aid Provided in Budget (In respect of GIA of Rs. 5.00 lakhs & above) (Rs. in TRs.)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Organisation to which Grant-in-Aid is sanctioned.</th>
<th>Sector NP/SP/CP/CSP</th>
<th>Nature of Grant</th>
<th>Purpose for which GIA is given</th>
<th>Amount provided in 2010-11</th>
<th>Amount provided in 2011-12</th>
<th>Status of U.C.</th>
<th>Provision proposed in BE 2012-13</th>
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Annexure - XXX

Tax Concession and Exemption

(Rs.in Crore)

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<th>Details of exemption/Concession</th>
<th>Revenue Forgone</th>
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### Annexure - XXXI

**Proforma for Prioritisation of Projects for Zero based investment (continuing works)**

(In respect of projects costing Rs.1.00 crore and above & projects costing Rs.4.00 crore and above)

(Rs. in TRs)

<table>
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<tr>
<th>Sl. No.</th>
<th>Name of the Department:</th>
<th>Name of the Project</th>
<th>Year of Commencement</th>
<th>SCHEDULE DATE FOR COMPLETION</th>
<th>Funding Scheme/Agency</th>
<th>Latest Sanctioned/Estimated Cost</th>
<th>Total Exp. Incurred Upto 31.3.10</th>
<th>Total Exp. Incurred During 2010-11</th>
<th>Total Exp. Expected to be Incurred during 2011-12</th>
<th>G.T. of Expenditure (7+8+9)</th>
<th>Balance required for completion of the Project (6-10)</th>
<th>Funds Proposed to be Provided in 2012-13</th>
<th>Prioritising Sl. No.</th>
<th>Reason if any for not providing full fund as per commitment</th>
<th>Remarks</th>
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(A) Projects costing Rs.1.00 crore and above

(B) Projects costing Rs.4.00 crore and above
ANNEXURE - XXXII

GOVERNMENT GUARANTEE PROVIDED DURING THE YEAR 2008-09 TO 2010-11
(Rs. in Crore)

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Annexure-XXXIII

Statement showing details of transfer of funds to Local Bodies (Panchayat/ Panchayat Samiti/ Zilla Parisad/ NAC/ Municipality/ Municipal Corporation under Plan/ Non-Plan*)

Head of Account:

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<th>Sl. No.</th>
<th>Name of the Scheme/ Function</th>
<th>Level of Local Body</th>
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<th>Budget Estimates 2011-12</th>
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**ANNEXURE- XXXIV**

**STATEMENT ON COMMITTED LIABILITIES OF THE STATE IN FUTURE**

(As on 31.03.20__)

(Rs. in Crore)

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<th>Sl. No.</th>
<th>Nature of the Liability</th>
<th>Amount (Rs. in Crore)</th>
<th>Likely Sources from which proposed to be met</th>
<th>Likely year of the discharge</th>
<th>Liabilities discharged during the current year</th>
<th>Balance Remaining</th>
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* Accounts payable includes the committed liabilities in the form of non-plan salary expenditure, pensions, interest payments, accrued debt, bills pending for payments etc.
ANNEXURE -XXXV

STATEMENT ON IMPLICATIONS OF MAJOR POLICY DECISIONS DURING THE YEAR ON NEW SCHEMES PROPOSED IN THE BUDGET FOR THE FUTURE CASH FLOWS

(As on 31.03.20__)  

(Rs. in Crore)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Nature of the Policy Decision / New Scheme</th>
<th>Implication for</th>
<th>In Case of Recurring, Indicate the annual estimates of impact on net cash flows</th>
<th>Implication for</th>
<th>Indicate the nature of Annual Expenditure in terms of</th>
<th>Likely Sources from which Expenditure on new Scheme to be met</th>
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<tr>
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<td>Receipts/Exp. /Both</td>
<td>Recurring / One Time</td>
<td>If one time, indicate the impact</td>
<td>Definite Period (Specify the period)</td>
<td>Permanent</td>
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102
## STATEMENT ON MAINTENANCE EXPENDITURE OF THE STATE IN FUTURE

(As on 31.03.20__ )

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Grant</th>
<th>Heads of Expenditure</th>
<th>Plan / Non-Plan</th>
<th>Description / nomenclature of maintenance account head</th>
<th>Components of Expenditure</th>
</tr>
</thead>
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<tr>
<td></td>
<td></td>
<td>Major</td>
<td>Sub-Major Head</td>
<td>Minor</td>
<td>Sub-Head</td>
</tr>
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<td>(1)</td>
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</table>

(Rs. in Crore)
Annexure-XXXVII

PROFORRMA FOR GENDER BASED BUDGETING

### Part - I

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Financial Year</th>
<th>Name of the Scheme</th>
<th>Non-Plan / State Plan / Central Plan / Central Sponsored Plan</th>
<th>Scheme outlay / Budget Provision</th>
<th>% of Women / Girl Beneficiary</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>

### Part - II

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Financial Year</th>
<th>Name of the Scheme (Specifically meant for Women / Girl)</th>
<th>Non-Plan / State Plan / Central Plan / Central Sponsored Plan</th>
<th>Outlay / Budget Provision</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>
### PROFORMA FOR OUTCOME BUDGET

<table>
<thead>
<tr>
<th>Sl.No</th>
<th>Name of the Schemes/ Progs</th>
<th>Financial Outlay (Rs. in Lakhs)</th>
<th>Purpose of Outlay as Stated in Budget</th>
<th>Broad objective</th>
<th>Quantifiable/ Deliverable Physical Outputs</th>
<th>Project Outcome</th>
<th>Processes/ Timelines</th>
<th>Remarks/ Risk Factors</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Salary</td>
<td>Non-Salary</td>
<td>Total</td>
<td></td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

Annexure-XXXVIII
## ANNEXURE-XXXIX

### LIST OF DRAWING AND DISBURSING OFFICERS WITH DEMAND NO. AND HEAD OF ACCOUNT

<table>
<thead>
<tr>
<th>Designation of the Controlling Officer (with address)</th>
<th>Designation of the D.D.O. (with address) under the control of the Controlling Officer (including the Controlling Officer)</th>
<th>Demand No. and Major Head of account under which the budget provision is allotted to the D.D.O. by the Controlling Officer</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
</tbody>
</table>

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FINANCE DEPARTMENT

No.55281(225)/E,, dt. 31.12.2012
BT-I-31/2011

To
All Departments of Government.
All Heads of Department.

Sub: *Admissibility of Expenditure relating to provisions made in the Supplementary Statement of Expenditure for the year 2011-12 and expeditious action to utilize the funds in time.*

Sir,

The undersigned is directed to say that the demands contained in the Supplementary Statement of Expenditure 2011-12 have been approved by the Legislature and Appropriation Bill has been enacted. Extension in terms of the provision in the Supplementary statement of Expenditure is now admissible and can be incurred observing all formalities and subject to the restriction and stipulations contained in F.D. letter No. 17235(225)/F dt. 07.04.2011 (Regulation of Expenditure out of the Annual Budget for the year 2011-12) and Letter No. 44232 (230)/F dt. 17.10.2011 (Revised Estimate for 2011-12 and Budget Estimate for 2012-13).

2. The Administrative Departments are now authorized to incur the aforesaid expenditure as per the following guidelines and time schedules.

(i) Advance taken from Odisha Contingency Fund should be recouped by 10.01.2012 and compliance reported to Finance Department by 16.01.2012. The allotment against recoupment of advance from Odisha Contingency Fund need not be issued to the Drawing & Disbursing Officers. Only the sanction order showing the recoupment be sent to the Principal A.G. (A&E) Odisha for adjustment of the advance.

(ii) The total allotment including Supplementary provision should be distributed among the Drawing & Disbursing Officers by 16.01.2012 and in case of re-appropriation or additional allotment by 31.01.2012.

(iii) Supplementary linked surrender and re-appropriation to be completed by 10.01.2012 and reported to Finance Department by 16.01.2012.

(iv) Distribution of allotment through treasury portal should be completed by 16.01.2012 and in case of re-appropriation of funds the allotment may be distributed by 31.01.2012.

(v) The process of issue of sanction orders for release of funds as well as surrender of provisions should be completed by 31.01.2012 so as to avoid rush of expenditure in the last month of the financial year.

(vi) In order to avoid last minute rush, it is hereby indicated that the last date of submission of bills to the Treasuries for the financial year 2011-12 shall be 10th March, 2012 for claims under other contingencies, machinery, equipment, vehicle, share capital, subsidy loans and 16th March, 2012 for other claims.

(vii) Steps should be taken for full and effective utilization of Supplementary Provision as any unspent balance of Supplementary provision would invite adverse comments from the Audit.

(viii) Budgetary funds shall, in no case, be transferred to Civil Deposit.

(ix) Wherever Supplementary schedules have been admitted with the stipulations like subject to post budget scrutiny, release of central assistance, prior clearance of P & C Department, Finance Department etc., those have to be
complied with before release of additional provision made in the Supplementary Statement of Expenditure.

(x) Top priority shall be given to expedite expenditure in respect of –
- Capital Outlay for creation of capital assets
- Social Sector Expenditure and expenditure for maintenance of capital assets
- Funds provided for completion of projects under Zero Based Investment Review
- Central Share and State Share of CSP
- Central Grant under Central Plan
- Outlay provided for RIDF/AIBP/EAP/INNURM/Rural Health Mission/NREGS and other resource tied up schemes.

3. The time schedule for issue of supplementary linked surrenders & re-appropriation, allotment, verification & reconciliation of expenditure etc.

i) It is seen that despite repeated instruction issued by Finance Department from time to time, Administrative Departments are not issuing re-appropriation orders in respect of Supplementary provision taken by locating savings within their demand which creates a lot of difficulties for matching the expenditure against the actual budget provision and the final grant. The Administrative Department are therefore, instructed to adhere to the deadlines regarding re-appropriation of funds indicated in the preceding paragraph. They are also required to surrender the provisions indicated in the supplementary statement of expenditure, 2011-12. Both the actions are to be completed by 16.01.2012. In case of default, the Controlling Officers of the concerned Department shall be liable for excess expenditure, wrong booking of expenditure, non-surrender of savings taken etc. and there is every possibility that such adverse comments may find place in the Report of C & AG.

ii) The detailed DDO-wise Budget Allotments in respect of the provisions made in the Supplementary Statement of Expenditure 2011-12 is to be distributed through Odisha Treasury Portal- https://www.orissatreasury.gov.in in order to enable the Treasuries / Special Treasuries /Sub-Treasuries to check the bills against budgetary allotment through iOTMS. The allotment relating to object heads and detailed heads should be distributed through the Odisha Treasury Portal by 16.01.2012 in case of re-appropriation of funds by 31.01.2012. The Treasuries and Sub-Treasuries should, therefore, insist on full accounting classification i.e. detailed description from Major Head to object head / detailed head in the Bills presented for drawal.

iii) All Administrative Departments are requested to adhere to the following time schedule for verification and reconciliation of Department Receipt Expenditure Figures for 2011-12 with those of AG (A&E), Odisha communicated in Finance Department letter No. 33178 (225)/F., dt. 27.07.2011.

<table>
<thead>
<tr>
<th>Month/ Quarter</th>
<th>The date fixed for verification</th>
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</thead>
<tbody>
<tr>
<td>November, 2011</td>
<td>31.01.2012</td>
</tr>
<tr>
<td>December, 2011</td>
<td>29.02.2012</td>
</tr>
<tr>
<td>January, 2012</td>
<td>30.03.2012</td>
</tr>
<tr>
<td>March, 2012</td>
<td>To be intimated later</td>
</tr>
</tbody>
</table>

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All Administrative Departments, are, therefore, requested to direct the
Controlling Officers under their administrative control to complete verification and
reconciliation of Departmental Receipt & Expenditure figures with those of AG
(A&E), Odisha as per the above time schedule under intimation to Finance
Department. If any mis-classification of expenditure and receipt is noticed, the
concerned Controlling Officers shall be held responsible and accountable to Public
Accounts Committee.

Yours faithfully,

Sd/- J.K. Mohapatra
Principal Secretary to Government
To

All Departments of Government,
All Heads of Department,
Chief Executives of State Public Sector Undertakings.


The undersigned is directed to inform that the circular No.05/2011/F. No.275/192/2011-IT(B)] dt.16.08.2011 of Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, New Delhi on deduction of Income Tax at source from salaries during Financial Year 2011-12 can be accessed through the Finance Department website (http://www.orissa.gov.in/finance).

This may be brought to the notice of all Drawing & Disbursing Officers under their control who may download the circular from this website for their guidance and information.

Sd/-

Joint Secretary to Government
OFFICE MEMORANDUM

No. 3178 /F., Dated Bhubaneswar the 27th January, 2012
WF-I(w)-13/2011

Sub : Provision of funds for construction of buildings in the Demand for Grants of the respective User Departments.

At present, expenditure on building construction works and water supply and sanitation works for the buildings of all Departments except Forest, Water Resources and other Departments specifically authorized to execute such works, are provided in the Demand for Grants of Works, Rural Development and Housing & Urban Developments Departments in terms of the provisions of Rule 135 and 139 of Orissa General Financial Rules.

2. In is now seen that once provision of funds is made for building construction work in the budget of Works & Rural Development Departments, the User Departments do not take the required steps to make available the land, approve the plan estimate and design prepared by the Divisional Officers of the Works/Rural Development Departments in time and there is also delay in issue of administrative approval which stands in the way of inviting tenders for execution of the works.

3. Since the Budget provision is being made in the Demand for Grant of the executing Departments, the User Departments are not directly accountable for spending the provision. They also do not undertake the necessary ground works like acquisition of land, approval of plan estimate and design which are the necessary pre-conditions for issue of administrative approval and inviting tender for execution of the building construction work.

4. In order to obviate the aforesaid difficulties on account of delay in completion of the formalities for execution of building construction works by the requisitioning Departments, it is decided that from the next Financial Year i.e. 2012-13, the requisitioning Departments will make lump provision of funds in the respective Demand for Grants under the related functional Major Heads for Non-residential and Residential Buildings separately for ongoing and new building works.

5. Priority should be given for provision of funds for completion of the ongoing works. In case of new works, it should be ensured that land is available for construction of building, plan, estimates and design are ready for approval. After provision of funds, the budgetary allocation for the construction works should be placed by the grant controlling authority i.e. Secretary of the Administrative Department at the disposal of the Chief Engineer, Buildings and the Chief Engineer, Rural Works-II as the case may be through the works expenditure module of iOTMS. However, the ultimate responsibility for timely spending of the budgetary provision and completion of the building works shall rest with the respective grant controlling authorities.
6. No proportionate charges on percentage basis shall be levied on these works in terms of Finance Department Office Memorandum No. 49660/F., Dated 1.12.2010 as funds for these works are provided in the Budget.

7. The estimates and administrative approval order of all ongoing building works shall be revised accordingly and the expenditure for the balance work to be executed on or after 1.4.2012 charged to the Departmental Budget.

8. Provision for maintenance works of residential and non residential buildings and water supply and sanitation works for these buildings shall continue to be made in the Demand for Grants of Works, Rural Development and Housing & Urban Development Departments.

9. The relevant provisions of Rule 135 & 139 of Orissa General Financial Rules would stand modified to this extent.

10. User Departments, Chief Engineer, Buildings and Chief Engineer, Rural Works-II entrusted with execution of building works are advised to follow the aforesaid instructions for timely execution of building works.

By order of the Governor

Sd/- (J.K. MOHAPATRA)
Principal Secretary to Government
All Departments of Government
All Heads of Departments
All Collectors


Sir,

I am directed to enclose copy of Odisha Gazette relating to the Odisha Fiscal Responsibility and Budget Management (Amendment) Act.2011, published on 1.02.2012 for information and necessary action.

Sd/- (S.P. Rath)
Under Secretary to Govt.
THE ODISHA FISCAL RESPONSIBILITY AND BUDGET MANAGEMENT (AMENDMENT) ACT, 2011

TABLE OF CONTENTS

PREAMBLE

SECTIONS

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2. Amendment of section 2.
3. Amendment of section 5.
4. Amendment of section 8.
No. 170      CUTTACK,     WEDNESDAY,    FEBRUARY   1, 2012 / MAGHA 12,1933

LAW DEPARTMENT

NOTIFICATION

The 1st February, 2012

No. 1165- Legis.-19/11/L. – The following Act of the Odisha Legislative Assembly having been assented to by the Governor on the 31st January, 2012 is hereby published for general information.

ODISHA ACT 1 OF 2012

THE ODISHA FISCAL RESPONSIBILITY AND BUDGET MANAGEMENT (AMENDMENT) ACT, 2011

AN ACT FURTHER TO AMEND THE ORISSA FISCAL RESPONSIBILITY AND BUDGET MANAGEMENT ACT, 2005.

BE it enacted by the Legislature of the State of Odisha in the Sixty-second Year of the Republic of India as follows : -

1. (1) This Act may be called the Odisha Fiscal Responsibility and Budget Management (Amendment) Act, 2011.

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

2. In the Orissa Fiscal Responsibility and Budget Management Act, 2005 (hereinafter referred to as the principal Act), after clause (b) of section 2, the following clauses shall be inserted, namely :

‘(b-1) “Finance Commission” means the Commission constituted under Article 280 of the Constitution of India,”.

3. In section-5 of the principal Act, -

(i) in clause(a), after the words “rupees two hundred and eighty-five crores” occurring at the end, the words and figures “ and after commencement of
Odisha Fiscal Responsibility and Budget Management (Amendment) Act, 2011 the revenue deficit shall be maintained at zero for the financial year, 2011-12 and for subsequent financial years” shall be inserted;

(ii) in clause (b), after the words and figures “31st day of March, 2009, occurring at the end, the words and figures “and from financial year, 2011-12 and onwards shall contain fiscal deficit within three percent of the estimated Gross State Domestic Product (GSDP)” shall be inserted;

(iii) clause (c) shall be omitted.

(iv) clause (d) shall be omitted.

(v) sub-clause (iii) of clause (e) shall be omitted.

(vi) in clause (f) for the words “limited to eighteen to twenty-five percent”, the words “limited to fifteen percent” shall be substituted.

(vii) after clause (g), the following clause shall be inserted, namely:-

“(h) notify the debt GSDP ratio limit fixed by the Finance Commission and guidelines, if any, issued by the Government of India from time to time, and ensure that the debt GSDP ratio are maintained in accordance with the said limit.”; and

(viii) for the first and second provisos, the following proviso shall be substituted, namely :-

“Provided that the revenue deficit and fiscal deficit may exceed the limits specified under this section on ground of shortfall in the central tax devolution in relation to the budgetary estimates of the Union of India or unforeseen demands on the finances of the State Government arising out of natural calamity or such exceptional ground as the State Government may, by order, specify:

Provided further that a statement in respect of the ground on which the deviation has been made under the first proviso shall be placed before the State Legislature.”

4. In section 8 of the principal Act, -

(i) after sub-section(1), the following sub-section shall be inserted, namely :-

“(1-a) The State Government shall issue appropriate guidelines from time to time, for timely spending of budgetary grants.”;

(ii) after sub-section (2), the following sub-section shall be inserted, namely :-

“(2-a) For the purpose of ensuring compliance of the provision of this Act, the State Government shall entrust an agency independent of the State Government interference, who shall periodically make review of such compliance and submit a report to that effect to that Government who shall
cause every such report to be laid, as soon as may be after it is received, before the State Legislature.” and

(iii) to sub-section(5) the following proviso shall be inserted, namely:-

“Provided that where expenditure has been made by taking advance from the Orissa Contingency Fund, special supplementary statements of expenditure shall be presented in course of the year exclusively for the purpose of recoupment of such advance”.

By Order of the Governor

Sd/- D.DASH
Principal Secretary to Government
S.R.O. No. 30/12- In exercise of the powers conferred by sub-section (2) of Section 1 of the Odisha Fiscal responsibility and Budget Management (Amendment) Act, 2011 (Odisha Act 1 of 2012), the State Government do hereby appoint the 1st day of February, 2012 as the date on which the said Act shall come into force.

[ No. 4010-BUD1-FRBM-0002-2012/F.]

By order of the Governor

Sd/-S.P. RATH
Under Secretary to Government
S.R.O. No. 31/12- In pursuance of clause(h) of Section 5 of Odisha Fiscal responsibility and Budget Management Act, 2005 (Odisha Act 6 of 2005), and pursuant to the recommendations of the Thirteenth Finance Commission at Annexure-9, of their report and the guidelines issued by the Ministry of Finance, Government of India in their O.M. No.F.1 (1)/2010- FRU Dated the 14th January, 201, the State Government do hereby fix the limit of debt GSDP ratio for the years 2010-11 to 2014-15 as here under-

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<tbody>
<tr>
<td>Debt/ GSDP Ratio</td>
<td>31.0</td>
<td>30.6</td>
<td>30.2</td>
<td>29.8</td>
<td>29.5</td>
</tr>
</tbody>
</table>

[ No. 4013-BUD1-FRBM-0002-2012/F.]

By order of the Governor

Sd/- S.P. RATH
Under Secretary to Government
FINANCE DEPARTMENT

****
No. 5341(225)/F., Dated 15th February, 2012
FIN-WM-BT-0001-2011

From
Shri J.K. Mohapatra, I.A.S.,
Principal Secretary to Government.

To
All Principal Secretaries/
Commissioner-cum-Secretaries/Secretaries/
Special Secretaries to Government/
All Heads of Department.

Sub: Deadline for submission of proposal relating to financial sanction and drawal of funds in the remaining part of the current financial year.


Sir,
I am directed to say that Finance Department have issued instructions to avoid rush of expenditure towards the fag end of the current financial year in the circulars under reference and fixed deadlines for issue of allotment, surrender of budgeted provision and drawal of funds etc. In the meantime some deadlines have elapsed and references for sanction/release and re-appropriation of funds beyond the date fixed are being received by Finance Department from different quarters.

2.(i) Rush of expenditure in the last quarter of the financial year defeats the objective of efficient and economic use of resources. It may also lead to unproductive and wasteful expenditure. However, keeping in view the difficulties faced by different Departments it has been decided to further extend the deadline for completion of all formalities for issue of allotment, sanction and release of funds. Re-appropriation of funds, surrender of provisions and drawal of funds as stipulated below. The Administrative Departments are therefore impressed upon to strictly adhere to these deadlines.

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Items</th>
<th>Previous Deadline with Ref. to Para No. F.D. Letter No. 55281(225)/F Dt. 31.12.2011</th>
<th>Revised Deadline</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Issue of Sanction Orders for release of funds, release of funds from Civil Deposit.</td>
<td>31.01.2012 {Para-2(v)}</td>
<td>25.02.2012</td>
</tr>
<tr>
<td>3</td>
<td>Online transmission of Allotment data to Treasury Portal (iOTMS)</td>
<td>31.01.2012{Para-2(iv)&amp;3(ii)}</td>
<td>27.02.2012</td>
</tr>
<tr>
<td>4</td>
<td>Surrender of un-utilized funds</td>
<td>31.01.2012{ Para-2(v)}</td>
<td>29.02.2012</td>
</tr>
</tbody>
</table>
2(ii). It is further reiterated that Supplementary-linked surrenders and re-appropriation orders should be fed into the Budget interface and Works expenditure module of i-OTMS by the Controlling Officers in order to keep the expenditure within the available grant after taking into account the provision made in budget estimate, supplementary provision & re-appropriation.

2(iii). On receipt of intimation from Finance Department regarding shortfall in expenditure in the 1st three quarters of the current financial year, the amount to be surrendered is to be worked out in detail by the Administrative Departments and surrendered by 29th February, 2012.

3. **Last date for submission of bills in Treasury : 12th March/15th Mach, 2012**

   The last date for submission of bills to the Treasuries in the financial year 2011-12 would be 12th March, 2012 for claims under Other Contingency, Machinery, Equipment, Vehicle, Share Capital, Subsidy, Loan and 15th March 2012 for other claims. These deadlines are to be followed scrupulously. Accordingly, necessary expenditure sanction for these items/claims should be issued on or before the dead line for submission of bills.

4(i). **Budgeted funds shall not be allowed to be transferred to Civil Deposit under any circumstances and transfer of money drawn from Treasury to Civil Deposit is banned at all levels.** The concerned Controlling Officers /DDOs will be held personally liable for unauthorized transfer of funds to Civil Deposit. The Treasury Officers /Sub-Treasury Officers will also be liable for disciplinary action for violation of Government orders in this regard.


4(iii). The manner of withdrawal from Civil Deposits during the period from 2005-2006 to 2010-11 has been prescribed in paragraphs 4 &5 of Finance Department circular No.31335(225)/F Dtd. 15.07.2011. **In case concurrence of Finance Department is necessary for withdrawal of money from Civil Deposit, the Administrative Departments should submit the proposal to Finance Department much before 25.02.2012. Finance Department will not accept any proposal for sanction of funds and release from Civil Deposit after 25.02.2012.**

5(i). Under the integrated Odisha Treasury Management System (i-OTMS), all the Treasuries are connected to the Central Location at the Directorate of Treasuries & Inspection, Odisha, Bhubaneswar through intranet and the Controlling Officers and
Drawing & Disbursing Officers have access to the system (i-OTMs through the Budget Interface & Works Expenditure module of the Treasury Portal(internet). The transactions are made through the System. The i-OTMS does not provide for any backlog processing of transactions at any stage. As such exactly after 12.00 Midnight of 31st March 2012, which is technically the end of the current financial year 2011-12, the system would automatically disable all the allotments for 2011-12, across the State as a whole for the financial year 2011-12 and it would not be possible at all to carry out any transaction, relating to the budget of 2011-12 after that. Besides the centralized and computerized payment procedure of the Agency Banks under the Core Banking System may not accept last minute transactions, Hence, the Controlling Officers and D.D.Os are advised to avoid submission of bills in the Treasury after the deadlines and ensure encashment of all claims presented in the Treasury / Bank before 31st March 2012. The cheque drawing DDOs of Forest and Engineering Departments are also advised to ensure issue of all cheques sufficiently ahead so that the payees would be able to encash the cheque before 31st March, 2012.

5(ii) Distribution of Budgetary Allotment, re-appropriation and surrender of funds are made by the Controlling Officer through the Budget Interface and Works Expenditure Module of Treasury Portal(internet). The cheque drawing DDOs of Forest and Engineering Departments also issue cheques through the Works Expenditure Module of i-OTMS. Network failure in December, 2011 denied access to the Treasury Portal. In case of internet failure, Allotment distribution and cheque processing in case of Forest and Engineering Departments may be made by using the facility available in the nearest Treasuries / Special Treasuries / Sub-Treasuries in intranet or at the Central Location in the Directorate of Treasuries and Inspection, Odisha, Bhubaneswar. This is available as back up facility.

6. Budgetary Allocation pertaining to Central Plan and Centrally Sponsored Plan schemes may not be surrendered in a routine manner where there is likelihood of receipt of Central Assistance and scope for expenditure towards the end of the financial year. In case of late receipt of central assistance beyond the deadline stipulated in para 2 above, the Administrative Departments may immediately move Finance Department for extension of the deadlines to facilitate expenditure.

7. The Budgetary provision for Relief Expenditure should be released fully in time by issue of allotment according to the deadline fixed i.e. 25.02.2012. Drawal of funds as per the allotment issued should be ensured by presentation of bills in the Treasury by 15.03.2012.

8. Money after drawal from Bank/Treasury should not be kept outside Public Account.

9. I would, therefore, request you kindly to take timely steps for sanction, allotment, re-appropriation, surrender and drawal of funds by the deadlines stipulated above in the interest of fiscal disciple and effective financial management.

Yours faithfully,

Sd/- J.K. Mohapatra
Principal Secretary to Government
FINANCE DEPARTMENT

***

No. 8437(40)/F., Dated 06.03.12
FIN-WM-BT-0001/2011

From
Shri J.K. Mohapatra, I.A.S.,
Principal Secretary to Government.

To
The Principal Secretaries/
Commissioner-cum-Secretaries/Secretaries/
Special Secretaries to all Departments of Government.

Sub: Monitoring mechanism for ensuring submission of Utilization Certificate by Grantee Institutions in respect of financial assistance /Grant-in-aid.


Sir / Madam,

I am directed to say that the monitoring mechanism put in place for ensuring timely submission of Utilization Certificate by Grantee institutions in the Finance Department Circular under reference has been reviewed in view of the difficulties faced by the Administrative Departments in adhering to the prescribed timeline.

2. After careful consideration, it has been decided to outline the procedure to be followed henceforth for submission of Utilization Certificate by Grantee Institutions in respect of grant in aid provided by the State Government and the Departmental Officers in respect of grants issued from Government of India.

3. In case of recurring grant-in-aid released on half-yearly /quarterly basis, the installment due in the financial year “t” till the end of 1st half year/2nd quarter will be released on receipt of Utilization Certificate in respect of the total amount of grant-in-aid released during the year preceding the previous financial year (t-2).

4. The installments due in the 2nd half year/3rd quarter of the financial year (t) will be released on receipt of Utilization Certificate for 50% of the grant-in-aid released in the previous financial year (t-1).

5. In case of recurring grant-in-aid towards salaries for educational institutions released on monthly/quarterly basis, the installment(s) due in the first two quarters of the financial year (t) will be released on the basis of Utilization Certificate for the total amount of grant released during the year preceding the previous financial year (t-2).

6. The installments due in respect of recurring grant-in-aid towards salaries for educational institutions as indicated in the foregoing paragraph, for the third and fourth quarter of the financial year(t) shall be released on receipt of Utilization Certificate for 50% of the grant released during the previous financial year (t-1).
7. The above arrangement would provide a “reasonable time” of one year from the date of issue of the letter sanctioning the grant, for submission of full Utilization Certificate in respect of recurring grants as envisaged in Rule 171(3)(a) of Orissa General Financial Rules Volume-I. However, the dates fixed for submission of Utilization Certificate to Administrative Department and transmission of the same to the Accountant General (A & E), Odisha as envisaged under Rule-173 of Orrisa General Financial Rules shall be shifted from 1st and 30th June of the succeeding financial year to 1st and 31st December of the year following the succeeding financial year i.e. t+2.

8. In respect of recurring central grants received through the State Budget and utilized through the Departmental Officers or through autonomous agencies, the Utilization Certificate should be submitted to Government of India within twelve months of the closure of the financial year in which the grant was released i.e. (t-1) in accordance with the requirement of Rule-212(1) of General Financial Rules, 2005. Grant-in-aid in excess of 75% of the amount sanctioned in the subsequent financial year (t) would be released by the concerned Ministries/Departments of Government of India, only after receipt of Utilization Certificate and annual audited statement in respect of grant-in-aid released in the year (t-1). In order to secure 100% of the central grant allocated for the financial year (t), the Utilization Certificate for the grant in aid received during the year (t-1) should be submitted by the end of the 3rd quarter for the year (t).


Yours faithfully,

Sd/- (J.K. Mohapatra)
Principal Secretary to Government
MATTERS RELATING TO COMMERCIAL TAXES
S.R.O. No. 621/2011- In exercise of the powers conferred by sub-rule(9) of rule-4 of the Orissa Value Added Tax Rules, 2005 and in supersession of all previous notification issued in this regard, the State Government do hereby reconstitute the Enforcement Ranges specified in column(2) of the Schedule below comprising the area of jurisdiction/circle mentioned in column(5) thereof against each such range over which an officer shall have to exercise his jurisdiction along with Enforcement Circles and Investigation Units of the Ranges noted against Column(3) and (4) respectively.

**SCHEDULE**

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Name of the Enforcement Range</th>
<th>Enforcement Circle</th>
<th>Investigation Units</th>
<th>Area of Jurisdiction/Circles</th>
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<tbody>
<tr>
<td>1</td>
<td>Cuttack</td>
<td>Cuttack</td>
<td>Cuttack-II, Angul</td>
<td>Cuttack-II, Jagatsinghpur, Kendrapara, Angul, Dhenkanal</td>
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<td>2</td>
<td>Balasore</td>
<td>Balasore</td>
<td>Balasore, Jajpur Raod, Barbil</td>
<td>Mayurbhanj, Balasore, Bhadrak, Keonjhar, Jajpur, Barbil</td>
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<td>3</td>
<td>Berhampur</td>
<td>Berhampur</td>
<td>Berhampur, Puri</td>
<td>Ganjam-I, Ganjam-II, Bhanjanagar, Phulbani, Gajapati, Puri, Jatni, Nayagarh</td>
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<td>4</td>
<td>Sambalpur</td>
<td>Sambalpur</td>
<td>Sambalpur, Jharsuguda, Rourkela</td>
<td>Sambalpur-I, Sambalpur-II, Baragarh, Deogarh, Boudh, Jharsuguda, Sundargarh, Rourkela-I, Rourkela-II</td>
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</tbody>
</table>

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<thead>
<tr>
<th>Sl. No</th>
<th>Name of the Enforcement Range</th>
<th>Enforcement Circle</th>
<th>Investigation Units</th>
<th>Area of Jurisdiction/Circles</th>
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<td>5.</td>
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<td>Bhawanipatna</td>
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<td>Kalahandi</td>
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<td>Bolangir</td>
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<td>Jeypore</td>
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<td>Nawarangpur</td>
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<td>6.</td>
<td>Bhubaneswar</td>
<td>Bhubaneswar</td>
<td>Bhubaneswar</td>
<td>Bhubaneswar-I</td>
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<td>Bhubaneswar-II</td>
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<td>Bhubaneswar-III</td>
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<td>Bhubaneswar-IV</td>
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<td>Cuttack-I East</td>
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<td>Cuttack-I West</td>
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<td>Cuttack-I Central</td>
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<td>Cuttack-I City</td>
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[No. 32204/F-CTC-10/2011/F]  
By order of the Governor

Sd/- S. Rout  
Under Secretary to Government
MATTERS RELATING TO ODISHA TREASURY CODE
The Central Bank of India, Janpath Branch, 95 Janpath, Bhubaneswar designated as the e-Focal Point Branch of the concerned Bank shall undertake the cash business, accounting and reporting of the receipts collected electronically of the Cyber Treasury and conduct online receipt transactions relating to the said Treasury.

The accounting, reporting and reconciliation of e-receipt of State Government taxes and dues through Cyber Treasury shall be made as per the procedure outlined in F.D Resolution No.3571/F dated 31.1.2011. However, all other existing procedures for submission of accounts to A.G. (A&E), Orissa as well as reporting to the RBI will remain unchanged.

This will take immediate effect.

By order of the Governor

Sd/- S. Pattnaik
Special Secretary to Government
OFFICE MEMORANDUM

Sub: Revised pension disbursement procedure in the Treasuries through the Bank account of the pensioners.

At present different categories of pensioners are drawing their pension either from the Treasury directly or from the Banks in terms of “Scheme for payment of pension to the State Government Pensioners by Public Sector Banks”. The pensioners drawing their pension from Treasury have to appear in person with the Pension Payment Order (PPO) in the Treasury.

2. About 35% of the total pensioners are drawing their pension through the Treasuries. Disbursement of pension through the treasuries requires Senior Citizens to travel to the Treasuries on fixed days. Sometimes, they are made to wait in these offices because of the cumbersome procedure for processing of pension Bills. In order to overcome these problems and ensure that the pensioners get their monthly pension dues without any hardship, a revised procedure was under the active consideration of Government for sometimes now.

3. It has been decided to adopt a new procedure where personal appearance of the pensioner each month in the Treasury will be dispensed with. The pension records will be maintained in the Treasuries while payment would be made through the bank account of the pensioner.

4. The pensioners will now be required to open accounts not only in the Treasury linked branches only but also in any Scheduled Commercial Bank except Regional Rural Banks and Cooperative Banks which is in the Core Banking mode. The Treasury Officer shall credit their pension amount into the Bank account of the pensioners in the respective Bank branches through National Electronic Fund Transfer (NEFT) / Electronic Clearing System (ECS) under the Indian Financial System (IFSC)

5. The procedure of disbursement of pension under the above dispensation is outlined in the enclosed scheme. The scheme will be operational w.e.f 1st September, 2011.

6. The relevant provision of Orissa Treasury Code which are inconsistent with the instant scheme stand amended to that extent. Formal amendment to Orissa Treasury Code will follow.

Sd/- J.K Mohapatra
Principal Secretary to Government
**REVISED PENSION DISBURSEMENT PROCEDURE**

In order to provide better service to the pensioners, avoid misclassification and delay in pension payments, the State Government have decided to introduce a new procedure for drawal of pension through the Bank Account of the pensioners drawing pension from the Treasury, so that pensioners need not have to appear in the Treasury with their pension bills either in person or through authorised agent.

### Outline of the Schemes

| Pension to be disbursed through Bank Account | 1.1 | In the revised procedure, the pensioners have to open individual Savings / Current Bank Account or Joint Account with spouse in any Schedule Commercial Bank except Regional Rural Banks and Cooperative Banks. |
| Pensioner’s record to be maintained in Treasury | 1.2 | The Pension Payment Orders (PPO) of the pensioner shall continue to remain with the Treasuries and the Treasury will send an advice along with the passed bill to the Bank. The pensioners only have to furnish a declaration in Annexure-I and there would be no need to prepare the monthly bill by the pensioner. |
| Category wise consolidated pension bill to be generated from iOTMS | 1.3 | The category wise consolidated system generated bills will be prepared by the iOTMS in Form Orissa Treasury Code (O.T.C) -38 without signature of the pensioner in relaxation of S.R – 298 of O.T.C Vol-I and would be processed in the Treasury for payment of pension. |
| Treasury / Sub-Treasury to send advice the Bank for credit of pension in Bank Account | 1.4 | The Treasury / Sub-Treasury will send advice along with the passed bills to the Bank for crediting the pension payable to the pensioner’s Bank Account. |
| Return of the voucher with paid/unpaid remark by the Bank | 1.5 | The Bank shall return the voucher, after crediting the pensioner’s account sent from the Treasury with paid/unpaid remark along with a debit scroll for submission of accounts to A.G (A&E), Orissa. The following modalities are prescribed for the pensioners, Treasuries and the Banks: |

### Action to be taken by the pensioner

| Submission of Declaration form by pensioner | 2.1 | Pensioners of the State Government/Central Government/ Defence/ Railways/ Political & other States presently drawing their pension from the Treasury have to submit a declaration for the purpose of disbursement through their Bank Account in the form enclosed at **Annexure-I** to the concerned Treasury/ Sub-Treasury in triplicate. The Treasury Officer will forward a copy of the declaration form to the Bank carrying the Cash Business of the Treasury and another copy to the Bank branch from where the pensioner desires to draw his pension to designate the nominated account as a pension account. |
| **Payment through Joint Account** | 2.2 | The pensioners will be paid their pension through a Savings/ Current Bank Account/ Joint Account operated by the pensioner with the spouse either by ‘Former or Survivor’ or ‘Either or Survivor’ basis in any Bank branches (except Gramya Bank and Cooperative Bank) subject to the provisions of para-2.5 |
| **Conditions for operation of Joint Account** | 2.3 | The Joint Account of the pensioner with the spouse could be operated either by ‘former or Survivor’ or ‘Either or Survivor’ basis subject to the following terms and conditions.  
1. Once pension has been credited to a pensioner’s bank a/c the liability of the Government/ Bank ceases. No further liability arises, even if the spouse wrongly draws the amount.  
2. As pension is payable only during the life of a pensioner, his/her death shall be intimated to the Treasury / Bank at the earliest and in any case within one month of the demise, so that the Treasury / Bank does not continue crediting monthly pension to the joint account with the spouse, after the death of the pensioner. If, however, any amount has been wrongly credited to the joint account, it shall be recoverable from the joint account and/or any other account held by the pensioner/ spouse either individually or jointly.  
3. Payment of Arrears of Pensions to the Joint Account with the pensioner’s spouse as nominee would continue if there is an accepted nomination’ as per Note-A-appended to S.R 318 of Orissa Treasury Code Vol.I |
| **Recovery of excess over payment** | 2.4 | The legal heirs, successors, executors etc. shall also be liable to refund any amount, which has been wrongly credited to the single / joint account of the pensioner. The pensioner shall have to furnish and undertaking to the effect that his legal heirs, successors, executors shall be liable to refund excess amount, if any, credited to Pensioner’s Account / Joint Account. |
| **Family pension cannot be credited to Joint Account** | 2.5 | The facility of credit of pension to the Joint Account of the pensioner is however, not applicable for family pensioner. In other words, a family pensioner can nominate only a single named Savings / Current Bank account for credit of monthly pension. |
| **Pensioner to open Bank Account if he/she does not have one** | 2.6 | The pensioners who do not have Bank Account, after opening a Savings / Current Bank Account / Joint Account only with spouse will intimate his / her Bank Account to which his / her pension is to be credited to the concerned Treasury. |
| **Pensioner having Bank Account should furnish the particulars to Treasury** | 2.7 | The pensioners would intimate to the Treasury / Sub Treasury Officer about the particulars of the existing Bank Account which could be of a Savings / Current / Joint Account type in which the pension is to be credited by the concerned Treasury. |
### Payment of pension through authorized agent not possible

#### 2.8 Payment of pension to sick and incapacitated pensioners

In the existing system, the pensioners who cannot come to Treasury for reasons of health or otherwise, an authorized representative could be nominated by the pensioner to receive the pension on his behalf as per S.R 299 & 300 of the O.T.C Vol. I. In the instant scheme, since the pension payment would be credited to the Bank Account of the pensioner, the pensioner can withdraw the pension amount from his/her nominated Bank Account through the usual mode of withdrawal from the Bank Account.

### Special procedure for drawal of pension of pension from Bank A/c in case of sick & incapacitated pensioner

#### 2.9

Pensioner who is too ill to sign a cheque / cannot be physically present in the bank to withdraw money from his/her bank account but can put his/her thumb impression on the cheque / withdrawal form, and pensioners who is not only unable to be physically present in the bank but also not even able to put his/her thumb impression on the cheque / withdrawal form due to certain physical defect/incapacity, the following procedure may be adopted to enable such old/sick/incapacitated pensioner to receive their pension payment.

i. Wherever thumb or toe impression of the old/sick pensioner is obtained, it should be identified by two independent witnesses known to the Bank, one of whom should be a responsible bank official.

ii. Where the pensioner cannot even put his/her thumb/toe impression and also would not be able to be physically present in the bank, a mark can be obtained on the cheque / withdrawal form, which should be identified by two independent witnesses, one of whom should be a responsible bank official.

iii. In case of the above class of pensioners, the bank is requested to adopt the procedure laid down by the RBI vide their letter No. DGBA.GAD No.H-3194/45.01.001/2009/10 dt.14th October, 2009

### Bank particulars to be furnished at the time of 1st payment of pension

#### 3.0 Personal identification of the Pensioner

**3.1** The Treasury Officer should identify the pensioner on the first occasion in the manner as laid down in S.R. 306 of O.T.C Vol-I

**3.2** At the time of 1st payment of pension in the Treasury, the Treasury Officer will obtain the particulars relating to the Bank Account of the pensioners and the undertaking as provided in the Annexure – I for subsequent payment of monthly pension through his Bank Account.

### Periodic personal identification before the Treasury

#### 3.3

Pensioners drawing pension through the revised pension procedure shall appear before the Treasury Officer for personal identification in the month of
<table>
<thead>
<tr>
<th>Officer</th>
<th>3.4</th>
<th>Life Certificate in lieu of periodical identification</th>
<th>3.5</th>
<th>Visit of the Treasury Officer to record the life certificate</th>
<th>3.6</th>
<th>Life Certificate for pensioners residing abroad</th>
<th>3.7</th>
<th>First payment of pension, commuted value of pension, Death-cum-Retirement Gratuity</th>
<th>3.8</th>
<th>Advice for payment of pension to be sent before 1st working day</th>
<th>3.9</th>
<th>Modification in pension database</th>
<th>3.10</th>
<th>Advice to be sent from the Treasury before the 1st working day of the month</th>
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<tr>
<td>April and November. The pensioner will also furnish non-employment / non-marriage / re-marriage declaration to the Treasury Officer as per S.R 301, 302 &amp; 303 of the Treasury Code.</td>
<td></td>
<td>In case, the pensioner is unable to appear before the Treasury Officer for periodical identification, he/she would be required to furnish a Life Certificate in the form prescribed in Annexure-V in the month of May and November. The life certificate can be obtained from a Drawing and Disbursing Officer of the State Government whose specimen signature is available in the Treasury/Sub-Treasury.</td>
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<td>In case, the pensioner is unable to obtain a life certificate from any of the Officers as mentioned in para-3.4 and is unable to appear in person for periodic identification on account of serious illness or otherwise an intimation to this effect may be sent to the Treasury Officer so that the latter may nominate an officer or may himself/herself visit the pensioner at his/her residence/hospital for the purpose of recording the life certificate.</td>
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<td>In case of a pensioner not resident in India, the life certificate may be issued by an authorized official of the Embassy/high Commission of India or Consul of Indian Consulates or a notary Public in the country where the pensioner is residing.</td>
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<td>The amount of the first pension including C.V.P and D.C.R.G (except the Provisional Pension claim covered under S.R. 298(3) of O.T.C., Vol.I) will be credited to the pensioner’s Bank Account by the Treasury.</td>
<td></td>
<td>The category wise consolidated pension bill will be prepared through iOTMS centrally before 25th of every month. The bills so generated will be available in the Treasury/Sub-Treasury for verification and approval from 25th of every month. The Treasury/Sub-Treasury shall verify the bill of the pensioners with reference to the entitlement of the pensioner and if approved, the advice shall be generated from the iOTMS in the respective Treasuries.</td>
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<td>Any modification in the pension database like Additional Pension, Revision of Basic Pension, Medical allowance etc. should be completed before 24th of each month with a note in the Disburser's Halves of P.P.O as well as register maintained by Treasury.</td>
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<td>The consolidated monthly pension bills along with advice generated from the system as per format prescribed in Annexure-II, III &amp; IV, would be sent by the Treasury to the Bank before the beginning of</td>
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<td><strong>Succeeding Month</strong></td>
<td>the month with a stipulation that “payment will be credited on the first working day of the month into the Bank Account of the pensioner” (except in case of Defence pensioners for whom the credit will be in the last working day of the month).</td>
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<td><strong>Payment of Arrear T.I</strong></td>
<td>At the time of release of Temporary Increase/ Dearness Relief or other such benefits, the system will generate separate category wise arrear bills, which would be verified at the Treasury level and the Treasury Link Bank would be advised to credit, the arrear amount into the Bank Account of the pensioners. The Treasury/ Sub-Treasury will be informed by the Nerve Centre of Directorate of Treasuries and Inspection as and when such arrear bills are generated from the system for the purpose of verification and payment.</td>
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<td><strong>Consolidated category wise pension bill would contain essential details of payment</strong></td>
<td>The system generated bill would indicate the category of the pension whether State Government / Central Government / Railway / Defence and other State Government to which the pension bill is chargeable and would be duly filled in the columns prescribed in Annexure-II viz. P.P.O Nos. Name of the Pensioner, Amount of Pension (including T.I and ad hoc relief.) etc., indicating the Amount in respect of the Current month or Arrear, Transfer credits, if any, Net Amount, Bank Account No., Indian Financial System (IFS) code and the Bank and Branch in which the pensioner intends to get his / her pension be credited.</td>
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<td><strong>Separate advice to facilitate credit either through CBS or NEFT</strong></td>
<td>The Treasury / Sub-Treasury would prepare separate advice for the pensioners having their Bank Account in the Treasury Link Bank or any of its Core Banking branches and an advice for the pensioners having their Bank Account in any other authorized Banks. The format of each of advice is enclosed in the Annexure-III &amp; IV.</td>
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<td><strong>Pension bill will not be approved without mandatory certificates</strong></td>
<td>Unless the Treasury Officer receives the mandatory certificates form pensioners as provided in the Treasury Code viz. non employment certificate / non-marriage / re-marriage, the Treasury will not approved the claim for pension drawal and should not send the advice in respect of such pensioners to the Bank for crediting their pension.</td>
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<td><strong>No payment without personal identification</strong></td>
<td>In case, where the periodical identification of the pensioner (particularly in the month of May and November of each year) could not be make, the Treasury/Sub-Treasury Officer would not approve the claim for payment of pension for sending the advice of such pensioner to the Bank for credit to the pensioner’s Bank Account.</td>
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<td><strong>However, when the periodical identification is complete, the Treasury/sub-Treasury Officer would approve the same including arrear pension, if any.</strong></td>
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<td><strong>1st payment of pension, gratuity etc.</strong></td>
<td>3.17</td>
<td>The first pension bills with gratuity and commuted value of pension will be prepared as per the existing process for each category of pensioners. However, the payment shall be credited to their Bank Account after obtaining the requisite particulars from the pensioner.</td>
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<td><strong>Treasury to update the Disburser &amp; Pensioner portion of P.P.O</strong></td>
<td>3.18</td>
<td>The Treasury/Sub-Treasury would be responsible to update the disbursers as well as the pensioners portion of the P.P.O after receiving the payment confirmation from the Bank. The pensioner can approach the Treasury at any time during the month as per their convenience to update the Pensioner half of the P.P.O. The Treasury / Sub-Treasury Officer shall update the P.P.O through generation of a pension slip from the Orissa Treasury Portal. Pension slips can also be sent to the pensioner through SMS and E-mail wherever the mobile number or the E-mail ID of the pensioner is available.</td>
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<td><strong>Treasury would continue to send vouchers to CPAO.</strong></td>
<td>3.19</td>
<td>The Treasury/Sub-Treasury Officer would continue to be responsible for sending the vouchers in case of the Central / Railways / Defence pensioners to the Central Pay &amp; Accounts Officer (CPAO) and Accountant General (A&amp;E), Orissa for the purpose of reimbursement. The iOTMS is enabled to generate separate schedule of payment for e-mail ID of the pensioner.</td>
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<td><strong>Non-credit of the pension to be noted by the Bank</strong></td>
<td>3.20</td>
<td>If any pension could not be credited/paid by the Bank, the same is to be indicated in the remark column of the advice, the Treasury shall on receipt of the debit scroll and the return advice cancel the pension bill for the concerned pensioner. The bill can be regenerated after necessary modification/correction is made.</td>
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</tr>
<tr>
<td><strong>Conversion of service pension to family pension</strong></td>
<td>3.21</td>
<td>In case of death of pensioner, the Treasury will commence payment of family pension and necessary changes in this regard would be made in the database like name of the Family Pensioner, Account No. Bank and Branch etc. under intimation to the A.G (A&amp;E), Orissa.</td>
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</tr>
<tr>
<td><strong>Arrear of pension of the death of pensioner and the manner of disbursement</strong></td>
<td>3.22</td>
<td>Pension shall be drawn for the day of pensioner’s death irrespective of the time of the death. On receipt of the death certificate in respect of the pensioner, the Treasury/Sub Treasury will work out the amount of arrear due to the deceased or over-payments, if any, made to him. It will take action immediately to recover the over payment from the deceased’s account in terms of the undertaking obtained from the pensioner as per the scheme.</td>
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</tr>
<tr>
<td><strong>Lifetime arrear and shareable portion of the gratuity</strong></td>
<td>3.23</td>
<td>Payment of lifetime arrear will be made to heir(s) of the deceased pensioner as per the provision of S.R-318 of the O.T.C Vol-I. The amount would be credited to the Bank Account of the heir(s) if</td>
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</tbody>
</table>
available. In case, the legal heir(s) do not have Bank Account, the payment may be made by way of Bank Draft. The Treasury/Sub-Treasury Officer will keep a record of the disburser as well as pensioner half of the Pension Payment Order (PPO). A similar procedure may also be adopted for disbursement of Death-cum-Retirement Gratuity (DCRG) to the legal heir(s) of the deceased for disbursing the shareable portion of the gratuity.

<table>
<thead>
<tr>
<th>4.0</th>
<th><strong>Action to be taken by the Bank</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Bank to credit the pension on 1st working day except Defence pensioner</strong></td>
<td>On receipt of the advice along with the bills approved with seal and signature of the Treasury Officer, the Treasury Link Bank shall credit the pension amount in the account of the pensioner on the first working day of the month except; Defence pensioner, whose pension would be credited on the last working day of the month.</td>
</tr>
<tr>
<td><strong>Credit through CBS</strong></td>
<td>On receipt of the advice from the Treasury / Sub-Treasury containing the Bank Account of the pensioners who have their account either in the Treasury Link Bank or in any of its core Banking branches, it shall be credited through the Core Banking solution of the respective Treasury Link Banks.</td>
</tr>
<tr>
<td><strong>Credit through NEFT / ECS</strong></td>
<td>On receipt of the advice from the Treasury / Sub-Treasury containing the list of pensioners who have their Accounts in other Bank branches, the Treasury Link Bank shall credit heir pension amount into the Bank Account of the pensioner in the respective Bank branches through National Electronic Fund Transfer (NEFT) / Electronic Clearing System (ECS).</td>
</tr>
<tr>
<td><strong>Death of the pensioner</strong></td>
<td>In no case the Bank shall delay in crediting the pension amount beyond 24 hours from the time of receipt of advice.</td>
</tr>
<tr>
<td><strong>Bank would inform the Treasury about the death of the pensioner if, it is reported to it.</strong></td>
<td>In the event of the death of the pensioner, the concerned Bank, on receipt of such information independent of Treasury will immediately intimate the exact date of death of the pensioner to the Treasury Officer. The Bank will not disburse the balance amount as on that day in the account of the pensioner unless a clearance is received from the Treasury Officer. In case of over payment due to the late receipt of information of death, the Bank shall be responsible for recovery of the excess amount and deposit the same in shape of Treasury Challan under proper head of account in consultation with the Treasury / Sub-Treasury as per the declaration given by the pensioner.</td>
</tr>
<tr>
<td><strong>Return of consolidated pension bill with</strong></td>
<td>After the payment is made by the Bank, the Treasury Link Bank shall return the consolidated pension bills with paid or unpaid remark along with the debit scroll</td>
</tr>
<tr>
<td><strong>paid or unpaid</strong></td>
<td>for accounting to the Treasury immediately in the next day.</td>
</tr>
<tr>
<td>-------------------</td>
<td>---------------------------------------------------------------</td>
</tr>
<tr>
<td>remark</td>
<td>If payment in respect of some pensioners could not be made for want of account related information, the Bank should clearly mention it in the remark column of the bill to help the Treasury in identifying the cases.</td>
</tr>
<tr>
<td>4.7</td>
<td>The debit scroll submitted by the Bank should tally with the total of the payments that have been made in respect of the consolidated bills for a day.</td>
</tr>
<tr>
<td>4.8</td>
<td><strong>Grievance Management</strong></td>
</tr>
<tr>
<td>Joint grievance cell at DTI level</td>
<td>5.0</td>
</tr>
<tr>
<td>i.</td>
<td>To attend the grievances of the pensioner in connection with the pension payment made through the revised pension disbursement procedure, the Treasury would have a joint grievance cell comprising of representative from the Treasury and the Treasury Link Bank. The grievance cell will be headed by the Treasury Officer.</td>
</tr>
<tr>
<td>ii.</td>
<td>The Treasury Officer will monitor the grievances on day-to-day basis and the joint grievance meeting should be held at least once in a month to resolve the issues relating to non-payment or short payment of pension. The pensioners should be kept informed about the developments.</td>
</tr>
<tr>
<td>iii.</td>
<td>At the Directorate level, the DTI will also have a central pension grievance cell comprising of representative from the Finance Department, Reserve Bank of India, Local Head Office of the Treasury Link Banks and the Officers of the Directorate. This central pension grievance cell will monitor the performance of the Treasury grievance cells and would also receive grievances directly from the pensioners on day-to-day basis. The central pensioner grievance cell should at least meet once in a quarter. The instructions / clarifications issued from the central pension grievance cell shall be carried out by the concerned Treasury/ Treasury Link Banks / Banks in which the pensioners have their accounts.</td>
</tr>
<tr>
<td>iv.</td>
<td>The pensioners can file their grievances directly in the Treasury or can submit through the grievance link available in the Orissa Treasury Portal (<a href="https://www.orissatreasury.gov.in">https://www.orissatreasury.gov.in</a>)</td>
</tr>
</tbody>
</table>
ANNEXURE –I
(Intimation to be furnished by the Pensioner)
(To be submitted in duplicate)

To
The Treasury Officer, ________________

Sir,

I have to request you to remit the amount of my pension through my nominated bank, as stated below:

The details of my Pension Payment Order No. etc. and the Bank Account No. as well as permanent postal address are as under.

Pension Payment Order No. ______

(1)  Amount of monthly pension -
(a) Pension :
(b) Temporary Increase

(2)  (a) Whether any family pension is admissible. If so, name of the beneficiary as mentioned in the P.P.O
(b) Amount of the family pension as shown in the P.P.O

(3)  Deductions
(a) Income Tax
(b) If any other, please mention

(4)  Bank Account -
(a) Place :
(b) Name of the bank, specifying the branch :
(c) Single Name Savings Bank Account No :
(d) IFSC Code :

(5)  Permanent postal address :

I agree to the conditions regarding giving personal appearance and submitting yearly certificates as prescribed in rules.

I hereby declare that I and my heirs and successors accept the liability of making good to Government over payment, if any made to me under the scheme.

I hereby authorize ______________________ (name of the Bank and Branch) to receive my pension payment on my behalf for credit to my account as stated above and further authorized that the receipt given by the Bank for the amount of my pension should be treated as legal quittance.

I hereby authorize the Bank to recover any excess payment credited to my account as per the instruction of Treasury.

Yours faithfully,

Signature of the Pensioner
ANNEXURE-II
<Treasury Name>
Monthly Pension Bill

<table>
<thead>
<tr>
<th>Advice No. &amp; Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank – Branch</td>
</tr>
<tr>
<td>Category</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>PPO ID</th>
<th>PPO Number</th>
<th>Pensioner’s Name</th>
<th>Bill No</th>
<th>Bill Date</th>
<th>Pension Payable</th>
<th>Total Amount</th>
<th>BT</th>
<th>Net Amount</th>
<th>A/C No</th>
<th>IFSC Code</th>
<th>Bank – Branch</th>
</tr>
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<tbody>
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Category-wise Total / Net Amount

<table>
<thead>
<tr>
<th>Category</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>PPO ID</th>
<th>PPO Number</th>
<th>Pensioner’s Name</th>
<th>Bill No</th>
<th>Bill Date</th>
<th>Pension Payable</th>
<th>Total Amount</th>
<th>BT</th>
<th>Net Amount</th>
<th>A/C No</th>
<th>IFSC Code</th>
<th>Bank – Branch</th>
</tr>
</thead>
<tbody>
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</tr>
</tbody>
</table>

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Category-wise Total / Net Amount

Sign of ATO/TO/STO
ANNEXURE-III
<Treasury Name>
Advice List-Abstract

Advice No. & Date
Bank – Branch
Payee Name

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Sheet No</th>
<th>Total PPO</th>
<th>Category</th>
<th>Payment Amount</th>
<th>Scroll No. &amp; Date</th>
</tr>
</thead>
</table>

Total Amount

Sign of ATO/TO/STO
ANNEXURE-IV
<Treasury Name>
Advice List-Details

Advice No. & Date
Bank – Branch
Payee Name
Category

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Sheet No</th>
<th>PPO Number</th>
<th>Pensioner’s Name</th>
<th>Bill No</th>
<th>Bill Date</th>
<th>Net Amount</th>
<th>A/C No</th>
<th>IFSC Code</th>
<th>Bank Branch</th>
<th>Bank’s Remark</th>
</tr>
</thead>
</table>

Category-wise Total Amount

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Sheet No</th>
<th>PPO Number</th>
<th>Pensioner’s Name</th>
<th>Bill No</th>
<th>Bill Date</th>
<th>Net Amount</th>
<th>A/C No</th>
<th>IFSC Code</th>
<th>Bank Branch</th>
<th>Bank’s Remark</th>
</tr>
</thead>
</table>

Category-wise Total Amount

Grand Total

__________________________
Sign of ATO/TO/STO
LIFE CERTIFICATE

(To be submitted by Pensioner twice a year in May and November)

Certified that I have seen the pensioner Shri/Smt/Ms. ________________________

(Name of the Pensioner)

(Name of the Pensioner) holder of Pension Payment Order No. ________________

and that he/she is alive on this date.

Place

Name & Designation of Authorized Officer

Date

Seal
FINANCE DEPARTMENT
***
No. TRC-30/10-31589(40)/F dated. 18.07.2011

From
Shri J.K Mohapatra, IAS
Principal Secretary to Government

To
The Principal Secretaries / Secretaries of
All Departments

Sub:- Selection of banks for handling business and deposits of State Public Sector Undertakings (SPSUs) and State Level Autonomous Societies (SLASs).

Sir,

Commercial banks operating in the State have a major role in facilitating the development process by making credit available for production, investment, trade and services. Bank credit is also a significant source of capital formation in the economy. Keeping this in view, the Reserve Bank of India has prescribed priority sectoral lending targets for the banks. In addition, the banks are also required to maintain minimum of CD ratio at 60%.

2. Performance of the banks is being regularly reviewed in the sectoral meetings of the State Level Banker’s Committee (SLBC). However, it is noticed that many banks have failed to meet their priority sector lending targets and have also consistently maintained CD ratio below 60%. Under performance of the banks has resulted in suboptimal provision credit in many segments of the State Economy. Taking this into consideration the State Government has decided to put in place a mechanism to incentivise the banks to meet their mandated lending targets. In accordance with this policy, the business and deposits of the State Public Sector undertakings (SPSUs) and the State Level Autonomous Societies (SLASs) will henceforth be allowed to be handled only by the Commercial Banks which achieve satisfactory performance in terms of some broad performance indicators. Since this performance related policy is being introduced for the first time, for the current year (2011-12, it has been decided to apply a liberal set of norms for this purpose. However, the eligibility criteria for 2012-13 and subsequent years will be tightened in the manner indicated at Para 6.

3. For FY 2011-12 Commercial Banks which have maintained credit & investment / deposit ratio of at least 55% (as on 31.03.2011) and have also achieve priority sector advance of at least 35% (during FY 2010-11) will be eligible to handle the business and deposits of SPSUs and SLASs. The list of commercial banks which fulfil these eligibility norms is enclosed. Of course, the Administrative Department will have the liberty to select such banks from out of this list, for the SPSUs / SLASs under their control, which have performed satisfactorily in terms of participation on credit related programmes / schemes relating to their sector. Besides, the SPSUs and SLASs may be permitted to park some of their deposits under Orissa State Co-operative Banks in case they so wish.
4. The Housing and U.D Department is also requested to direct the ULBs / Development Authorities and other Statutory Bodies under their administrative control to select their bankers from out of the list enclosed.

5. In case any SPSU / State Level Autonomous Society / ULB / Development Authority has currently given its business to any ineligible bank, it should switch over to the banks listed in the enclosure. Fixed deposits made, if any in the “ineligible” banks should on maturity, be withdrawn and parked in the ‘eligible’ banks.

6. While a liberal set of eligibility criteria has been considered for the current year, it has been decided that for the year 2012-13 only those commercial banks which meet the following performance criteria will be eligible to handle the business and deposit of SPSUSs, SLASs, ULBs development Authorities and other statutory bodies under the control of H & UD Department.

   • CD ratio of at least 60% as on March 31, 2012.
   • Priority sector advances at least 40% for the FY 2011-12.
   • Minimum achievement of 80% under the Annual Credit Plan for FY 2011-12.

7. The convener of the SLBC is being requested to bring this Policy to the notice of all the commercial banks operating in the State.

8. Administrative Departments are requested to issue necessary instructions to all concerned for immediate compliance with this directive.

Yours faithfully,

Sd/- J. K. Mohapatra
Principal Secretary to Government
### LIST OF ELIGIBLE COMMERCIAL BANKS TO HANDLE THE BUSINESS AND DEPOSITS OF STATE LEVEL PSUs AND STATE LEVEL AUTONOMOUS SOCIETIES FOR FY 2011-12

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Name of the Bank</th>
<th>Credit &amp; Investment / Deposit Ratio (As on 31.03.2011)</th>
<th>% of Priority Sector Advance (FY 2010-11)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Allahabad Bank</td>
<td>65.82</td>
<td>63.79</td>
</tr>
<tr>
<td>2.</td>
<td>Bank of Baroda</td>
<td>58.91</td>
<td>67.79</td>
</tr>
<tr>
<td>3.</td>
<td>Bank of India</td>
<td>55.93</td>
<td>90.11</td>
</tr>
<tr>
<td>4.</td>
<td>Canara Bank</td>
<td>58.80</td>
<td>56.07</td>
</tr>
<tr>
<td>5.</td>
<td>Central Bank of India</td>
<td>58.22</td>
<td>72.12</td>
</tr>
<tr>
<td>6.</td>
<td>Indian Bank</td>
<td>55.69</td>
<td>57.61</td>
</tr>
<tr>
<td>7.</td>
<td>Indian Overseas Bank</td>
<td>55.24</td>
<td>37.33</td>
</tr>
<tr>
<td>8.</td>
<td>State Bank of India</td>
<td>61.08</td>
<td>43.37</td>
</tr>
<tr>
<td>9.</td>
<td>State Bank of Travancore</td>
<td>73.65</td>
<td>40.99</td>
</tr>
<tr>
<td>10.</td>
<td>UCO Bank</td>
<td>80.69</td>
<td>46.87</td>
</tr>
<tr>
<td>11.</td>
<td>Federal Bank</td>
<td>58.15</td>
<td>46.10</td>
</tr>
<tr>
<td>12.</td>
<td>HDFC Bank</td>
<td>84.96</td>
<td>52.18</td>
</tr>
<tr>
<td>13.</td>
<td>Axis Bank</td>
<td>65.34</td>
<td>34.99</td>
</tr>
</tbody>
</table>
FINANCE DEPARTMENT

NOTIFICATION

No. TRD-17/2010-33586/F., Dated 30.7.2011

The United Bank of India, Bhubaneswar Branch, BSR Code: 0310242, Market Building, Bhubaneswar, District-Khurda, Pin-751009 designated as the e-Focal Point Branch of the concerned Bank shall undertake the cash business, according and reporting of the receipts collected electronically of the Cyber Treasury and conduct online receipt transactions relating to the said Treasury.

The accounting, reporting and reconciliation of e-receipt of State Government taxes and dues through Cyber Treasury shall be made as per the procedure outlined in F.D Resolution No.3571/F dated 31.1.2011. However, all other existing procedures for submission of accounts to A.G. (A&E), Orissa as well as reporting to the RBI will remain unchanged.

This will take immediate effect.

By order of the Governor

Sd/- B.K. Rath
Special Secretary to Government
FINANCE DEPARTMENT

******

NOTIFICATION

No. TRD-17/2010-33595/F., Dated 30.07.2011

The Indian Bank, Bhubaneswar Branch, 32 Janpath, Ashok Nagar, Unit-II, Bhubaneswar, Khurda-751009 designated as the e-Focal Point Branch of the concerned Bank shall undertake the cash business, according and reporting of the receipts collected electronically of the Cyber Treasury and conduct online receipt transactions relating to the said Treasury.

The accounting, reporting and reconciliation of e-receipt of State Government taxes and dues through Cyber Treasury shall be made as per the procedure outlined in F.D Resolution No.3571/F dated 31.1.2011. However, all other existing procedures for submission of accounts to A.G. (A&E), Orissa as well as reporting to the RBI will remain unchanged.

This will take immediate effect.

By order of the Governor

Sd/-B.K. Rath
Special Secretary to Government
NOTIFICATION

No. TRD-17/2010-37991/F., Dated 30.8.2011

The UCO Bank, Ashok Market Branch, UCO Bank Buildings, 1st Floor, C-2 Ashok Nagar, Bhubaneswar, District-Khurda, Pin-751009 designated as the e-Focal Point Branch of the concerned Bank shall undertake the cash business, accounting and reporting of the receipts collected electronically of the Cyber Treasury and conduct online receipt transactions relating to the said Treasury.

The accounting, reporting and reconciliation of e-receipt of State Government taxes and dues through Cyber Treasury shall be made as per the procedure outlined in F.D Resolution No.3571/F dated 31.1.2011. However, all other existing procedures for submission of accounts to A.G. (A&E), Orissa as well as reporting to the RBI will remain unchanged.

This will take immediate effect.

By order of the Governor

Sd/- B.K. Rath
Special Secretary to Government
FINANCE DEPARTMENT

******

No.49675(255)/F., Dated Bhubaneswar the 25th November, 2011
TRB-54/2011

From
Shri B.K. Rath
Special Secretary to Government

To
The Principal Secretaries / Secretaries of all
Departments of Government / All Heads of Departments
All Collectors

Sub: Instruction for drawal/ recovery of long term advances viz. Housing
Building Advance/ Motor Cycle/ Motor Car/ Computer advances.

Sir,

In inviting a reference to the subject cited above, I am directed to say that
Principal A.G (A&E), Odisha has intimated regarding non-mention of loanee I.D.
number and the date of birth in the sanction orders as well as in the recovery
schedules in case of long term advances viz. Housing Building Advance / Motor
Cycle / Motor Car/ Computer Advances for which the said drawal and the recovery
remain un-posted leading to pilling up of un-posted items.

2. In this connection, it is relevant to mention here that all the sanctioning
authorities i.e Administrative Department / Heads of Department while issuing
sanction order for house building, motor conveyance and computer advances are
required to mention the date of birth of the employee in the sanction order in whose
favour the advance is sanctioned in terms of F.D letter No. 31367/F dated 18.7.2003.
It is also provided in the said letter that at the time of drawal of the claim, the loanee
ID number should be mentioned in the column provided for the name and
designation of the employee in the bill Form No.OTC-25B. Besides, it is also
indicated that at the time of the recovery of the principal / interest in the column
specified for the name and designation of the incumbent in the schedule of recovery
in Form No.OTC-46A, the Loanee identity number i.e short form of the advance
followed by the GPF account number of the employee should be mentioned.

3. Despite issue of reminder in the matter, sanction orders are being issued
without quoting the date of birth of the employee in whose favour the advance is
sanctioned and the bills are submitted without mentioning the loanee identity
number, i.e the short form of advance followed by the GPF account number of the
employee.

4. In the circumstances, the Drawing and Disbursing Officers under your control
may be instructed to adhere to the guideline communicated vide F.D letter No.31367
dated 18.7.2003 while preparing the bill for drawal of the advance and schedule of
recovery for all long term advances viz HBA, MCA and CA. It may kindly be noted
that treasury offices have been authorized, under the existing instructions, not to
honour bills for drawal of long term advances unless the aforementioned
requirements are fully complied with.

Yours faithfully,

Sd/-

Special Secretary to Government
From
Shri J.K. Mohapatra, IAS,
Principal Secretary to Government

To
The Principal Secretary /Secretaries of all Departments.

Sub: Selection of Banks for handling business and deposits of State Public Undertakings (SPSUs) and State Level Autonomous Societies (SLASs).

Sir,

With reference to the instructions issued by the Finance Department vide letter No.31589/F., dated 18.07.2011 on the aforementioned subject, I am directed to say that on the basis of the revised performance data furnished by the Convener, State Level Bankers’ Committee in consultation with the Regional Office of Reserve Bank of India (Bhubaneswar), Punjab National Bank, Union Bank and United Bank of India are eligible to handle the business and deposits of SPSUs and SLASs during FY 2011-12.

Administrative Departments are requested to inform all SPSUs and SLASs under their administrative control accordingly.

Yours faithfully,

Sd/-
Principal Secretary to Government
FINANCE DEPARTMENT

*****

No.4566 (40)/F., Dated Bhubaneswar the 08.02.2012
TRD-41/2011

From
Shri B.K. Rath
Special Secretary to Government

To
The Principal Secretary /
Commissioner-cum-Secretary /
Secretaries to Government
All Departments

Sub: Misclassification of AISPF as GPF of all India Service Officers.

Madam/Sir,

In inviting a reference to the subject cited above, I am directed to say that the A.G (A&E), Odisha has indicated that the most of the treasuries are misclassifying AISPF as GPF in establishment bills of all India Service Officers. In order to avoid such misclassification, the establishment bills of the All India Service Officers may be prepared separately or the DDOs may be asked to mention both GPF and AISPF separately on the face of the bill without showing the consolidated figure against GPF only.

Hence, all the DDOs under your control may be requested to follow the aforesaid instructions scrupulously for rendition of correct Accounts (in proper head of Account) to A.G., Odisha.

Yours faithfully,

Sd/-
Special Secretary to Government
FINANCE DEPARTMENT

*****

NO.TRB-56/2011/7571(227)/F  Dated 27.02.2012

From
Shri J.K. Mohapatra, I.A.S
Principal Secretary to Government

To
All Principal Secretaries / Commissioner-cum-Secretaries / Secretaries to Government
All Heads of Departments

Sub: Measures to prevent rush of expenditure towards the fag end of the financial year 2011-12.

Sir,

I am directed to say that Finance Department have earlier intimated all Departments of Government/all Heads of Department to avoid rush of expenditure towards the fag end of the financial year and stick to the deadlines fixed for sanction, issue of allotment, re-appropriation and surrender of funds, submission of bills in the Treasuries and reference of proposal to Finance Department for release of funds in letter No.5341(225)/F dt. 15.02.2012.

2. The Administrative Departments were requested to take timely steps for sanction, release, re-appropriation and surrender of funds by the revised deadline so as to ensure submission of bills in the Treasuries in time as per the deadlines stipulated videFinance Department Circular No. 17235(255/F dt.07.04.2011. No 55281(225)/F dt.31.12.2011 and No.5341(255)/F dt.15.02.2012.

3. Presentation of bills in the Treasuries :-

The last date for submission of bills in the Treasuries has been intimated in advance in Finance Department Circular No.5341(225)/F dt.15.02.2012. In view of administrative convenience and the necessity to regulate the submission of different kinds of bills/claims in the Treasuries in a phased manner, the deadlines so fixed for presentation of bills/claims in the Treasuries are now revised as enumerated below – which should be strictly adhered to.

<table>
<thead>
<tr>
<th>Sl.</th>
<th>Items</th>
<th>Deadline now prescribed</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td>All bills pertaining to claims under the unit “Other Contingencies” and purchase of Machinery, Equipment &amp; Vehicles. Share Capital Investment, Budgetary support in favour of Cooperatives, Industrial Enterprises, Public Sector Undertakings in shape of loan or Share Capital Investment and subsidy.</td>
<td>12.03.2012 No Treasury shall entertain any of these Bills, after 12.03.2012 on any account.</td>
</tr>
<tr>
<td>(ii)</td>
<td>Resubmission of bills/cheques after due compliance, in respect of items as mentioned at (i) above which were objected to earlier.</td>
<td>17.03.2012</td>
</tr>
<tr>
<td>Sl.</td>
<td>Items</td>
<td>Deadline now prescribed</td>
</tr>
<tr>
<td>-----</td>
<td>-------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>(iii)</td>
<td>All other bills/cheques except the categories enumerated at (i) above</td>
<td>17.03.2012. Extension of this deadline would not be allowed on any account whatsoever.</td>
</tr>
<tr>
<td>(iv)</td>
<td>Resubmission of bills/cheques after due compliance, except those mentioned at (i) which were objected to earlier.</td>
<td>22.03.2012</td>
</tr>
</tbody>
</table>
| (v) | Presentation of fresh bills involving payment in cash/bank draft relating to :-  
- Relief expenditure,  
- Energy Charges  
- Telephone charges  
- House Building Advance  
- Vehicle Advance  
- Medical Advance  
- Old Age pension  
- Mid day meal  
- Police Organisation  
- Fire Service Organisation,  
- Jails  
- Home Election (Department)  
- State Election Commission and other Election related bills  
| (vi) | Claims relating CP/CSP Schemes the Central Assistance for which is received on after 15.03.2012 | 26.03.2012 |
| (vii) | Bills relating to SGRY, IAY, SGSY and ITDP to be paid by transfer credit to the P.L Account of the concerned DRDAs / ITDAs and all other bills which are passed for payment by transfer credit to deposit heads. | 26.03.2012 |

4.(i) **Budgetary Funds should not be transferred to Civil Deposit.**

(ii) No Bill/ cheque / claim of any kind should be presented to the Treasury / Spl. Treasury/ Sub Treasury if the money to be withdrawn cannot be spent on or before 31.3.2012. Where the provision is not likely to be spent by 31.03.2012, the provision shall be surrendered under appropriate intimation to Finance Department in time. **Un-spent balance of funds drawn out of the budget provision for the year 2011-12 should be deposited in Government Account within 31.3.2012.** Such un-spent balances should, on no account, be carried over to the next financial year as it will deflate the expenditure of the subsequent year on its refund to Government Account.

(iii) **Sufficient care should be taken to present the bills relating to Energy Charges. Expenditure in Relief, Scheme funded by ACA for KBK, Externally Aided Projects, Rural Electrification i.e (Biju Gramya Jyoti, Biju Saharanachala Bidyutikaran Yojana), BKVY, Dietary charges of Hospitals and Jails, Old Age Pension and 13th Finance Commission Grants before the deadline.**
(iv) Under no circumstances should money be drawn and kept in D.C.R, Term Deposit, Bank Draft or in scaled bag or in any other form. Any such instance coming to notice would be treated as temporary misappropriation except when specifically authorized by Finance Department in writing.

5.(i) The time schedule set out above must be adhered to without any deviation. Under no circumstances shall the accounts of any Treasury/Spl. Treasury / Sub Treasury be kept open beyond 31.3.2012 with a view to accommodating transactions of the current financial year. Under the Integrated Odisha Treasury Management System (iOTMS), all the Treasuries are connected to the Central Location at the Directorate of Treasuries & Inspection, Odisha, Bhubaneswar and the transactions are controlled by the System itself. The iOTMS does not provide for any backlog processing of transactions at any stage. As such exactly after 12.00 Midnight of 31st March 2012, which is technically the end of the current financial year 2011-12 the system would automatically disable all the allotments for 2011-12 across the State as a whole for the financial year 2011-12 and it would not be possible at all to carry out any transaction, relating to the Budget of 2011-12 after that time, which is to be accounted for in the financial year 2011-12. Collectors as heads of the Treasury administration in the Districts will enforce these restrictions in the interest of financial discipline as any deviation from the prescribed time schedule will cause undue delay in submission of the accounts to the Accountant General, Odisha.

(ii) On 31st March, 2010 and 2011, a number of Bills / Cheques which were passed by the Treasuries / Sub-Treasuries in the late hours and sent to the respective Banks for payment could not be encashed as their computerised system did not admit the last minute transactions. The concerned Departments should, therefore, take advance action in this regard and advise the Controlling Officers & DDOs to avoid submission of bills in the Treasuries after the deadlines and ensure encashment of all claims presented in the Treasury / Bank before 31st March, 2012 as the centralized payment procedure of the Banks under the Core Banking System may not accept the last minute transactions.

6. As envisaged under S.R 242 of O.T.C Vol-I, money should not be drawn from the Treasury unless it is required for immediate disbursement. Instances have come the notice of Govt. that money drawn by the D.D.Os is being kept unutilized for indefinite period. This adversely affects the Ways and Means position of the State. Drawal and retention of funds results in deferment/deprivation of the expenditure on priority items which are linked with development activities. In order to prevent drawal of money and retention thereof in shape of cash/bank draft, the D.D.Os must record a certificate on the body of the bills presented after 31st March, 2012 as follows:

(i) That “the money drawn in cash/bank drafts upto the period 31.3.2012 has been disbursed by now except Rs.__________ which would be disbursed by 30.4.2012 at the latest. Similarly while presenting the pay bill for April, 2012 to be paid on or after 1.5.2012, the D.D.O must recode a certificate that “all money drawn in cash/bank draft up to the period 31.03.2012 have been fully disbursed and no amount is lying un disbursed with him”.

(ii) While presenting the pay bill for the month of May, 2012 onwards, the D.D.O must record a certificate to the effect that “the money
drawn in shape of cash/bank draft through the bills presented during the previous months has been disbursed except the money drawn in A.C bills and the amount now proposed for withdrawal in this bill in shape of Cash / Bank draft shall be disbursed within a period of 15 days from the date of actual drawal from the Bank/Treasury”.

7. It is observed that the cash balance Certificate is being furnished in a routine manner although huge amounts remain un-disbursed for a long period, which seriously affects the Ways & Means position. The DDOs shall therefore furnish a cash balance report as on 16.4.2012 in the enclosed proforma (at Annexure-A) to the Collector of the District by 21.4.2012 and the Collector in turn will report directly to Finance Department (Ways & Means Branch) the name of DDOs who have drawn money up to 31st March 2012 but have not disbursed it by 16.4.2012. A copy of such report should also be endorsed to the concerned Heads of Department.

8. Instruction issued vide F.D letter No.27397 (425)/F dt.25.6.92 and Memo No.53931 (442)/F dt.19.12.92 regarding restrictions on heavy withdrawal of money at a time and its retention in unauthorised Bank accounts must also be strictly followed. It is reiterated that in case any D.D.O is found to have kept Govt. money in the Bank or Post Office after drawal from Treasury/Bank without specific prior approval of the Govt. in Finance Department, he/she shall be held personally liable. While scrutinizing the bills to be presented during 2012-13 the Treasury Officers must check and ensure that a certificate is recorded on the body of the bill by the D.D.O concerned to the effect that no amount of Finance Department.

9. The D.D.Os under the administrative control of the Departments may be instructed to strictly follow these instructions.

10. Treasury Officers of District Treasuries / special Treasuries are requested to furnish to the Finance Department, the balance in Civil deposits as at the end of 2011-12 in the proforma enclosed as in Annexure-I & II by 21st April, 2012. The amount lapsed in terms Finance Department Memo No.33337(244)/F dated 30.7.2010 and letter No 31335(225)/F, dated 15.7.2011 is to be indicated separately in the proforma.

11. I would, therefore, request you kindly to take timely steps for drawal of funds by the deadlines stipulated above in the interest of fiscal discipline and effective financial management. It should be noted that there will not be further relaxation in the deadlines indicated above under any circumstances whatsoever.

Yours faithfully,

Sd/- J. K. Mohapatra
Principal Secretary to Government
ANNEXURE –I

K-Deposit and advances – (b) Deposits not bearing Interest-8443-
Civil Deposit-800-Other Deposits (Information be furnished Department-wise)

<table>
<thead>
<tr>
<th>Name of the Department</th>
<th>Balance as on 01.04.2011</th>
<th>Amount deposited from 01.04.2011 to 29.02.2012</th>
<th>Amount deposited during March, 2012</th>
<th>Total deposit during 2011-12 (3+4)</th>
<th>Total deposit up to the end of 2011-2012 (2+5)</th>
<th>Released/lapsed* during 2011-12</th>
<th>Balance of Civil Deposit as on 01.04.2012 (6-7)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
</tr>
</tbody>
</table>

* Indicate the amount lapsed in terms of para -3 of F.D. Memo No.33337(225)/F dated 30.07.2010 and letter No.31335(225)/F, dated 15.07.2011 separately in column No.7.

ANNEXURE –II

Information be furnished Department-wise

<table>
<thead>
<tr>
<th>Name of the Department</th>
<th>Name of the D.D.O</th>
<th>Head of Account from which amount drawn and kept in Civil Deposit</th>
<th>Amount</th>
<th>Nature of Claim</th>
<th>Whether drawn in A.C. Bill or D.C. Bill</th>
<th>Challan No. &amp; Date of Credit to Civil Deposit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
</tr>
</tbody>
</table>

Treasury Officer
District Treasury/ Special Treasury
ANNEXURE –III

Details of Civil Deposits lapsed on 01.04.2012 in terms of para-4 of Finance Department Memo No. 33337(225)/F dated 30.07.2010 and letter No. 31335(225)/F dated 15.07.2011 (Information be furnished Department-wise)

<table>
<thead>
<tr>
<th>Name of the Department</th>
<th>Balance as on 01.04.2012 as per Col -8 of Annexure-I</th>
<th>Amount lapsed on 01.04.2012 in terms of para-4 of Finance Department Memo No. 33337(225)/F dated 30.07.2010 and letter No. 31335(225)/F dated 15.07.2011</th>
<th>Balance of Civil Deposit as on 01.04.2012 after lapse of deposits (2-3)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
</tbody>
</table>

Treasury Officer
District Treasury/ Special Treasury
### Annexure –‘A’

**Cash Balance Report of DDOs as on 16.04.2012**

<table>
<thead>
<tr>
<th>Name &amp; Designation of the D.D.O.</th>
<th>Name of the Heads of Department/Administrative Department</th>
<th>Un-disbursed amount out of money drawn before 01.03.2012</th>
<th>Un-disbursed amount out of money drawn in March, 2012</th>
<th>Total amount of un-disbursed money</th>
<th>Break up of the un-disbursed amount i.e. whether kept in Cash/ B.D. / Banker’s Cheque/DCR or in unauthorised Bank Account</th>
<th>Reasons for drawal &amp; retention of the un-disbursed amount in violation of SR 242 of OTC Vol-1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
</tr>
</tbody>
</table>

Signature  
**Designation of D.D.O**
FINANCE DEPARTMENT

*****

No.8057(41)/F., TRD-34/2011

Dated Bhubaneswar the 2nd March, 2012

From
Shri B. K. Rath
Special Secretary to Government

To
The Principal Secretary /
Commissioner-cum-Secretary / E.I.C-cum-Secretary
All Departments

Sub: Submission of electronic schedules relating to NPS contribution / GPF & TPF subscriptions / recoveries and provisional pension bills along with GPF number of the employees.

Madam /Sir,

In inviting a reference to the subject cited above, I am directed to say that Directorate of Treasuries & Inspection, Odisha have enabled the iOTMS for smooth and timely uploading of subscriptions arising out of New Pension Scheme (NPS) and for seamless transfer of data relating to GPF & TPF subscriptions / recoveries to the A.G, Odisha and Controller of Accounts, Odisha. The process will require submission of electronic schedules by the DDOs, in respect of NPS contributions (copy enclosed Annexure-I) & GPF & TPF subscriptions / recoveries (copy enclosed in Annexure-II & III) to the concerned Treasuries.

The format of the electronic schedules in MS Excel is available in the Odisha Treasury Portal (http/www.odishatreasury.gov.in) and can be down loaded by the DDOs. The electronic schedule with the digital signature of the DDOs will be submitted to the Treasuries along with the bills. If the digital signature of the DDO is not available, the schedule may be submitted through official e-mail of the Treasury Officer / CD / Pen Drive etc. In case of DDO is not able to submit the electronic file by using digital signature, the hard copy duly attested by the DDO will be submitted along with the soft copy in the Treasury which will be examined by the Treasury Officer / Sub Treasury Officer at the time of uploading of the data into their system.

The iOTMS has also been enabled to capture the provisional pension expenditure in order to assess the pension liability of the Government and making projections thereof. Hence, the DDOs are required to mention the GPF account number of the concerned employees in their provisional pension bills.

It is, therefore, requested that DDOs under your administrative control may be suitably instructed to follow the aforesaid guidelines at the time of submission of Pay Bills & Provisional Pension Bills in the Treasuries / Sub- Treasuries.

Yours faithfully,

Sd/-

Special Secretary to Government
FINANCE DEPARTMENT
*****

No.10771(42)/F., Dated Bhubaneswar the 23rd March, 2012
TRD-25/2011

From
Shri J.K Mohapatra, IAS
Principal Secretary to Government

To
The Principal Secretary /
Commissioner-cum-Secretary / Secretary
All Departments

Sub: Online distribution of allotments through the Odisha Treasury Portal in the internet by all Departments to Controlling Officers and DDOs for the financial year 2012-13.

Madam/Sir,

I am directed to refer to the subject mentioned above and to say that the Annual Budget for the year 2012-13 has been placed in the Odisha Legislative Assembly. Preparatory steps are necessary at all level for distribution of allotment for the year 2012-13. However, expenditure can be incurred only after appropriation bill is enacted which will be duly communicated by Finance Department.

2. It may be pointed out that budget provisions for the year 2012-13 will be available in the Budget Interface link of Odisha Treasury Portal (www.orissatreasury.gov.in). All the Administrative Departments are requested to distribute the allotments to their Controlling Officers from 24.3.2012 onwards. The Controlling Officers can similarly make further distribution of provisions allotted to them by the Administrative Departments to the DDOs. In case any official associated with the process of allotment distribution requires any help for distributing allotment through the Treasury portal, he / she may contact the Nerve Centre of the Directorate of Treasuries and Inspection, Odisha. The entire process of distribution should be completed on or before 31.3.2012 in order to enable the Treasury to pass the claims pertaining to the next financial year after the enactment of the Appropriation Bill.

3. It is the responsibility of the Administrative Departments and the Controlling Officer to ensure distribution of budgetary allocation within the timeline indicated above. The Controlling Officers are required to feed the DDO wise budget allotment in the iOTMS and the DDOs concerned can view and download the allotment reports from the Odisha Treasury Portal. The Treasury Officers/Sub-Treasury Officers may also, if required, provide a print out of the object head-wise allotment communicated by the AD/CO to the DDO on receipt of request from the DDOs. No ink-signed copy of the allotment orders will be required to be issued by the Controlling Officers.

This may kindly be treated as most urgent.

Yours faithfully,

Sd/- J. K. Mohapatra
Principal Secretary to Government
MATTERS RELATING TO ODISHA GOVERNMENT FINANCIAL RULES
Subject: Guidelines for engagement of consultants.

Consultants are now being engaged by the State Government and its various agencies to provide a wide range of services to supplement the capacity of the employers. Pending revision of Orissa General Financial Rules on the lines of General Financial Rules-2005, there is a need to lay down the fundamental principles regarding engagement of consultant(s) applicable to all Administrative Departments, Heads of Departments and Heads of Offices. These instructions are to be followed in conjunction with the guidelines contained in the “Manual of Policies and Procedure for Employment of Consultants” issued by the Department of Expenditure, Ministry of Finance and available in the website of the Ministry of Finance (www.finmin.nic.in). However, engagement of Consultants for Externally Aided Projects funded by loan or grant from bilateral / multilateral donor agencies like IBRD, IDA, ADB, DFID, JICA etc. would be guided by the procurement procedures envisaged in the respective loan/credit agreement.

2. Identification of Work/ Services required to be performed by Consultants:
Engagement of consultants may be resorted to in situations requiring services for which requisite expertise and manpower is not available within the organisation.

3. Authority competent to hire Consultants: The Administrative Department and Heads of Department may hire professionals, consultancy firms or consultants (referred to as consultant hereinafter) for a specific job, which is well defined in terms of content and time frame for its completion or outsource certain services.

4. Powers to sanction expenditure and approved engagement of consultants:
Administrative Departments and Heads of Departments, are hereby authorized to approve engagement of consultants and sanction expenditure on engagement of consultants in each case subject to the financial limits indicated below:

Administrative Departments  Rs. 200.00 lakh

Heads of Department  Rs. 50.00 lakh

The Administrative Departments and Heads of Departments may enter into contracts for consultancy assignments within the aforesaid financial limits without reference to Finance Department. However, sanction of expenditure for consultancy services shall be subject to availability of budget provision.

5. Estimating reasonable expenditure: The competent authority proposing to engage consultant(s) should estimate reasonable expenditure for the same by ascertaining the prevalent market conditions and consulting other Organizations/Departments/PSUs engaged in similar activities and ensure that available budget provision is adequate for the purpose.
6. Identification of likely sources:

(i) Where the estimated cost of the work or service is up to Rupees Ten lakhs, preparation of a long list of potential consultants may be done on the basis of formal or informal enquiries from other Administrative Departments, Heads of Departments, Heads of offices or Organisations involved in similar activities, Chambers of Commerce & Industry, Association of consultancy firms etc.

(ii) Where the estimated cost of the work or service is above Rupees Ten lakhs, in addition to (i) above, an enquiry for seeking „Expression of Interest” from consultants should be published through a brief advertisement in at least one national daily, one local daily and the details be made available in the web site of competent authority. The web site address should also be indicated in the advertisement. Enquiry for seeking Expression of Interest should include in brief, the broad scope of work or service, inputs/support/materials/data to be provided by them, eligibility and the pre-qualification criteria to be met by the consultant(s) and consultant’s past experience in similar work or service. Adequate time should be allowed for getting responses from interested consultants.

7. Short listing of consultants: On the basis of responses received from the interested parties as per the above paragraph, consultants meeting the requirements should be short listed for further consideration. The number of short listed consultants should not be less than three.

8. Preparation of Terms of Reference (TOR) : The TOR should include

(i) Precise statement of objectives of the consultancy assignment;
(ii) Outline of the tasks to be carried out;
(iii) Schedule for completion of tasks;
(iv) The support or inputs/ materials/ data to be provided by the competent authority to facilitate the consultancy.
(v) The final outputs in quantifiable/ comprehensible terms that will be required of the Consultant;

9. Preparation and Issue of Request for Proposal (RFP): RFP is the document to be used by the competent authority for obtaining offers from the consultants for the required work / service. The RFP should be issued to the short listed consultants to seek their technical and financial proposals. The RFP should contain:

(i) A letter of Invitation
(ii) Information to Consultants regarding the procedure for submission of proposal.
(iii) Terms of Reference (TOR).
(iv) Eligibility and pre-qualification criteria in case the same has not been ascertained through Enquiry for Expression of Interest.
(v) List of key positions/ resource persons whose CV and experience would be evaluated.
(vi) Bid evaluation criteria and selection procedure.
(vii) Standard formats for technical and financial proposal.
(viii) Proposed contract terms.
(ix) Procedure proposed to be followed for mid-term review of the progress of the work and review of the final draft report.

The standardized format developed by the Ministry of Finance, Government of India and available in the website of the Ministry of Finance (www.finmin.nic.in) may be adopted for the purpose with suitable customisation to meet specific needs.

10. Receipt and opening of proposals: Proposals should ordinarily be asked for from consultants in „Two-bid” system with technical and financial bids sealed separately. The bidder should put these two sealed envelops in a bigger envelop duly sealed and submit the same to the competent authority by the specified date and time at the specified place. On receipt, the technical proposals should be opened first by the competent authority at the specified date, time and place.

11. Evaluation of Technical & Commercial Bids: Technical & commercial bids are to be analysed and evaluated by the committee constituted under Rule 12 (3) of the Delegation of Financial Power Rules to identify the bids, which are technically & commercially qualified. However, suitable domain experts may be included in the Committee to render assistance in evaluation of the bids. This committee shall record in detail the reasons for acceptance or rejection of the bids analysed and evaluated by it.

12. Evaluation of Financial Bids of the technically qualified bidders: The competent authority shall open the financial bids of only those bidders who have been declared technically qualified by the Committee as per the provisions of the foregoing paragraph for further analysis or evaluation and ranking and selecting the successful bidder for placement of the consultancy contract. The task of evaluation and ranking may be carried out by the Committee referred to in paragraph 11 above.

13. Negotiations and Award of Contract:

13.1 Negotiations are not an essential part of the selection process. In many cases, however, it is felt necessary to conduct negotiations with the selected consultant. Negotiations shall include discussions of the TOR, the methodology, staffing, Government / Department’s inputs, and special conditions of the contract. These discussions shall not substantially alter the original TOR or the terms of the contract, lest the quality of the final product, its cost, and the relevance of the initial evaluation be affected. The final TOR and the agreed methodology shall be incorporated in “Description of Services,” which shall form part of the contract.

13.2 Financial negotiations shall only be carried out if due to negotiations as mentioned in para 13.1 above, there is any change in scope of work which has any financial bearing on the final prices or if the costs/cost elements quoted are not found to be reasonable. In such negotiations, the selected firm may also be asked to justify and demonstrate that the prices proposed in the contract are not out of line with the rates being charged by the consultant for other similar assignments. However, in no case such financial negotiation should result in increase in the financial cost as originally quoted by the consultant and on which basis the consultant has been called for the negotiations.
13.3 If the negotiations with the selected consultant fail, the employer shall cancel the bidding procedure and re-invite the bids.

14. **Late Bids**: Late bids i.e. bids received after the specified date and time of receipt, should not be considered.

15. **Consultancy by nomination**: Under some special circumstances, it may become necessary to select a particular consultant where adequate justification is available for such single-source selection in the context of the overall interest of the Department. Full justification for single source selection should be recorded in the file and approval of next higher authority be obtained before resorting to such single-source selection.

16. **Monitoring the Contract**: The competent authority employing the Consultant should be involved throughout in the conduct of consultancy continuously monitoring the performance of the consultant(s) so that the output of the consultancy is in line with their objectives.

These instructions shall be deemed to be a part of Orissa General Financial Rules & Delegation of Financial Power Rules.

By Order of Governor

*Sd/- J. K. Mohapatra*

**Principal Secretary to Government**
OFFICE MEMORANDUM

Subject: Guidelines for outsourcing of services.

In order to reduce operating cost and provide more effective delivery of public services, a number of auxiliary and support services are now being outsourced by the State Government and its various agencies. Pending revision of Orissa General Financial Rules on the lines of General Financial Rules-2005, there is a need to outline the basic policy framework for outsourcing of services.

Outsourcing of Services:

(i) Authority competent to outsource services: The competent authority, i.e., Administrative Departments and Heads of Departments, may allow outsourcing certain services in the interest of economy and efficiency.

(ii) Conditions precedent to outsourcing: Outsourcing of services may be resorted to if adequate man-power is not available in the Organization for providing the required services. The services to be outsourced may include routine jobs like cleaning and sweeping of the premises, watch & ward, horticultural work, housekeeping services, maintenance of buildings, transport services, courier services, information and communication technology related services, highly professional and technical services, etc. which is illustrative but not exhaustive. Other kinds of services may also be outsourced in case of the need for economy and efficiency in provision of services.

(iii) Identification of the service to be outsourced: The identification of the service to be outsourced is to be finalized by the Administrative Department and Head of Department in respect of its own Office or any attached or subordinate Office(s).

(iv) Cost Estimate and Budget Provision: The competent authority proposing to outsource a particular service should estimate the reasonable expenditure for the same by ascertaining the prevalent market conditions and consulting other Organizations / Departments/ PSUs engaged in similar activities and ensure that available budget provision is adequate for the purpose and then proceed to outsource the service.

2. Powers to sanction expenditure and approve outsourcing of services:

Administrative Departments and Heads of Departments, are hereby authorized to approve outsourcing of services and sanction expenditure on outsourcing of services in each case subject to the financial limits indicated below:

- Administrative Departments: Full powers
- Heads of Department: Rs.10.00 lakh
The Administrative Departments and Heads of Departments may enter into contracts for outsourcing of services within the aforesaid financial limits without reference to Finance Department. However, sanction of expenditure for consultancy services shall be subject to availability of budget provision.

3. Identification of Potential contractors: The authority proposing to outsource a particular service should prepare a list of likely and potential contractors on the basis of formal or informal enquiries from other Administrative Departments, Heads of Departments, Heads of offices and Organisations involved in similar activities, scrutiny of ‘Yellow pages’, and trade journals, if available, web site etc.

4. Preparation of Tender enquiry: The authority proposing to outsource a particular service should prepare a tender enquiry containing, inter alia:
   (i) The details of the work or service to be performed by the contractor;
   (ii) The facilities and the inputs/materials which will be provided to the contractor by the competent authority;
   (iii) Eligibility and qualification criteria to be met by the contractor for performing the required work/service; and
   (iv) The statutory and contractual obligations to be complied with by the contractor.

5. Invitation of Bids:
   (a) For estimated value of the work or service up to Rupees two lakhs or less: The competent authority should scrutinize the preliminary list of likely contractors as identified as per the provisions of paragraph -3 above, decide the prima facie eligible and capable contractors and issue limited tender enquiry to them asking for their offers by a specified date and time etc. as per standard practice. The number of the contractors so identified for issuing limited tender enquiry should not be less than three.

   (b) For estimated value of the work or service above Rupees two lakhs: The competent authority should issue a brief tender enquiry in one local daily asking for the offers by a specified date and time etc. and the details be made available in the web site of competent authority. In case the estimated value of work/service exceeds rupees ten lakhs the under enquiry should be advertised in at least one largely circulated National Newspaper.

6. Late Bids: Late bids i.e. bids received after the specified date and time of receipt should not be considered.

7. Evaluation of Bids Received: The Committee constituted under Rule 12(3) of the Delegation of Financial Power Rules should evaluate, segregate, rank the responsive bids and select the successful bidder for placement of the contract.

8. Outsourcing by Choice: Should it become necessary, in an exceptional situation to outsource a job to a specifically chosen contractor, the Competent Authority may do so in consultation with the Financial Adviser. In such cases the detailed justification, the circumstances leading to the outsourcing by choice and the special interest or purpose it shall serve shall form an integral part of the proposal.
9. Negotiations and Award of Contract

9.1 **Negotiations** are not an essential part of the selection process. In many cases, however, it is felt necessary to conduct negotiations with the selected service provider. Negotiations shall include discussions on staffing, Department’s inputs, and special conditions of the contract. These discussions shall not substantially alter the original terms of the contract, lest the quality of service, its cost, and the relevance of the initial evaluation be affected.

9.2 Financial negotiations shall only be carried out if due to negotiations as mentioned in para 9.1 above, there is any change in scope of work which has any financial bearing on the final prices or of the costs/cost elements quoted are not found to be reasonable. In such negotiations, the selected firm may also be asked to justify and demonstrate that the prices proposed in the contract are not out of line with the rates being charged for other similar assignments. However, in no case such financial negotiation should result into increase in the financial cost as originally quoted and on which basis the service provider has been called for the negotiations.

9.3 If the negotiations with the selected service provider fail, the employer shall cancel the bidding procedure and re-invite the bids.

10. **Monitoring the Contract:** The competent authority should be involved throughout in the conduct of the contract and continuously monitor the performance of the contractor.

These instructions shall be deemed to be a part of Orissa General Financial Rules & Delegation of Financial Power Rules.

By Order of Governor

Sd/- J. K. Mohapatra
Principal Secretary to Government
OFFICE MEMORANDUM

Sub : Guidelines for Procurement of Goods.

There is a need for review of the existing policy of the State Government relating to procurement of goods contained in Rule 96 of Orissa General Financial Rules (OGFR) and Appendix-6 thereof so as to make the procurement process efficient, economic, objective and transparent. Government of India in the meanwhile have revamped their procurement system on these lines which are contained in the General Financial Rules (GFR) 2005 and the “Manual on Policies and Procedure for Purchase of Goods” issued by the Department of Expenditure, Ministry of Finance and available in the website of the Ministry of Finance (www.finmin.nic.in). Pending revision of Orissa General Financial Rules, the State Government have, therefore, decided to lay down the following instructions regarding procurement of goods for use in the public service.

1. These instructions are to be followed in conjunction with the provisions of “Manual on Policies and Procedure for Purchase of Goods” issued by the Department of Expenditure, Ministry of Finance and available in the website of the Ministry of Finance (www.finmin.nic.in). However, procurement of goods for Externally Aided Projects funded by loan or grant from bilateral/multilateral donor agencies like IBRD, IDA, ADB, DFID, JICA etc. would be guided by the procurement procedures envisaged in the respective loan/credit agreement.

2. Definition of Goods: The term 'goods' used in this Office Memorandum includes all articles, materials, commodities, livestock, furniture, fixtures, raw materials, spare parts, instruments, machinery, equipment, industrial plant etc. purchased or otherwise acquired for the use of Government but excludes books, publications, periodicals, etc. for a library.

3. Fundamental principles of public buying: Every authority delegated with the financial powers of procuring goods in public interest shall have the responsibility and accountability to bring efficiency, economy, transparency in matters relating to public procurement and for fair and equitable treatment of suppliers and promotion of competition in public procurement.

   The procedure to be followed in making public procurement must conform to the following yardsticks:-

   (i) the specifications in terms of quality, type etc, as also quantity of goods to be procured, should be clearly spelt out keeping in view the specific needs of the procuring organisations. The specifications so worked out should meet the basic needs of the organisation without including superfluous and non-essential features, which may result in unwarranted expenditure. Care should also be taken to avoid purchasing quantities in excess of requirement to
avoid inventory carrying costs;

(ii) offers should be invited following a fair, transparent and reasonable procedure;

(iii) the procuring authority should be satisfied that the selected offer adequately meets the requirement in all respects;

(iv) the procuring authority should satisfy itself that the price of the selected offer is reasonable and consistent with the quality required;

(v) at each stage of procurement the concerned procuring authority must place on record, in precise terms, the considerations which weighed with it while taking the procurement decision.

(vi) Purchases must be made in accordance with the definite requirements of the public service. Periodical indents should be prepared and the goods/articles as needed as per the Procurement Plan obtained by means of such indents. Simultaneously, care should be taken not to make unnecessary purchase of goods much in advance of actual requirements, if such purchase is likely to be unprofitable to Government, coupled with unwarranted inventory carrying cost. Where sales, consumption or usage limits of goods have been laid down by competent authority, the officer ordering a supply should also certify on the purchase order that the prescribed scales or limits are not exceeded.

4. Authorities Competent to Purchase Goods: The following authorities competent to sanction contingent expenditure and execute contracts and sanction purchases may undertake procurement of goods within the financial limits prescribed below and in accordance with the instructions contained hereinafter.

<table>
<thead>
<tr>
<th>Authority</th>
<th>Power to execute contracts and sanction purchases</th>
<th>Power to sanction contingent expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Administrative Departments</td>
<td>Full Power</td>
<td>Full Power</td>
</tr>
<tr>
<td>2. Heads of Department</td>
<td>Rs. 500.00 lakh in each case</td>
<td>Rs. 10.00 lakh in each case (Recurring)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rs. 50.00 lakh in each case (Non-Recurring)</td>
</tr>
<tr>
<td>3. Collectors</td>
<td>-</td>
<td>Rs. 5.00 lakh in each case (Recurring)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rs. 25.00 lakh in each case (Non-Recurring)</td>
</tr>
<tr>
<td>4. Heads of Subordinate Offices</td>
<td>-</td>
<td>Rs. 1.00 lakh in each case (Recurring)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rs. 2.00 lakh in each case (Non-Recurring)</td>
</tr>
</tbody>
</table>

5. Procurement through rate contract system:

In respect of goods for which rate contract has been entered into by the Director of Export promotion and Marketing, purchases of such goods; by all Departments of Government, Quasi-Government agency and State owned corporations should be only from sources with whom such rate contracts have been entered into, by placing
order in accordance with the procedure outlined for the purpose by Industries Department.

6. **Registration of Suppliers with Departments requiring Bulk supply of goods:**

Administrative Departments requiring bulk supply of goods may prepare and maintain item wise list of eligible and capable suppliers. Such approved suppliers will be known as ‘Registered Supplier’.

(i) Other Administrative Departments/Heads of Departments/Agencies may utilise these lists as and when necessary. Such registered suppliers are also prima facie eligible for consideration for procurement of goods through Limited Tender Enquiry. Further, they are ordinarily exempted from furnishing bid security along with their bids. If necessary, a Head of Department, with the approval of Government, may also prepare and maintain list(s) of registered suppliers of goods which are specifically required by that Head of Department.

(ii) Credentials, manufacturing capability, quality control systems, past performance, after-sales service facilities, financial background etc of the supplier(s) should be carefully verified before registration.

(iii) The supplier(s) will be registered for a fixed period (between 1 to 3 years) depending on the nature of the goods. At the end of this period, the registered supplier(s) willing to continue with registration are to apply afresh for renewal of registration. New supplier(s) may also be considered for registration at any time, provided they fulfil all the required conditions.

(iv) Performance and conduct of every registered supplier is to be watched by the concerned Department. The registered supplier(s) are liable to be removed from the list of approved suppliers, if they fail to abide by the terms and conditions of the registration or fail to supply the goods on time or supply substandard goods or make any false declaration to any Government agency or for any ground which, in the opinion of the Government, is not in public interest.

(v) Directorate General of Supplies & Disposal, Ministry of Commerce, Government of India, New Delhi also prepares and maintain item-wise lists of registered suppliers for various types of common user items. Relevant details in this regard are available in DGS&D’s website ([http://dgsnd.gov.in](http://dgsnd.gov.in)). If necessary, a Department may also utilize such lists (as prepared by DGS&D).

7. **Purchase of goods without quotation:**

(i) Purchase of goods up to the value of Rs. 15,000/- (Rupees fifteen thousand only) on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format.

"I,.........................., am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

(ii) The Central Purchase Organisation and State Purchase Organisation, viz. DGS&D and Directorate of Export Promotion & Marketing of the State conclude rate contracts with the registered suppliers, for goods and items
of standard types, which are identified as common user items and are needed on recurring basis by various Departments and Offices of the Central and State Government respectively. Procurement of goods from DGS&D and EPM rate contract holder shall be made without calling for tender.

(iii) In case a competent authority desires to procure directly the DGS&D rate contracted goods from suppliers, the prices to be paid for such goods shall not exceed those stipulated in the rate contract and the other salient terms and conditions of the purchase should be in line with those specified in the rate contract. The competent authority shall make its own arrangement for inspection and testing of such goods, where required.

8. Procurement of goods through Local Purchase Committee:

ii. Purchase of goods costing above Rs. 15,000/- (Rupees fifteen thousand only) and up to Rs. 1,00,000/- (Rupees one lakh only) on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of appropriate levels as decided by the Authorities Competent to Purchase Goods. The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier for the required goods. Before recommending placement of the purchase order, the members of the committee will jointly record a certificate as under.

"Certified that we ………………………….., members of the Local Purchase Committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question."

9. Purchase from exclusive list: List of goods and services reserved for exclusive purchase from Micro & Small Enterprises (MSEs) located within the State of Odisha will be prepared from time-to-time and notified by the Directorate of Export Promotion & Marketing in terms of relevant provisions of Odisha MSME Development Policy. The Government Departments and Agencies under their control will have to procure their requirement of these items exclusively from such registered local MSEs with ISO/ ISI/ EPM certification for the items, by inviting quotations through Limited Tender Enquiry in terms of the relevant provisions of Odisha MSME Development Policy, 2009.

10. Splitting up of demand: A demand for goods should not be unnecessarily divided into small quantities to make piece meal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand.

11. Purchase of goods by obtaining bids: Except in cases covered under paragraphs 5, 7 & 8 of this Office Memorandum, Departments shall procure goods under the powers referred to in paragraph 4 above by following the standard method of obtaining bids through:

   (i) Advertised Tender Enquiry (ATE);
   (ii) Limited Tender Enquiry (LTE), and
   (iii) Single Tender Enquiry (STE);
12. Advertised Tender Enquiry

i) Subject to exceptions incorporated under Paragraph 13 (for Limited Tender Enquiry) and 17 (for Single Tender Enquiry) invitation to tender by advertisement should be used for procurement of goods of estimated value Rs. 5 lakh (Rupees five lakh) and above. A brief advertisement for such purchase should be given in at least in one local and one National newspaper having wide circulation asking for the offers by specified date and time etc and details made available in the website of the competent authority.

ii) If the Department has its own website it should also publish all its advertised tender enquiries on the website. It should also give its website address in the advertisements in the newspaper.

iii) Hardcopies of the bidding documents should be prepared for sale as per normal practice. In addition, if feasible, the Department should also post the complete bidding document in its website and permit prospective bidders to make use of the document downloaded from the website. If such a downloaded bidding document is priced, there should be clear instructions for the bidder to pay the amount by demand draft etc. along with the bid.

iv) Where the Department feels that the goods of the required quality, specifications etc, may not be available in the country and it is also necessary to look for suitable competitive offers from abroad, the Department may send copies of the tender notice to the Indian embassies abroad as well as to the foreign embassies in India through an appropriate forwarding letter. The selection of the embassies will depend on the possibility of availability of the required goods in such countries.

v) Sufficient time should be allowed for obtaining the bids. Ordinarily, the minimum time to be allowed for submission of bids should be three weeks from the date of publication of the tender notice or availability of the bidding document for sale, whichever is later. Where the department also contemplates obtaining bids from abroad, the minimum period should be kept as four weeks for both domestic and foreign bidders.

13. Limited Tender Enquiry

(i) This method may be adopted when estimated value of the goods to be procured is less than up to Rs. 5 lakh (Rupees five lakh). Copies of the bidding document should be sent directly by speed post/ registered post/ courier/ e-mail to the registered/ approved firms selected for this purpose from the list prepared in terms of the provisions of paragraph 6 and 9 above. The number of supplier firms to be approached for such Limited Tender Enquiry should be more than three. Wherever necessary, efforts should be made to identify a higher number of approved suppliers to obtain more responsive bids on competitive basis.

ii) Sufficient time should be allowed for submission of bids in Limited Tender Enquiry cases.

(iii) Purchase through Limited Tender Enquiry may be adopted even where the estimated value of the procurement is Rs. 5 lakh (Rupees five lakh) and above, in the following circumstances.

a) The competent authority in the Department/ agency certifies that the demand is urgent and any additional expenditure involved by not procuring through advertised tender enquiry is justified in view of urgency. The Department/ agency should also put on record the nature of the urgency and reasons why the
procurement could not be anticipated.

b) There are sufficient reasons, to be recorded in writing by the competent authority, indicating that it will not be in public interest to procure the goods through advertised tender enquiry.

c) The sources of supply are definitely known and possibility of fresh source(s) beyond those being tapped, is remote.

d) Wherever felt necessary (for example – number of approved suppliers is not sufficient and all the established sources of supply are not definitely known), Advertised Tender Enquiry may be issued, even if the estimated value of procurement is less than Rs. 5 lakh (Rupees five lakh) only.

14. **Two bid system:** For purchasing high value plant, machinery etc. of a complex and technical nature, bids may be obtained in two parts as under:

(i) Technical bid consisting of all technical details alongwith commercial terms and conditions; and

(ii) Financial bid indicating item-wise price for the items mentioned in the technical bid.

The technical bid and the financial bid should be sealed by the bidder in separate covers duly superscribed and both these sealed covers are to be put in a bigger cover which should also be sealed and duly superscribed. The technical bids are to be opened by the purchasing competent authority at the first instance and evaluated by a competent committee or authority. At the second stage financial bids of only the technically acceptable offers should be opened for further evaluation and ranking before awarding the contract.

15. **Late Bids:** In the case of advertised tender enquiry or limited tender enquiry, late bids (i.e. bids received after the specified date and time for receipt of bids) should not be considered

16. **Number of Responsive Bids/ Lack of Competition:** Sometimes, against advertised/ limited tender cases, the Department may not receive sufficient number of bids and/or after analysing the bids, ends up with one responsive bid.

In such situations, the Department is first to check whether, while floating/issuing the enquiry, all necessary requirements and formalities like standard conditions, industry friendly specification, wide publicity, sufficient time for bidding, etc. were fulfilled.

If not, fresh enquiry is to be issued after rectifying the deficiencies. However, if after scrutiny it is found that all such aspects were fully taken care of and in spite of that the purchaser ends up with only one responsive bid, contract may be placed on that bidder provided the quoted price is reasonable.

Approval of Government or next higher authority may be obtained for acceptance of the single responsive bid.

17. **Single Tender Enquiry:** Procurement from a single source may be resorted to in the following circumstances:

(i) It is in the knowledge of the user department that only a particular firm is the manufacturer of the required goods.

(ii) In a case of emergency, the required goods are necessarily to be purchased from a particular source and the reason for such decision is to be recorded and
approval of Government or next higher authority obtained.

(iii) For standardisation of machinery or spare parts to be compatible to the existing sets of equipment (on the advice of a competent technical expert and approved by the Government or next higher authority), the required item is to be purchased only from a selected firm.

**Note:** Proprietary Article Certificate in line with the following form is to be provided by the competent authority before procuring the goods from a single source.

(i) The indented goods are manufactured by M/s................
(ii) No other make or model is acceptable for the following reasons................
(iii) Concurrence of Finance Wing to the proposal is available vide ..............
(iv) Approval of the competent authority is available vide: ...........
                                                                                     ..............................................................................................................................
                                                                                     ..............................................................................................................................

(Signature with date and designation of the procuring officer)

18. **Quotation received from Dealers/ Agents for items not manufactured by them:** When a firm send quotation for an item manufactured by some different company, the firm is also required to attach in its quotation that manufacturer’s authorisation certificate and also manufacturer’s confirmation of extending the required warranty for that product (in addition to the tenderers’ confirmation to required warranty). If the firm is an authorized agent/dealer of that manufacturer, certified documentary evidence to this effect is to be attached along with the quotation. This is necessary to ensure quotation from a responsible party offering genuine product, also backed by warranty obligation from the concerned manufacturer.

19. **Contents of Bidding Document:** All the terms, conditions, stipulations and information to be incorporated in the bidding document are to be shown in the appropriate chapters. The structure of a sample format for this purpose is indicated below:

   Chapter – 1: Instructions to Bidders.
   Chapter – 2: Conditions of Contract.
   Chapter – 3: Schedule of Requirements.
   Chapter – 4: Specifications and allied Technical Details.
   Chapter – 5: Price Schedule *(to be utilised by the bidders for quoting their prices)*.
   Chapter – 6: Contract Form.

Other standard forms, if any, as decided by the Department may be used with the approval of the competent authority.
20. **Maintenance Contract:** Depending on the cost and nature of the goods to be purchased, it may be necessary to enter into maintenance contract(s) of suitable period either with the supplier of the goods or with any other competent firm, not necessarily the supplier of the subject goods.

   It must be kept in mind that the ordered goods/items are maintained free of charge by the supplier during its warranty period or such other extended periods as the contract terms may provide and the paid maintenance should commence only thereafter.

21. **Bid Security:** To safeguard against a bidder’s withdrawing or altering its bid during the bid validity period in the case of advertised or limited tender enquiry, bid security (also known as earnest money) is to be obtained from the bidders except those who are exempted from paying bid security. Amount of bid security should generally be between two percent to five percent of the estimated value of the goods to be procured. The exact amount of bid security, as determined by the Department is to be indicated in the bidding documents. The bid security may be obtained in the form of account payee demand draft, fixed deposit receipt, banker's cheque, bank guarantee from any of the commercial banks in an acceptable form etc, safeguarding the purchaser's interest in all respects. The bid security is normally to remain valid for a period of forty-five days beyond the final bid validity period. The Model Bank Guarantee Format for furnishing EMD is at Annexure-I.

   (i) Bid securities of the unsuccessful bidders should be returned to them at the earliest after expiry of the final bid validity period and latest by the 30th day after the award of the contract.

   (ii) The local MSEs registered with respective DICs, Khadi, Village, Cottage & Handicraft Industries, OSIC and NSIC shall pay 25% of the prescribed security deposit while participating in tenders of Govt. Departments and Agencies under its control.

22. **Performance Security:**

   i) To ensure due performance of the contract, performance security is to be obtained from the successful bidder awarded the contract. Performance security should be for an amount of five to ten per cent of the value of the contract. Performance security may be furnished in the form of an account payee demand draft, fixed deposit receipt from a commercial bank, bank guarantee from a commercial bank in an acceptable form etc safeguarding the purchaser’s interest in all respects. The Model Bank Guarantee Format for Performance Security is at Annexure-II.

   ii) Performance security should remain valid for a period of sixty days beyond the date of completion of all contractual obligations of the supplier including warranty obligations. In case of a contract of competitively small value and/or for simpler stores, Department may decide to scale down the performance security by a suitable amount during the warranty period. If the department decides in this line, then suitable stipulation to this effect is to be incorporated in the bidding document itself.

   iii) Bid security should be refunded to the successful bidder on receipt of performance security.

23. **(1) Advance payment to supplier:** Ordinarily, payments for services rendered or supplies made should be released only after the services have been rendered or supplies made. However, it may become necessary to make advance
payments in the following types of case:-

(i) Advance payment demanded by firms holding maintenance contracts for servicing of air-conditioners, computers, other costly equipment, etc.

(ii) Advance payment demanded by firms against fabrication contracts, turn-key contracts etc.

(iii) 100% advance payment for procurement of arms and ammunitions from Ordnance Factories.

(iv) Other security related procurement made by Home Department.

Such advance payments should not exceed the following limits except in case of procurement of arms and ammunitions from Ordnance Factories:

(i) Thirty percent of the contract value to private firms;

(ii) Forty percent of the contract value to a State or Central Government agency or a Public Sector Undertakings; or

(iii) In case of maintenance contract, the amount should not exceed the amount payable for six months under the contract.

In exceptional cases, Administrative Departments may relax the ceilings mentioned above with prior concurrence of the Finance Department. While making any advance payment as above, adequate safeguards in the form of bank guarantee etc. should be obtained from the firm. However, bank guarantee need not be insisted upon in case of procurement of arms and ammunitions from Ordnance Factories. The Model Agreement for supply of goods and Bank Guarantee Format for Advance Payment are at Annexure-III and Annexure-IV respectively. Further, such advance payments should be generally interest bearing, suitable percentages for which are to be decided on case-to-case-basis.

(2) Part payment to suppliers: Depending on the terms of delivery incorporated in a contract, part payment to the supplier may be released after it dispatches the goods from its premises in terms of the contract.

24. Transparency, competition, fairness and elimination of arbitrariness in the procurement process: All government purchases should be made in a transparent, competitive and fair manner, to secure best value for money. This will also enable the prospective bidders to formulate and send their competitive bids with confidence. Some of the measures for ensuring the above are as follows:-

i) The text of the bidding document should be self-contained and comprehensive without any ambiguity. All essential information, which a bidder needs for sending responsive bid, should be clearly spelt out in the bidding document in simple language. This will also enable the prospective bidders to formulate and send their competitive bids with confidence. The bidding document should inter alia include:

   (a) the criteria for eligibility and qualification to be met by the bidders. (The eligibility criteria should take care of the supplier’s eligibility to receive such Government contract. The qualification criteria should take care of supplier’s past performance, experience, technical competence and production capacity of the subject goods, financial strength to handle the contract successfully etc.)
(b) eligibility criteria for goods indicating any legal restrictions or conditions about the origin of goods etc which may required to be met by the successful bidder;

(c) the procedure as well as date, time and place for sending the bids;

(d) date, time and place for public opening of bids;

(e) terms of delivery

(f) special terms affecting performance, if any.

(g) Criteria for determining responsiveness of bids, criteria as well as factors to be taken into account for evaluating the bids on a common platform and the criteria for awarding the contract to the responsive lowest bidder should be clearly indicated in the bidding documents.

(h) Suitable provision for settlement of disputes, if any, emanating from the resultant contract, should be kept in the bidding document.

(i) suitable provisions for enabling a bidder to question the bidding conditions, bidding process and/ or rejection of its bid.

(j) suitable clause mentioning that the resultant contract will be interpreted under Indian Laws.

ii) Some important aspects to be kept in mind while making public purchase are:

a) The specifications of the required goods should be clearly stated without any ambiguity so that the prospective bidders can send meaningful bids. In order to attract sufficient number of bidders, the specification should be broad based to the extent feasible. Efforts should also be made to use standard specifications which are widely known to the industry. The specification of the required goods stores to be purchased should be precise. The essential technical functions required to be performed by the goods store are to be indicated without including superfluous and non-essential features, which may result in unwarranted expenditure. While inviting competitive bids (i.e., other than Single Tender enquiry), brand name and/ or model number should not be mentioned in the specification and in case the same is unavoidable due to some specific reason, such brand name/ model number should be qualified with “or equivalent”. Standard specifications, which are widely known to the industry, should be utilized to the maximum extent possible. Mandatory/ statutory regulations, if any, applicable for the goods store in question should also be indicated.

b) The bidders should be given reasonable time for sending their bids

c) The bids should be opened in public and authorised representatives of the bidders should be permitted to attend the bid opening

d) Late bids are not be considered

e) Pre-bid conference: In case of turn-key contract (s) or contract (s) of special nature for procurement of sophisticated and costly equipment, a suitable provision is to be kept in the bidding documents for a pre-bid conference for clarifying issues and clearing doubts, if any, about the specifications and other allied technical details of the plant, equipment and machinery projected in the bidding document. The date, time and place of pre-bid conference should be indicated in the bidding
document. This date should be sufficiently ahead of bid opening date.

f) Bids should be evaluated in terms of the conditions already incorporated by the Department in the bidding documents, which were issued/sold to the bidders. No new condition, which was not incorporated in the bidding documents should be brought in for evaluation of the bids. Similarly, no condition, already incorporated in the bidding document should be ignored during the bid evaluation process. Determination of a bid's responsiveness should be based on the contents of the bid itself without recourse to extrinsic evidence.

g) Bidders should not be permitted to alter or modify their bids after expiry of the deadline for receipt of bids.

h) Negotiation with bidders after bid opening must be severely discouraged. However, in exceptional circumstances where price negotiation is necessary due to some unavoidable circumstances, the same may be resorted to only with the lowest evaluated responsive bidder.

i) If a special situation arises, where the lowest evaluated responsive bidder is not in a position to supply the full quantity required, the remaining quantity, as far as possible, be ordered on the next higher responsive bidder(s) at the rate offered by the lowest evaluated responsive bidder, after obtaining specific approval from the competent authority on the specific recommendation of the respective purchase committee.

j) The name of the successful bidder(s) receiving the contract should be mentioned in the Department’s notice board and/or its bulletin and/or its website.

25. Efficiency, Economy and Accountability in Public Procurement System: Public procurement procedure is also to ensure efficiency, economy and accountability in the system. To achieve the same, the following key areas should be addressed –

i) The Departments should ensure placement of contract within the original validity of the bids. Extension of bid validity must be discouraged and resorted to only in exceptional circumstances.

ii) To ensure achieve placement of contract within the original offer validity period, the required offer validity period (which must not be too long) for processing the case should be decided in the planning stage and the same is to be incorporated in the bidding document.

iii) Further, to avoid delay in procurement process, appropriate time frame for each stage of procurement (from bid opening to placement of contract) should be prescribed by the Department. Such a timeframe will also make the concerned purchase officials more alert.

iv) The State Purchase Organisation (e.g., Directorate of Export Promotion & Marketing) should bring into the rate contract system more and more common user items which are frequently needed in bulk by various Government departments. The State Purchase Organisation should also ensure that the rate contracts remain available without any break.

26. Buy-Back Offer: When it is decided to replace an existing old item(s) with a new/better version, the Department may trade the existing old item while purchasing the new one by issuing suitable bidding document for this purpose. The condition of the old item, its location and the mode of its handing over to the successful bidder are
also to be incorporated in the bidding document. Further, the bidder should be asked to quote the prices for the item (to be offered by them) with rebate for the old item and also, without any rebate (in case they do not want to lift the old item). This will enable the Department either to trade or not to trade the old item while purchasing the new one.

27. E-Procurement:

(i) Government may from time-to-time, prescribe adoption of e-procurement for different stages of procurement and different types of procurement, and to the extent thereof, the procedure prescribed herein, shall be deemed to be modified for substituting written communication by e-communication in a manner that improves completion, efficiency and transparency without affecting the sanctity, security and recording of such communication and the information contained therein.

(ii) Government shall create one or more websites for posting all matters which are required to be brought to the attention of the public in accordance with prescribed procurement procedure viz. Tender enquiries, corrigenda thereon and details of bid awards etc. The website(s) will provide an electronic platform for e-invitation, e-bidding and e-payment for all stages and types of procurement as well as an interface with all stakeholders. It will provide all services such as registration of vendors, accessing details of procurement made, tenders awarded, tenders advertised etc. It will function as an IT-enabled exchange linking the various Government agencies in need of procurement of goods and services on the one hand and the vendors/service providers and the e-procurement service providers on the other. Operational Guidelines would be issued in this regard as soon as the Portal is ready to function.


By Order of Governor

Sd/- J. K. Mohapatra

Principal Secretary to Government
Annexure–I

Model Bank Guarantee Format for furnishing EMD

[Ref. Para 21]

Whereas ………………………………………………….(hereinafter called the “tenderer”) has submitted their offer dated………. for the supply of ……………………………………………….. (hereinafter called the “tender”) against the purchaser’s tender enquiry No. …………..

KNOW ALL MEN by these presents that WE ……………………………………. of ………………………………… having our registered office at ……………………………… are bound unto ………………… (hereinafter called the “Purchaser”) in the sum of ………………………………… for which payment will and truly to be made to the said Purchaser, the Bank binds itself, its successors and assigns by these presents.

Sealed with the Common Seal of the said Bank this……….. day of ……………20…..

THE CONDITIONS OF THIS OBLIGATION ARE:

(1) If the tenderer withdraws or amends, impairs or derogates from the tender in any respect within the period of validity of this tender.
(2) If the tenderer having been notified of the acceptance of his tender by the Purchaser during the period of its validity:-
   a) If the tenderer fails to furnish the Performance Security for the due performance of the contract.
   b) Fails or refuses to accept/execute the contract.

WE undertake to pay the Purchaser up to the above amount upon receipt of its first written demand, without the Purchaser having to substantiate its demand, provided that in its demand the Purchaser will note that the amount claimed by it is due to it owing to the occurrence of one or both the two conditions, specifying the occurred condition or conditions.

This guarantee will remain in force upto and including 45 days after the period of tender validity and any demand in respect thereof should reach the Bank not later than the above date.

Our ………………………………………………………………………………………………………………… branch at ………………… * (Name & Address of the * branch) is liable to pay the guaranteed amount depending on the filing of claim and any part thereof under this Bank Guarantee only and only if you serve upon us at our ………………… * branch a written claim or demand and received by us at our ………………… * branch on or before Dt.……………. otherwise bank shall be discharged of all liabilities under this guarantee thereafter.

……………………………………
(Signature of the authorized officer of the Bank)
……………………………………
Name and designation of the officer
……………………………………
Seal, name & address of the Bank and address of the Branch

* Preferably at the headquarters of the authority competent to sanction the expenditure for purchase of goods or at the concerned district headquarters or the State headquarters.
Annexure-II

Model Bank Guarantee Format for Performance Security

[Ref. Para 22(a)]

To

The Governor of Odisha

WHEREAS……………………………………………………………………

(name and address of the supplier) (hereinafter called “the supplier”) has undertaken,
in pursuance of contract no……………… dated …………. to supply
…………………………… (description of goods and services) (herein after called “the
contract”).

AND WHEREAS it has been stipulated by you in the said contract that the
supplier shall furnish you with a bank guarantee by a scheduled commercial bank
recognized by you for the sum specified therein as security for compliance with its
obligations in accordance with the contract;

AND WHEREAS we have agreed to give the supplier such a bank guarantee;

NOW THEREFORE we hereby affirm that we are guarantors and responsible
to you, on behalf of the supplier, up to a total of …………………
………………………………………… (amount of the guarantee in words and
figures), and we undertake to pay you, upon your first written demand declaring the
supplier to be in default under the contract and without cavil or argument, any sum or
sums within the limits of (amount of guarantee) as aforesaid, without your needing to
prove or to show grounds or reasons for your demand or the sum specified therein.

We hereby waive the necessity of your demanding the said debt from the
supplier before presenting us with the demand.

We further agree that no change or addition to or other modification of the
terms of the contract to be performed thereunder or of any of the contract documents
which may be made between you and the supplier shall in any way release us from
any liability under this guarantee and we hereby waive notice of any such change,
addition or modification.

This guarantee shall be valid until the….. day of ………, 20……

Our ________________________________ branch at ____________*
(Name & Address of the ____________* branch) is liable to pay the guaranteed
amount depending on the filing of claim and any part thereof under this Bank
Guarantee only and only if you serve upon us at our ____________* branch a
written claim or demand and received by us at our ____________* branch on or
before Dt.__________ otherwise bank shall be discharged of all liabilities under this
guarantee thereafter.

(Signature of the authorized officer of the Bank)

Name and designation of the officer

Seal, name & address of the Bank and address of the Branch

* Preferably at the headquarters of the authority competent to sanction the
expenditure for purchase of goods or at the concerned district headquarters or the
State headquarters.
Model Agreement for Supply of Goods

[Ref. Para 23(1)]

THIS AGREEMENT made this ................. day of ............... 20........... BETWEEN M/s.................................................... & Co Ltd having registered office at in the State of..................... (hereinafter called the ‘Supplier’ which expression shall, unless excluded in the subject or context, include the heirs, successors, legal representatives, and permitted assigns) of the one Part.

AND

the Governor of Odisha (hereinafter called the ‘the Governor’ which expression shall, unless excluded in the subject or context, include the heirs, successors, legal representatives, and permitted assigns) of the other Part.

WHEREAS the Governor wants to purchase the goods mentioned in the schedule . NOW THESE PRESENT WITNESSES AND IT IS HEREBY AGREED AS FOLLOWS:

(1) That the time shall be the essence of the contract and the contractor shall supply the goods in the schedule completely so as to make delivery.................................... (place) on or before the date .................................... failure to do which will entitle the Governor to rescind the contract immediately.

(2) That the goods shall be of the specifications and price mentioned against each. Any variation on inspection will entitle the Governor to refuse the consignments either in whole or in part, as the case may be, the whole, if the part renders it useless.

(3) That the goods shall be inspected at.......................... (place) in the presence of the officers of both parties duly authorized in that behalf on a day fixed in a notice by either of the parties, provided such day is not postponed for more than a period of two months after the date given in the notice. Default by the Supplier shall disentitle him to raise any objection subsequently to the result of inspection made by the Governor in his absence and claim any compensation on that account.

(4) That the Supplier shall guarantee durability of the goods for a period of........ from the date of completion of supplies and installation in the case of machineries and any damage, done to the goods in the usual course of use or any deficiency, detected in them subsequent to such completion and installation and during the period aforesaid shall be made good to render due service at the cost of the Supplier within a period of two months from the date of receipt of the notice in that behalf and no decision shall be taken by the Supplier or any person on his behalf as to the defects or deficiency without notice to the Governor failure to do so shall be deemed that the Supplier has no intention to discharge the obligation and thereupon the amount of security, deposited separately or withheld from his bill, shall stand forfeited to the Governor. The Supply of goods other than machineries shall be deemed to be complete only after final approval by the officer duly authorised on inspection whose decision shall be final and in case of machineries exactly in the same manner and installation which would include test working for 7 days.

(5) The Goods shall be duly packed and insured by the Supplier for transit and be despatched as the risk of the carriers and the Governor shall not be responsible for any loss or damage during the transit or at any time prior to inspection and approval.
(6) That the price of goods shall be paid in advance or on the completion of supplies and installation as the case may be in agreed instalments on bills submitted, provided the Governor may withhold payment of…………………per cent of the total amount payable as security for the period of guarantee if no amount equal thereto has already been deposited as such.

(7) That any damage or deficiency if not removed during the stipulated period by the Supplier may be removed by the Governor at his cost to be reimbursed by the Supplier. Any amount payable to the Governor hereunder shall be recovered as public demand under the Orissa Public Demand Recovery Act, 1963 and shall bear 6% interest per annum till certificate for recovery is filed.

(8) That the Supplier shall deposit Rs……………….. towards earnest money at the time of acceptance of tender for due performance of the covenants hereof and such money shall be forfeited to the Governor in case of breach of all or any of the covenants.

(9) That any dispute arising hereunder shall be resolved in the following manner:

(10) That Sri……………………………is duly authorised in the order No............... dated……………….by the Governor and Shri…………………………on behalf of the company to execute the deed.

(11) The cause of action hereunder shall always be deemed to arise at………………

(12) That the stamp duty shall be borne by……………………………

<table>
<thead>
<tr>
<th>Name of the Goods</th>
<th>Specification with number and make etc</th>
<th>Price agreed</th>
</tr>
</thead>
<tbody>
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<table>
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<tr>
<th>Mode of Payment</th>
<th>% of Price</th>
<th>Condition precedent for payment</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advance Payment</td>
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<tr>
<td>Payment against</td>
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<tr>
<td>Supply / installation</td>
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<td></td>
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</tr>
</tbody>
</table>

IN WITNESS WHEREOF the parties hereto have signed this deed this day………………………… of……………… mentioned against the signature of each in the presence of………………

Witness
Annexure-IV

Model Bank Guarantee Format for Advance Payment
[Ref. Para 23(1)]

THIS DEED OF GUARANTEE made on .................. day of ............20...... BETWEEN ........................ Bank a Banking Company incorporated under the Banking Companies Act, 19.... And having its registered office at ....................... In the State of ............... (hereinafter called the ‘Guarantor’) of the ONE PART AND the Governor of Odisha (hereinafter called the ‘Government’) of the OTHER PART.

WITNESS AS FOLLOWS:–

In consideration of the Governor of Odisha (hereinafter called the ‘Government’) having agreed to advance a sum of ` .............. (………………………………………) to (name and address of the supplier) (hereinafter called “the supplier”) against supplies of articles concerned by and under the terms and conditions upon agreement dated made between supplier and the Governor of Odisha on the production of a bank guarantee for ’ .............. (…………………………………………..) we hereby guarantee the payment of sums of money that may be due to the Government on account of any breach of the terms and conditions contained in the aforesaid contract on demand with interest at 15% per annum till payment.

2. We hereby further agree that we are aware of all the terms and conditions of the said contract and shall abide by the decision of the Secretary to Government of Odisha, ....................... Department as to whether there has been any breach of the terms and conditions of the said contract and as to whether the supplier is liable to pay any sum as so determined.

3. Any demand made us for payment of any sum in discharge of this guarantee shall be conclusive proof of the fact that there has been a breach of said contract by the suppliers which warrants the enforcement of this guarantee and is binding on the Bank without prejudice to the claims and counter claims of the parties in the proper court of law.

4. This guarantee shall continue to be enforceable till all dues of the Government under or virtue of the said contract have been fully and paid and its claims are satisfied or discharged or till the .................. Department or the ....................... Government certifies the terms and conditions of the said contract have been fully and properly carried out by the said suppliers and accordingly discharges the guarantee subject however that the Government has no right under this bond after the expiry of ....................... From the date of its execution, unless the said Government choose to further extend the said period or extended period of guarantee by giving reasonable notice in writing to the bank on account of any special circumstances of which the Government shall be the sole judge.

This guarantee shall be valid until the ..... day of ......., 20......

Our _________________ branch at _________________* (Name & Address of the _________________* branch) is liable to pay the guaranteed amount depending on the filing of claim and any part thereof under this Bank Guarantee only and only if you serve upon us at our _________________* branch a written claim or demand and received by us at our _________________* branch on or before Dt. __________ otherwise bank shall be discharged of all liabilities under this guarantee thereafter.
* Preferably at the headquarters of the authority competent to sanction the expenditure for purchase of goods or at the concerned district headquarters or the State headquarters.

***************
MATTERS RELATING TO ODISHA SERVICE CODE
Sub: Ceiling on grant of Honorarium to a Government employee.

Honorarium is granted to Government employees for the work performed which is occasional or intermittent in character and either so labourious or of such special merit as to justify a special reward. The amount of honorarium is fixed with due regard to the value of the service performed by the Government employee in return of which it is given.

2. In order to bring uniformity and ensure economy, Government have been issuing guidelines in the matter from time to time. Keeping in view the implementation of O.R.S.P. Rules, 2008 and the consequential financial implications on this account, the maximum amount of honorarium payable to a Government employee during a financial year is subject to a ceiling of Rs. 20,000/- (Rupees twenty thousand) only in terms of F.D.O.M. No. 43552/F dated 12.10.2010.

3. The Government employees in certain cases, perform additional work of special and arduous nature on regular basis beyond the normal work of assigned to them for which they are paid monthly honorarium linked to their pay (including grade pay). Even honorarium of this nature has also come under the coverage of guidelines of Finance Department Office Memorandum No. 43552/F dated 12.10.2010. Imposition of the prescribed ceiling on the amount of honorarium in these cases would not be appropriate in so far the employees called upon to perform additional work on a regular basis need to be adequately compensated.

4. Having regard to the above aspects Government after careful consideration, have been please to decide that in cases where honorarium linked to pay is granted to Government employees for performing additional work of special and arduous nature on regular basis, the ceiling fixed on payment of honorarium vide F.D.O.M. No 43552/f dated 12.10.2010 shall not be applicable. The quantum of honorarium in such cases, will be decided by the competent authority with prior concurrence of the Finance Department keeping in view the value of additional service rendered by the employee and the terms and conditions laid down in F.D.O.M. No. 18239/F dated 13.5.1971 and No. 48239/F dated 23.10.1976.

Sd/- J. K. Mohapatra
Principal Secretary to Government
Sub : Admissibility of maternity leave to female Government servants.

Consequent upon the recommendation of Sixth Central Pay Commission relating to maternity leave of a Government employee and the relevant Office Memorandum No. 13018/2/2008, Dtd. 11.9.2008 in the Ministry of Personnel, Public Grievances & Pension [DoPT], Government of India, the State Government after careful consideration have been pleased to decide that the existing limit of 90 days as per the provisions of Rule 194 of the Orissa Service Code will be modified as follows:

(i) The existing ceiling of 90 days maternity leave provided under sub-rule(b) of Rule 194 of Orissa Service Code is enhanced to 180 days.

(ii) This shall take effect from 1st December, 2011.

(iii)In view of paragraph (ii) above, a women employee in whose case the period of 90 days of maternity leave has not expired on the aforesaid date shall be entitled to the modified maternity leave of 180 days.

Necessary amendments to the relevant provisions of Orissa Service Code shall be made to the above extent in due course.

Sd/- J. K. Mohapatra
Principal Secretary to Government
OFFICE MEMORANDUM

Sub: Paternity Leave to Government servants.

This AIS (Leave) Rules, 1955 as well as CCS (Leave) Rules provides for Paternity Leave to a male member of the service with less than two surviving children for a period of 15 days during the confinement of his wife for child birth. Keeping this in view, the State Government have been pleased to extend similar benefit to the employees of State Government.

(i) A male member of the State Government service with less than two surviving children can avail paternity leave for a period for 15 days during the confinement of his wife for child birth, i.e. up to 15 days or up to six months from the date of delivery of the child.

(ii) During such period of 15 days, he shall be paid leave salary equal to the pay drawn immediately before proceeding on leave.

(iii) The paternity leave may be combined with leave of any other kind.

(iv) The paternity leave shall not be debited against the leave account.

(v) If paternity leave is not availed of within the period as specified in para (i) above, such leave shall be treated as lapsed.

Note: The paternity leave shall not normally be refused under any circumstances except in case of exigencies of service of the employee as decided by the Government from time to time.

2. Necessary insertions of the aforementioned provision under the relevant rules of Orissa Service Code shall be made in due course.

Sd/- J. K. Mohapatra
Principal Secretary to Government
FINANCE DEPARTMENT
*****
No. 12383(225) /F, Dt. 31.03.2012
FIN-CS-II-LV-0003/2012

To

All Departments of Government/
All Heads of Department

Sub: Absence from duty on maternity ground by Female Contractual Employees engaged in different Departments of Government.

All Female employees engaged in Government Establishment on Contract basis with consolidated remuneration and having less than two surviving children are be eligible to get full consolidated remuneration for a period not exceeding 90 (ninety) days of her absence form duty on maternity ground in terms of Finance Department Circular No. 39847/F, Dt. 1.10.2007 on certain conditions outlined therein.

Government have enhanced the ceiling of 90(ninety) days of maternity leave provided under sub-rule(b) of Rule-194 of Orissa Service Code to 180 days in Finance Department O.M. No. 51856/F., Dt. 7.12.2011 in respect of State Government employees.

After careful consideration Government have been pleased to decide that in respect of all female employees engaged in Government establishment on contract basis with consolidated remuneration the existing ceiling of 90 days of absence from duty on maternity ground is enhanced to 180 days subject to condition that the tenure of maternity leave will be within the contractual period in maximum.

All other conditions outlined in F.D. Circular No. 39847/F., dt. 1.10.2007 will remain unchanged.

This shall be effective from 1st April, 2012.

Sd/- J. K. Mohapatra
Principal Secretary to government
MATTERS RELATING TO
ODISHA FINANCE SERVICE RULES AND ODISHA TAXATION & ACCOUNTS SERVICE RULES
FINANCE DEPARTMENT

NOTIFICATION

Bhubaneswar, dated the 6th June, 2011

No. 26050-OFS-II (P)-98/2011-F- In exercise of the powers conferred by the proviso to article 309 of the constitution of India, the Governor of Odisha hereby makes the following rules to regulate the method of recruitment and conditions of service of persons appointed to the Orissa Finance Service, namely :-

PART – I

GENERAL

1. Short title and commencement – (1) These rules may be called the Orissa Finance Service Rules, 2011.
(2) They shall come into force with effect from 28th February, 2009.

2. Definitions – (1) In these rules unless the context otherwise requires :-
(a) “Commission” means the Odisha Public Service Commission;
(b) “Board” means Selection Board Constituted under rule-8;
(c) “Department” means the Finance Department;
(d) “Government” means the Government of Odisha;
(e) “Persons with Disabilities (or Physically Handicapped Persons)” means a person who would be granted a disability certificate by competent authority as per the provisions under rule 4 of the Persons with Disabilities (Equal Opportunities, Protection of Right, and Full Participation) Orissa Rules, 2003;
(f) “Scheduled Castes and Scheduled Tribes” means such Castes and Tribes as notified by the President of India from time to time under Article 341 and 342 of the Constitution of India, respectively;
(g) “SEBC” means the Socially and Educationally Backward Classes of citizens other than the Scheduled Castes and Scheduled Tribes as may be specified by the State Government from time to time in the list under the Odisha State Commission for Backward Classes Act, 1993.
(h) “Sportsperson” means a person who would be issued with identity card as sportsperson by the Director, Sports as per Resolution No.24808/Gen dated 18th November, 1985 of General Administration Department;
(i) “Ex-servicemen” means a person as defined in the Odisha Ex-Servicemen (Recruitment to State Civil Services and Posts) Rules, 1985;
(j) “Probation” means a member of the service appointed on probation;
(k) “Select List” means the list finally approved by the Government containing the names of officer considered suitable for promotion in consultation with the Commission;
(l) “Service” means Orissa Finance Service; and
(m) “Year” means the Calendar Year.
(2) All other words and expressions used but not specifically defined in these rules shall, unless the context otherwise requires, have the same meaning as respectively assigned to them in the Orissa Service Code.

3. Constitution of the Service – The Service shall comprise the following cadres, namely :-
(i) Orissa Finance Service Group ‘A’ (Junior Branch)
(ii) Orissa Finance Service Group ‘A’ (Senior Branch)
(iii) Orissa Finance Service Group (Supertime Grade)
4. **Methods of Recruitment** – Subject to the provisions of these rules recruitment to the different cadres of the Service shall be made by the following methods, namely :-

(a) Not less than fifty percent of the posts in Group ‘A’ (Junior Branch) of the Service shall be filled up by the direct recruitment through Combined Competitive Recruitment Examination conducted by the Commission in accordance with the Odisha Civil Services (Combined Competitive Recruitment Examination) Rules, 1991 and not more than fifty percent of the posts by promotion from Odisha Taxation and Accounts Service; and

(b) in respect of Group ‘A’ (Senior Branch), Supertime Grade, Superior Administrative Grade and Special Secretary Grade of the Service, by promotion.

5. **Reservations** – Notwithstanding anything contained in these rules reservation of vacancies for –

   (a) Scheduled Castes and Scheduled Tribes shall be made in accordance with the provisions of the Odisha Reservation of Vacancies in Posts and Services (for Scheduled Castes and Scheduled Tribes) Act, 1975 and the rules made thereunder; and

   (b) SEBC, Women, Sportspersons, Ex-servicemen and Physically Handicapped persons shall be made in accordance with the provisions made under such Acts, rules, orders or instructions issued in this behalf by the Government from time to time.

6. **Eligibility Criteria for Promotion to the Post of OFS Group ‘A’ (Junior Branch)** –

   No member of the Orissa Taxation and Accounts Service shall be eligible for promotion to the Orissa Finance Service Group-A (Junior Branch) unless he/she has completed six years of service in the Orissa Taxation and Accounts Service on the 1st day of January of the year in which the Board meets:

7. **Eligibility Criteria for Promotion to the posts other than the posts of OFS Group ‘A’ (Junior Branch)** – (1) No person shall be eligible for promotion to the cadre of Orissa Finance Service Group ‘A’ (Senior Branch) unless he/she has completed at least six years of continuous service in the cadre of Orissa Finance Service Group ‘A’ (Junior Branch) as on the 1st day of January of the year in which the Board meets:

   Provided that persons recruited to Orissa Finance Service Group ‘B’ in accordance with Orissa Finance Service Rules, 1979 shall be eligible for promotion to Orissa Finance Service Group ‘A’ (Senior Branch) if he/she has completed at least six years of continuous service in Orissa Finance Service Group ‘B’ and Orissa Finance Service Group ‘A’ (Junior Branch) taken together on the 1st day of January of the year in which the Board meets:

   (2) No person shall be eligible for promotion to the cadre of Orissa Finance Service (Supertime Grade) unless he/she has completed at least ten years of continuous service in the cadre of Orissa Finance Service Group ‘A’ (Junior Branch)
and Orissa Finance Service Group ‘A’ (Senior Branch) taken together on the 1st day of January of the year in which the Board meets:

Provided that persons recruited to Orissa Finance Service Group ‘B’ in accordance with Orissa Finance Service rules, 1979 shall be eligible for promotion to Orissa Finance Service (Supertime Grade) if he/she has completed at least ten years of continuous service in the cadre of Orissa Finance Service Group ‘B’, Orissa Finance Service Group ‘A’ (Junior Branch) and Orissa Finance Service Group ‘A’ (Senior Branch) taken together as on the 1st day of January of the year in which the Board meets:

3) Appointment to Odisha Finance Service (Superior Administrative Grade) and Orissa Finance Service (Special Secretary Grade) shall be made on promotion from amongst the officers of Orissa Finance Service (Supertime Grade) and Orissa Finance Service (Superior Administrative Grade) respectively on the basis of merit and suitability with due regard to seniority.

8. Constitution of Selection Board

(1) (a) There shall be constituted a Board consisting of the following members to consider the cases of promotion to Group ‘A’ (Senior Branch), Supertime Grade, Superior Administrative Grade and Special Secretary Grade of the service namely :-

(i) Chief Secretary .......... Chairman
(ii) Secretary to Government, Finance Department .......... Member
(iii) Commissioner, Commercial Taxes, Odisha .......... Member
(iv) Special Secretary to Government, Finance Department...... Member Convenor

(b) There shall be constituted another Board consisting of the following members to consider the cases of promotion from Orissa Taxation and Accounts Service to Group ‘A’ (Junior Branch) of the service namely :-

(i) Secretary to Government, Finance Department .......... Chairman
(ii) Commissioner, Commercial Taxes, Orissa .......... Member
(iii) Director of Treasuries & Inspection, Orissa .......... Member
(iv) An officer of Finance Department not below the rank of Deputy Secretary (in charge of OFS Establishment) .......... Convener

(2) The recommendations of the Board shall be valid and can be acted upon notwithstanding the absence of any one of its members other than the Chairman:

Provided that the member so absenting was duly invited to attend the meeting of the Board and the majority of members of the Board attended the meeting.

9. Procedure for selection by the Board

– (1) The Board shall meet at least once in a year preferably in the month of January to prepare a list of officers, as are held by them, suitable for promotion to the next higher grade taking into account the existing vacancies and the anticipated vacancies for the year.

(2) The Board while considering the promotion cases of suitable officers and preparation of the lists shall follow the provisions of –

(a) The Odisha Civil Services (Zone of Consideration for Promotion) Rules, 1988.
(b) The Odisha Civil Services (Criteria for Promotion) Rules, 1992 and ;
(c) The Odisha Civil Services (Criteria for Selection for appointment including Promotion) Rules, 2003.

Provided that in case of promotion of Group ‘A’ (Junior Branch) cadre, the Reservation of vacancies in posts and services (for Scheduled Castes and Scheduled Tribes) Act, 1975 and the rules made there under shall also be followed.

10. Consultation with Commission

– The recommendations of the Board under sub-rule (2) of rule 8 shall be referred to the Commission along with service particulars in respect of all persons included in the list for its concurrence including those whose cases have not been recommended for promotion.
11. **Recommendation of Commission** – The Commission shall consider the lists prepared in accordance with rule 8 and recommend to the Government the lists of persons for appointment to different cadres in the Service by promotion.

12. **Select List** – (1) The lists recommended by the Commission under rule 11 shall be placed before Government and after approval shall form the select list,
(2) The lists shall ordinarily be in force for a period of one year or until fresh select lists are prepared whichever is earlier;
Provided that the Government may, at any time in consultation with Commission, for grave lapse in conduct or deterioration in standard of performance of duties on the part of any person included in the select list, remove the name of such persons from the list.

**PART – IV**

**OTHER CONDITIONS OF SERVICE**

13. **Appointment to the Service** – (1) Appointment to the Service by direct recruitment shall be made in the order in which the names of the persons appear in the select list furnished by the Commission.
(2) Appointment to the Service by promotion shall be made in the order in which the names of the persons appear in the select list under rule 12.

14. **Inter se seniority** – (1) The inter-se-seniority of the persons appointed to the service in a particular year shall be in the order in which their names appear in the select list.
(2) The inter-se-seniority of the persons appointed to Group ‘A’ (Junior Branch) of the service in a particular year shall be in the order in which their names appear in the list prepared by the Commission.
(3) The persons appointed by promotion in Group ‘A’ (Junior Branch) of the Service shall en-bloc be senior to those appointed by direct recruitment in that year.

15. **Probation and Confirmation** – (1) On appointment against a substantive vacancy, an officer shall be placed on probation for a period of two years, if he/she is a direct recruit or one year, if he/she is a recruit by promotion from the date of joining in the post.
Provided that Government may extend the period of probation or terminate the appointment on the ground of unsatisfactory performance in case of direct recruit or revert to feeder grade in case of promote as the case may be:
Provided further that Government may exempt or reduce the period of probation of an officer, if he/she has already worked against a vacancy of temporary nature for a period of two years or more or a portion thereof, if he/she is a direct recruit or one year or more or a portion thereof, if he/she is a recruit by promotion, by the time a substantive vacancy occurs for his/her absorption.
(2) On successful completion of probationary period and on passing the prescribed Departmental Examination an officer shall be confirmed against a substantive post.

16. **Departmental Examination** – Every person appointed to Orissa Finance Service Group ‘A’ (Junior Branch) of the service, shall during the period of probation or appointment against a vacancy of temporary nature pass such Departmental examination as may be prescribed by the Government from time to time.
Provided that Government may, if they so think fit for reasons to be recorded in writing, exempt any person or class of persons from passing the Departmental examination.
17. **Training** – (1) Every person appointed to Group ‘A’ (Junior Branch) of the Service by way of direct recruitment shall have to successfully complete one year induction Training during the period of probation at Madhusudan Das Regional Academy of Financial Management for confirmation in Group ‘A’ (Junior Branch) of the Service.

(2) Every person appointed to Group ‘A’ (Junior Branch) of the Service by way of promotion shall have to successfully complete four months Institutional Training during the period of probation at Madhusudan Das Regional Academy of Financial Management for confirmation in Group ‘A’ (Junior Branch) of the Service.

18. **Other Conditions of Service** – The conditions of service in regard to matters not covered by these rules shall be the same as are or may from time to time be prescribed by the Government.

**PART V
MISCELLANEOUS**

19. **Relaxation** – When it is considered by the Government that it is necessary or expedient so to do in public interest, it may, by order, for reasons to be recorded in writing, relax any provision of these rules in respect of any class or category of the employees in consultation with the Commission.

20. **Interpretation** – If any question arises relating to interpretation of these rules, the decision of the Government in Finance Department thereon shall be final.

21. **Repeal and Savings** – Orissa Finance Service Rules, 1979, regulations, instructions or orders in force immediately before the commencement of these rules in respect of the matters relating to the Service and covered by these rules are hereby repealed:

Provided that notwithstanding any order or appointment made or action taken or things done under these rules, regulations, instructions or orders so repealed shall be deemed to have been made, taken or done under corresponding provisions of these rules.

22. **Power to issue Instructions** – The Government may also issue executive instructions not in consistent with the provisions of these rules as they may consider necessary to regulate the matters not specifically covered by the provisions of these rules.

By order of the Governor

Sd/-
Principal Secretary to Government
No.26055-OFS-II (P)-97/2011-F- In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, the Governor of Odisha hereby makes the following ruled to regulate the methods of recruitment and conditions of service of persons appointed to the Odisha Taxation and Accounts Service, namely :-

PART –I
GENERAL

1. Short title and commencement – (1) These rules may be called the Odisha Taxation and Accounts Services Rules, 2011.
(2) They shall come into force on the date of their publication in the Odisha Gazette.

2. Definitions – (1) In these rules unless the context otherwise requires :-
(a) “Commission” means the Odisha Public Service Commission;
(b) “Board” means the Selection Board constituted under rule-9;
(c) “Department” means the Finance Department;
(d) “Government” means the Government of Odisha;
(e) “Persons with Disabilities (or Physically Handicapped Persons)” means a person who would be granted a disability certificate by competent authority as per the provisions under rule 4 of the Persons with Disabilities (Equal Opportunities, Protection of Right, and Full Participation) Odisha Rules, 2003;
(f) “Scheduled Castes and Scheduled Tribes” means such Castes and Tribes as notified by the President of India from time to time under Article 341 and 342 of the Constitution of India, respectively;
(g) “SEBC” means the Socially and Educationally Backward Classes of citizens other than the Scheduled Castes and Scheduled Tribes as may be specified by the State Government from time to time in the list under the Odisha State Commission for Backward Classes Act, 1993;
(h) “Sportspersons” means a person who would be issued with identity card as sportsperson by the Director, Sports as per Resolution No.24808/Gen dated 18th November, 1985 of General Administration Department;
(i) “Ex-serviceman” means a person as defined in the Odisha Ex-Servicemen (Recruitment to State Civil Services and Posts) Rules, 1985;
(j) “Probation” means a member of the service appointed on probation;
(k) “Select List” means the list finally approved by the Government containing the names of officers considered suitable for promotion in consultation with the Commission;
(l) “Service” means Odisha Taxation and Accounts Service Class-II; and
(m) “Year” means the Calendar Year.

(2) All other words and expressions used in these rules but not specifically defined shall, unless the context otherwise requires, have the same meaning as respectively assigned to them in the Odisha Service Code.

3. Constitution of Service – The Service shall consist of the following posts, namely:-
   (i) Additional Commercial Tax Officer of Commercial Tax Wing;
   (ii) Sub-Treasury Officer of Treasury Wing; and
   (iii) Accounts Officers of Accounts Wing.
PART-II
METHODS OF RECRUITMENT

4. Method of Recruitment – Subject to the provisions of these rules, recruitment to the posts in the Service shall be made by the following methods, namely :-
(a) not less than fifty percent of the posts shall be filled up by direct recruitment through the Combined Competitive Examination conducted by the Commission as per the provisions of the Odisha Civil Services (Combined Competitive Recruitment Examination) Rules, 1991;

(b) not more than thirty percent of the posts shall be filled up by way of promotion from among the members of the Odisha Sub-ordinate Finance Service Cadres and such other categories of employees as may be notified by the Government from time to time; and

(c) not more than twenty percent of the posts shall be filled up by way of selection as per rule 7 of these rules.

5. Reservation :- Notwithstanding anything contained in these rules, the vacancies in the services or posts, in case of direct recruitment shall be reserved for,-
(a) candidates belonging to Scheduled Castes and Scheduled Tribes and the same shall be filled up in accordance with the provisions contained in the Odisha Reservation of Vacancies in Posts and Services (for Scheduled Castes and Scheduled Tribes) Act, 1975 and the rules framed thereunder; and

(b) SEBC, Women, Sportspersons, Ex-servicemen and Physically Handicapped persons in accordance with the provisions made under such rules, orders or instructions issued in this behalf by Government from time to time.

PART-III
PROMOTION AND SELECTION

6. Eligibility Criteria for Promotion –

No member under clause (b) of rule 4 shall ordinarily be eligible for promotion to the Service unless –

(i) He/She has worked for at least five years in his/her original service or grade, and

(ii) He/She has passed the prescribed departmental examination, if any,

7. Eligibility Criteria for Selection – (1) No person under clause (c) of rule 4 shall be considered for appointment by selection unless –

(a) He/She is of outstanding merit and ability.

(b) He/She has worked for three years in a post carrying a scale of pay Rs.9300-34800/- and Grade Pay Rs.4200/- in PB-2.

(c) He/She has passed the prescribed Departmental Examination

(2) He/She must not be more than 50 years of age on the 1st day of April of the year in which the selection is made.
8. Preparation of Gradation List – For the purpose of consideration in promotion to the service under clause (b) or rule 4, a common gradation list of officers of all the base cadres shall be prepared on the basis of their date of substantive appointment to their respective cadres; Provided that the inter-se-seniority fixed in their respective cadre shall not be violated; Provided further that in case, the date of appointment of two or more officers happen to be the same, the person elder in age shall be placed above the younger.

9. Constitution of Selection Board – (l) There shall be constituted a Selection Board consisting of the following members to consider the cases of promotion and selection to the service, namely:–

(a) Secretary to Government, Finance Department ........ Chairman
(b) Commissioner, Commercial Taxes Odisha ........ Member
(c) Director of Treasuries & Inspection, Odisha ........ Member
(d) An Officer of Finance Department not below the rank of Deputy Secretary (in charge of Establishment of the service) ........ Member Convenor

(2) The recommendation of the Board shall be valid and can be acted upon notwithstanding the absence of any one of its members other than the Chairman; Provided that the member so absenting was duty invited to attend the meeting of the Board and the majority of members of the Board attended the meeting.

10. Procedure for Selection by the Board –

(1) The Board shall meet at least once in a year preferably in the month of January to prepare a list of officers suitable for appointment to the next higher grade taking into account the existing vacancies and the anticipated vacancies for the year.

(2) The Board while considering the promotion cases of suitable officers / employees and preparation of the lists shall follow the provisions of–
(a) The Odisha Reservation of Vacancies in Posts and Services (for Scheduled Castes and Scheduled Tribes) Act, 1975 and the rules made there under
(b) The Odisha Civil Services (Zone of Consideration for Promotion) Rules, 1988,
(c) The Odisha Civil Services (Criteria for Promotion) Rules, 1992 and
(d) The Odisha Civil Services (Criteria for Selection for appointment including Promotion) Rules, 2003

11. Consultation with Commission- The recommendations of the Board under rule 9 shall be referred to the Commission along with service particulars in respect of all persons included in the list for its concurrence including those who have not been recommended.

12. Recommendation of Commission - The Commission shall consider the lists prepared in accordance with rule 9 and recommended to the Government
(a) The list of persons for appointment to the Service or posts by promotion under clause (b) or rule 4 arranged in order of merit
(b) The list of persons for appointment to the Service or posts by selection under clause (c) of rule 4 arranged in order or merit.
13. **Select List** -
   (1) The lists recommended by the Commission shall be placed before Government and after approval shall form the select list.
   (2) The lists shall ordinarily be in force for a period of one year or until fresh list is prepared whichever is earlier:

   Provided that the Government may, at any time in consultation with Commission, for grave lapse in conduct or deterioration in standard of performance of duty on the part of any person included in the list remove the name of such persons from the list.

**PART – IV**

**OTHER CONDITIONS OF SERVICE**

14. **Appointment to the Service** –
   (1) Appointment to the Service by direct recruitment shall be made in the order in which the names of persons appear in the lists furnished by the Commission.
   (2) Appointment to the Service by promotion and selection shall be made in the order in which names of persons appear in the select lists under rule-13.

15. **Inter-se-seniority** – The inter-se-seniority of the officers appointed to the Service in a particular year shall be in the order in which their names appear in the list furnished by the Commission or in the respective select list, as the case may be:

   Provided that officers appointed by promotion under clause (b) of rule 4 shall en-bloc be senior to those appointed by the direct recruitment under clause (a) of rule 4 in a year:

   Provided further that officers appointed by selection under clause (c) of rule 4 shall en-bloc be senior to those appointed by promotion under clause (b) of rule 4 in a year.

16. **Probation and Confirmation** -
   (1) On appointment against substantive vacancies an officer shall be placed on probation for a period of two years, if he/she is a direct recruit or one year, if he/she is a recruit by promotion and selection from the date of joining the post.

   Provided that Government may extend the period of probation or terminate the probation of an officer on grounds of unsatisfactory performance:

   Provided further that Government may exempt or reduce the period of probation of an officer, if he/she has already worked against the vacancy of temporary nature for a period of two years or more or a portion thereof, if he/she is a direct recruit or one year or more or a portion thereof, if he/she is a recruit by promotion and selection, by the time a substantive vacancy occurs for his/her absorption.

   (2) On successful completion of probationary period and on passing the prescribed Departmental examination an officer shall be confirmed against a substantive post.

17. **Departmental Examination** –

   Every person appointed to the Service shall during the period of probation or appointment against a vacancy of temporary nature pass such Departmental Examination as may be prescribed by the Government from time to time:

   Provided that Government may, if they so think fit for reasons to be recorded in writing, exempt any person or class of persons from passing the Departmental Examination.
18. Training – (a) Every person appointed to the Service by way of direct recruitment shall have to successfully complete one year Induction Training at Madhusudan Das Regional Academy of Financial Management for confirmation in the Service.
(b) Every person appointed to the Service by way of Promotion & Selection shall have to successfully complete four months Institutional Training at Madhusudan Das Regional Academy of Financial Management for confirmation in the Service.

19. Other Conditions of Service – The conditions of service in regard to matters not covered by these rules shall be the same as are or as may from time to time be prescribed by the Government.

PART – V
MISCELLANEOUS

20. Relaxation – When it is considered by the Government that it is necessary or expedient so to do in public interest, it may, by order, for reasons to be recorded in writing, relax any provision of these rules in respect of any class or category of the employees in consultation with the Commission.

21. Interpretation – If any question arises relating to interpretation of these rules, the decision of the Government in Finance Department thereon shall be final.

22. Repeal and Savings – All rules, regulations, instructions or orders in force immediately before the commencement of these rules in respect of the matters relating to the service and covered by these rules are hereby repealed:
   Provide that notwithstanding any order or appointment made, action taken or things done under the rules, regulations, instructions or orders so repealed shall be deemed to have been made, taken or done under corresponding provisions of these rules.

23. Power to issue instructions – The Government may also issue executive instructions not in consistent with the provisions of these rules as they may consider necessary to regulate the matters not specifically covered by the provisions of these rules.

By the order of the Governor

Sd/-
Principal Secretary to Government
FINANCE DEPARTMENT
NOTIFICATION

Bhubaneswar, dated the 22nd December, 2011

No. OFS-II (P)-97/2011(Pt)- 54047/Gen. In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, the Governor of Odisha is pleased to make the following rules to amend the Odisha Taxation and Accounts Service Rules, 2011 namely :-

1. (1) These rules may be called the Odisha Taxation and Accounts Services (Amendment) Rules, 2011.

(2) They shall come into force on the date of their publication in the Odisha Gazette.

2. In the Odisha Taxation and Accounts Service Rules, 2011 (here-in-after referred to as the said rules), in rule-4, in clause (b), (a) the symbol “;” and the word “and” appearing at the end shall be substituted by the following symbol namely: “;” and (b) the following proviso to clause (b) shall be substituted; namely:-

“Provided that the vacancies in any year in the Odisha Sub-ordinate Finance Service cadres shall be divided amongst the Assistant Commercial Tax Officers, Audit Personnel of Local Fund Audit Organisation and the Accountants of the Treasuries in the ratio of 5:4:1 or as may be notified by Government from time to time.”

3. In the said rules, rule 8 shall be deleted.

4. In the said rules, in rule 9, after clause(c) the following clause shall be inserted; namely :-

“(c-1) Examiner, Local Accounts : Member”

5. In the said rules, rule 15 shall be substituted by the following rule, namely:-

“15. Inter-se seniority – The inter-se seniority of the officers appointed to the service in a particular year shall be in the order in which their names appear in the list furnished by the Commission.

Provided that the inter-se seniority of officers appointed by promotion under clause (b) of rule 4 in a year shall be fixed on the basis of their length of service in the feeder grade and shall en bloc be senior to those appointed by selection under clause (c) of rule 4 in that year:

Provided further that officers appointed by selection under clause (c) of rule 4 in a year shall en bloc be senior to those appointed by direct recruitment under clause (a) of rule 4 in that year.”

By order of the Governor

Principal Secretary to Government

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MATTERS RELATING TO ODISHA REVISED SCALES OF PAY RULES
FINANCE DEPARTMENT

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No. 28999 /F., Dt. 27.06.2011
PCC(A)-2/11(Pt.-1)

RESOLUTION

Sub:- Revision of pay scale of Multi Purpose Health Supervisor (Male) at par with Multi Purpose Health Supervisor (Female).

With a view to implementing the Multi Purpose Workers Scheme in the State and to bring uniformity in both the cadres of Multi Purpose Health Supervisor (Male) and (Female) in line with Government of India, the Health and Family welfare Department, issued their Resolution No.50409 dt.20.12.1997. In the said Resolution, the basic qualification, job responsibility and training of Multi Purpose Health Supervisor (Male) and Multi Purpose Health Supervisor (Female) were equated. Since there was separate scales of pay under different Pay rules in case of Multi Purpose Health Supervisor(Male) and Multi Purpose Health Supervisor (Female), the same persisted till the recent revision of pay under the O.R.S.P. Rules,2008. Being aggrieved, one Sri Ramesh Chandra Nayak& others preferred O.A. Case No.1484 (C)/2009 with prayer for parity in pay scales of Multi Purpose Health Supervisor (Male) with that of Multi Purpose Health Supervisor (Female), while the issue was pending before the Anomaly Committee. The Learned Tribunal in their Order dated 31.03.2010 directed that parity in pay scales be allowed to the applicants with the scale applicable to their lady counterparts. This was placed before the Anomaly Committee. On the advice of the Law Department, Government in Finance Department preferred appeal in Hon’ble High Court against the orders of the Learned Tribunal in W.P.(C) No.14827/2010. However, the Hon’ble Court dismissed the appeal on merit.

2. After dismissal of the appeal by the Hon’ble High Court, the issue was considered by the Anomaly Committee. The Committee had also sought for the advise of the Law Department with regard to implementation of the order of the Hon’ble High Court. On the basis of the advice received from the Law Department, the Anomaly Committee, in its meeting held on June 20, 2011 recommended to the State Government to implement the order of the Hon’ble High Court.

3. The State Government, after careful consideration of the recommendation of the Anomaly Committee, have been pleased to order revision of pay scale of Multi Purpose Health Supervisor (Male) from Rs.5200-20200+G.P.2400/- to Rs.9300-34800+G.P.4200/- at par with the pay scale of Multi Purpose Health Supervisor (Female). This revised pay scale shall come into force w.e.f. 31.03.2010 notionally. However, actual financial benefit shall be allowed w.e.f. 01.06.2011 respectively.

Order -Ordered that the Resolution be published in an Extraordinary issue of the Odisha Gazette.

By order of the Governor

Sd/- J. K. Mohapatra
Principal Secretary to Government

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FINANCE DEPARTMENT

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No. 34092 /F., Dt. 03.08.2011
PCC(A)-11/11

RESOLUTION

Sub:- Continuance of Anomaly Committee as a Standing Committee.

In partial modification of Finance Department Resolution No.48357/F., dt.24.11.2010, the State Government have been pleased to make the Anomaly Committee as a Standing Committee to consider anomalies, if any, pertaining to pay in revised pay structure under ORSP Rules 2008. The said Committee shall consist of the following :-

1. Development Commissioner-cum-Secretary to Government, P&C Department .......... Chairman
2. Principal Secretary, Finance Department ........ Member
3. Principal Secretary, Home Department ........ Member
4. Joint Secretary to Govt., Finance Department (In-Charge of P.C. Cell)......... Convenor

The Committee will devise its own procedure for conduct of its business. It may call for such information and take such evidence as may be considered necessary. Departments of Government and officers subordinate to them shall furnish such information / documents and assistance as may be required by the Committee. The Committee may Co-opt Member from other Departments if considered necessary.

3. The committee will continue as a Standing Committee fill finalisation of its recommendation and submission of its final report.

ORDER :- Ordered that the Resolution be published in an extraordinary issue of the Orissa Gazette and copies forwarded to all Departments of Government / all Heads of Department / Accountant General (Audit/ Accounts), Orissa, Bhubaneswar/ Deputy Accountant General Orissa, Puri.

By Order of the Governor

Sd/- J. K. Mohapatra
Principal Secretary to Government
FINANCE DEPARTMENT

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No. 37635 /F., Dt. 27.08.2011
PCC(A)-11/12

RESOLUTION

Sub:- Revision of pay scale of Multi Purpose Health Supervisor (Male) at par with Multi Purpose Health Supervisor (Female).

The Government, on re-consideration, have been pleased to revise the pay scale of Multi Purpose Health Supervisor (Male) from Rs. 5200-20,200/- + Grade Pay Rs. 2400/- to Rs. 9300-34,800/- + Grade Pay Rs.4200/- with effect from 31.03.2010 so as to keep it at par with the pay scale of Multi Purpose Health Supervisor (Female) in partial modification of Finance Department earlier Resolution No. 28999 dated 27.06.2011.

Order – Ordered that the Resolution be published in an extraordinary issue of the Odisha Gazette.

By Order of the Governor

Sd/- J. K. Mohapatra
Principal Secretary to Government
OFFICE MEMORANDUM

Sub:- Stepping up of pay/ antedation of pay of the Senior Government Employee for the second time at par with his junior under ORSP Rules, 2008.

Stepping up of pay / antedation of pay of the senior employee at par with his junior is allowed for the 2nd time under O.R.S.P. Rules, 2008, if otherwise admissible, with the concurrence of Finance Department as per the Finance Department Office Memorandum No. 44189/F. Dated 21.10.2010.

It is noticed that number of files relating to stepping up of pay/ antedation of pay of senior government servants who draw less pay than their juniors are being endorsed to the Finance Department for consideration increasing the workload in the Finance Department and delay in disposal of these cases, leading to dissatisfaction among employees.

With a view to ensuring early disposal and redressal of the aforesaid cases, Government have been pleased to decide that, henceforth the issue of second time stepping up of pay / antedation of pay of the government servant, if otherwise, admissible under governing rules, be disposed of at the level of Administrative Departments instead of being endorsed to the Finance Department.

It is also advised that cases where further interpretation of the existing rules and guidelines is felt necessary, the Administrative Department may refer the proposal to the Finance Department with sufficient reasons and views of the F.A. / A.F.A. concerned for necessary clarification.

Sd/- J. K. Mohapatra
Principal Secretary to Government
MATTERS RELATING TO
ODISHA CIVIL SERVICES (PENSION) RULES
Sub: Revision of pension/family pension, Gratuity and Commutation of Pension of Post-2006 pensioners/family pensioners.

In pursuance of the recommendations of the Sixth Central Pay Commission, the Government of India revised the pension/family pension/ gratuity and commutation of pension etc. for Central Government employees w.e.f. 01.01.2006. The State Government constituted a Fitment Committee to examine and workout the revision of retirement benefits of the State Government employees. Having regard to the recommendation of the Fitment Committee, the State Government revised the pensions/family pensions of the State Government employees w.e.f. 01.01.2006 in F.D Resolution No. 3653/F dated 19.01.2009. Government enhanced the maximum limit of Death-cum-Retirement Gratuity from Rs. 2.50 lakhs to Rs. 7.50 lakhs and adopted new methodology of commutation of pension and restoration period w.e.f. 01.12.2008.

2. Government received representations from retired employees against the aforesaid decision with prayer to extend the benefits of enhancement of maximum limit of Death-cum-Retirement Gratuity and adoption of new method of commutation of pension w.e.f. 01.01.2006 instead of 01.12.2008. While the issue was under serious consideration of the Anomaly Committee constituted by the State Government, some retired employees filed O.A. cases before the Hon’ble Orissa Administrative Tribunal, Bhubaneswar/ Cuttack challenging the aforesaid Resolution issued by the Finance Department. The Hon’ble Orissa Administrative Tribunal, Bhubaneswar vide their Order dated 27.07.2010 in O.A. No. 1320/09 issued direction that the State Respondents should take a positive decision on the issue within three months. In compliance of orders of the Hon’ble Tribunal, the Anomaly Committee examined and considered the issue in right perspective and recommended to enhance the upper ceiling of Gratuity from Rs. 2.50 lakhs to Rs. 7.50 lakhs w.e.f. 01.01.2006 instead of 01.12.2008.

3. The State Government, after careful consideration of the above recommendation of the Anomaly Committee have been pleased to enhance the maximum limit of Death-cum-Gratuity indicated at para 3 of Finance Department Resolution No. 3653/F dated 19.01.2009 to Rs. 7.50 lakhs w.e.f. 01.01.2006. Accordingly, the provisions of para-3 of Finance Department Resolution No. 3653/F dated 19.01.2009 stand modified and the employees who have retired during the period from 01.01.2006 to 30.11.2008 are entitled to DCRG upto a maximum of Rs. 7.5 lakhs on revision of their pay scales w.e.f. 01.01.2006.

4. All other provisions issued in Finance Department Resolution No. 3653/F dated 19.01.2009 remain unaltered.

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

By order of the Governor
Sd/- (J.K Mohapatra)
Principal Secretary to Government
Sub:  Dearness Relief (TI) @ 6% on pension/family pension w.e.f. 01.01.2011 in favour of the State Government pensioners/family pensioners.

Pension/family pension in receipt of pre-2006 and post-2006 State Government pensioners/family pensioners was revised w.e.f. 01.01.2006 in Finance Department O.M. No.3667/F dated 19.01.2009 and Finance Department Resolution No. 3653/F dated 19.01.2009 respectively. Accordingly, Dearness Relief (TI) was allowed on such revision of pension/family pension in Finance Department O.M. No. 42961/F dated 06.10.2010 at the rate of 45% w.e.f. 01.07.2010.

2. Government of India, Ministry of Personnel, Public Grievances & Pensions in their O.M. No.F.No.42/15/2011-P & PW(G) dated 29.03.2011 have enhanced the Dearness Relief admissible to the Central Government pensioners/ family pensioners from 45% to 51% w.e.f. 01.01.2011.

3. After careful consideration of the matter, the State Government have been pleased to decide that the Dearness Relief (TI) on pension shall be paid to the State Government pensioners/ family pensioners at the same rate of 6% on the revised basic pension/ family pension w.e.f. 01.01.2011. With sanction of one dose of Dearness Relief (TI) at the rate of 6%, the Dearness Relief now payable on the revised basic pension/ family pension will be enhanced from 45% to 51% w.e.f. 01.01.2011.

4. The additional dose of Dearness Relief shall also be admissible on additional basic pension/additional family pension available to the old pensioners/family pensioners based on their age as indicated in this Department O.M. No. 3667/F dated 19.01.2009 and Resolution No. 3653/F dt. 19.01.2009.

5. The additional dose of Dearness Relief (TI) shall also be admissible to the pensioners/ family pensioners of Non-Government aided educational institutions including Primary Schools under School & Mass Education Department and Non-Government aided educational institutions under Higher Education Department.

For the purpose of this Office Memorandum:

i) pension/ family pension in the case of the pre-01.01.2006 retires and where family pension was due prior to 01.01.2006 means the consolidated/revised pension or consolidated/ revised family pension, as the case may be in terms of Finance Department Office Memorandum No. 3667/F dated 19.01.2009.

ii) In the case of pensioners who have retired after 01.01.2006 or where family pension is sanctioned for the first time after 01.01.2006 the pension/family pension, means the basic pension/family pension as the case may be sanctioned on retirement/death.

6. Payment of Dearness Relief involving fraction of a rupee shall be rounded off to the next higher rupee.

7. Other provisions governing grant of Dearness Relief (TI) to Pensioners such as regulation of Dearness Relief during employment/ re-employment and regulation of Dearness Relief where more than one pension is drawn will remain unchanged.

Sd/- K.C. Mishra
Joint Secretary to Government
FINANCE DEPARTMENT

RESOLUTION

No. 18823/F. Bhubaneswar Dt. 21.04.2011
PEN-131/2010

Sub: Grant of Dearness Relief (TI) @ 12% with effect from 01.01.2011 in favour of the State Government pensioners who are in receipt of pension/provisional pension in the pre-revised scales of pay.

Dearness Relief (TI) on pension @ 103% is now being paid to the State Government pensioners on Basic Pension/ Basic Provisional Pension plus Dearness Pension taken together with effect from 01.07.2010 who are in receipt of their pension/provisional pension in the pre-revised scales of pay in Finance Department Resolution No. 46526/F dated 09.11.2010.

2. In the meantime, the Government of India, Ministry of Personnel, Public Grievances & Pensions, Department of Pension & Pensions Welfare, New Delhi vide their O.M. No.1(3)/2008-E-II(B) dated 31.03.2011 have sanctioned one additional does of Dearness Relief in respect of the Central Government pensioners’ who are in receipt of their pension/provisional pension in the pre-revised scale of pay @ 12% raising the existing dose of Dearness Relief from 103% to 115% w.e.f. 01.01.2011.

3. The State Government, after careful consideration of the matter, have been pleased to decide that the Dearness Relief (TI) on pension/provisional pension shall accordingly be paid to the State Government pensioners who are in receipt of their pension/provisional pension in the pre-revised scale of pay at the same rate of 12% on Basic Pension/ Basic Provisional Pension plus Dearness Pension taken together w.e.f. 01.01.2011. With sanction of above one dose of Dearness Relief (TI) of 12%, the Dearness Relief (TI) now payable on Basic pension/ Basic provisional pension plus Dearness Pension will be enhanced from 103% to 115% w.e.f. 01.01.2011 in respect of the pensioners who are in receipt of their pension/provisional pension in pre-revised scales of pay.

4. This additional dose of Dearness Relief (TI) shall also be admissible to the pensioners/family pensioners of Non-Government aided educational institutions including Primary Schools under School & Mass Education Department and Non-Government aided educational institutions under Higher Education Department.

5. The other terms and conditions of this Department Resolution No. 30401/F dated 20.06.2008 regarding sanction of Dearness Relief (TI) on pension/provisional pension basing on the pre-revised scale of pay remain unchanged.

ORDER: Order that the Resolution be published in the Orissa Gazette.

By order of the Governor

Sd/- K.C. Mishra
Joint Secretary to Government
In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Orissa is pleased to make the following rules, further to amend the Orissa Civil Services (Pension) Rules, 1992 namely:-

1. (1) These rules may be called the Orissa Civil Services (Pension) Amendment Rules, 2011.
(2) They shall come into force on the date of their publication in the Orissa Gazette.

2. In the Orissa Civil Services (Pension) Rules, 1992, (hereinafter referred to as the said rules), in rule 2, in sub-rule (1), in clause (b), after sub-clause (ii) the following sub-clause shall be inserted, namely:-
“(iii) in case of unmarried/widowed/divorced/disabled widowed/disabled divorced daughter even after attaining the age of twenty five years, until she gets married/re-married or starts earning her livelihood as prescribed in rule 56 or till her death whichever is earlier,“

3. In the said rules, in rule 49, in sub-rule (6), for clause (v), the following clause shall be substituted, namely:-
“(v) widowed/ divorced/disabled widowed/disabled divorced daughters including step-daughters and adopted daughters,”

1. In the said rules, in rule 56,
(i) in sub-rule (5),
(a) after clause (c), the following clause shall be inserted, namely:-
“(d) in the case of an unmarried daughter even after attaining the age of twenty five years till her marriage or death whichever is earlier subject to the condition that the monthly income of such daughter shall not exceed rupees four thousand four hundred and forty per month from employment in Government, semi-Government, statutory bodies, corporation, private sector, self-employment Salary/ income certificate shall be obtained from the employer in case when the incumbent is under the employment in Government, semi-Government corporation and private sector. In case she is self-employed or is in receipt of income from known sources other than employment, the statutory authority issuing the Income Certificate shall the competent authority to issue such certificate after causing due inquiry and calling for any records or reference to be satisfied enough to issue such Certificate.

N.B- The above benefit shall be admissible to such daughter beyond the age of twenty five years in order of their date of birth and the younger of them will not be eligible for family pension unless the next above her has become ineligible for grant of family pension. The family pension to unmarried daughters above the age of twenty five years shall be payable only after the other eligible children below the age of twenty five years cease to be eligible
to receive family pension and that there is no other disabled son and disabled unmarried daughter to receive the family pension”; and

(b) after clause (d) so inserted, the following further clause shall be inserted namely:-

“(e) in the case of widowed/ divorced /disabled widowed/ disabled divorced daughters even after attaining the age of twenty five years till their re-marriage or death whichever is earlier subject to the condition that in case of divorced daughter/ disabled divorced daughter, the divorce is valid in law and in the case of widowed / disabled widowed daughter, the family pension for life from the date of death of her husband and there is no other eligible unmarried daughter beyond the age of twenty five years and disabled son/disabled unmarried daughter to receive the family pension. The benefit of family pension for life shall be admissible to the widowed/divorced daughter only after cessation of the claim of disabled widowed/disabled divorced daughter. The other conditions governing grant of family pension to the unmarried daughters as specified in clause (d) shall also be applicable in the case of widowed/ disabled widowed/disabled divorced daughters for grant of family pension in their favour.”

(c) the existing proviso to clause (c) shall be deleted; and

(d) after clause (e) so inserted, the following proviso shall be added, namely:-

“Provided that if the son or unmarried daughter including widowed/ divorced daughter of a Government servant is suffering from any disorder or disabled of mind or is physically crippled or disabled so as to render him or her, unable to earn a living even after attaining the age of twenty five years, the family pension shall be paid to such son or unmarried daughter for life subject to the following conditions namely:-

(i) is such son or unmarried daughter is one among two or more children of the Government servant/ pensioner, the family pension shall be initially payable to the children in the order set out in clause © of sub-rule (7) hereinafter until the last child attains the age of twenty five years and thereafter the family pension shall be resumed in favour of the son or unmarried daughter suffering from disorder or disability of mind or who is physically crippled or disabled and shall be payable to him/her for life. The said benefit shall also be admissible in the case of disabled widowed/ disabled divorced daughter of a Government servant/ pensioner in case there is no other disabled son/disabled unmarried daughter and eligible unmarried daughter.

(ii) if there are more than one such son or unmarried daughter suffering from disorder or disability of mind or who are physically crippled or disabled, the family pension shall be paid in order of their birth and the younger of them will get the family pension only after the elder next above him/her ceases to be eligible.

Explanation – The similar principle shall also be adopted in case of disabled widowed/ disabled divorced daughter subject to the condition that there is no other disabled son or disabled unmarried daughter of the deceased Government servant/ pensioner.

(ii) in sub-rule (17), in clause(b), for sub-clause (ii) below the NOTE, the following sub-clause shall be substituted, namely :-

“(ii) (a) son/unmarried daughter who has not attained the age of twenty five years including such son and unmarried daughter adopted legally.
(b) unmarried/widowed/divorced/disabled widowed/disabled divorced daughters even after attaining the age of twenty five years including such daughter adopted legally.”

5. In the said rules, in rule 72, in sub-rule (3), after clause (b), the following clause shall be inserted, namely: -

“(c) where the deceased Government servant is survived by unmarried/widowed/ divorced daughters who have attained the age of eighteen years, such daughter may herself submit a claim in Form 14 to the Head of Office. But, in the case of disabled widowed/disabled divorced daughter, the guardian of such daughter or daughters may submit a claim in Form 14 to the Head of Office.”

6. In the said rules, in rule 80, in sub-rule 2, in clause (B) after sub-clause (ii), the following sub-clause shall be inserted, namely: -

“(iii) where the deceased pensioner is survived by unmarried/ widowed /divorced daughters who have attained the age of eighteen years such daughter may herself submit a claim in Form 14 to the Pension Disbursing Authority. But, in the case of disabled widowed/ disabled divorced daughter, the guardian of such daughter or daughters may submit a claim in Form 14 to the Pension Disbursing Authority.”

7. In the said rules in Form 14, in para 1,
(a) for sub-para (ii), the following sub-para shall be substituted, namely: -

“(ii) Guardian, if the deceased person is survived by child or children including disabled son/disabled daughter/disabled widowed/ disabled divorced daughters,” and

(a) after sub para (ii) so substituted, the following sub para shall be inserted, namely: -

“(iii) unmarried/ widowed /divorced daughters even after attaining the age of twenty five years;”

By order of Governor
Sd/-
Principal Secretary to Government
FINANCE DEPARTMENT

ANNEXURE

***

NOTIFICATION

No. 32750/F,
Pen-117/2011

Bhubaneswar, dated 23.07.2011

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Orissa is pleased to make the following rules, further to amend the Orissa Civil Services (Pension) Rules, 1992 namely:-

1. (1) These rules may be called the Orissa Civil Services (Pension) Amendment Rules, 2011.
   (2) They shall come into force on the date of their publication in the Orissa Gazette.

2. In the Orissa Civil Services (Pension) Rules, 1992, in rule 68, in sub-rule (3), for the words “three years” appearing against item (a) of the Note below, the words “one year” shall be substituted.

By order of the Governor

Sd/-

Principal Secretary to Government
FINANCE DEPARTMENT

***

No. 34612(255) /F, Pen-170/2011 Bhubaneswar, dated 09.08.2011

From

Shri K.C.Mishra,
Joint Secretary to Govt.

To

The Principal Secretaries /Commissioner-cum- Secretaries / Secretaries / Special Secretaries to Govt. All Departments,
All Heads of Departments/
All Collectors

Sub: Procedures to be followed for contribution upload of Divisional Accountants/ Divisional Accounts Officer of A.G. (A&E), Orissa and other Central Government employees covered under New Pension Scheme (NPS) and deputed to various offices of Government of Orissa.

Madam/Sir,

I am directed to say that the following procedures to be followed for contribution upload of Divisional Accountants/ Divisional Accounts Officer of A.G. (A&E), Orissa and other Central Government employees covered under New Pension Scheme (NPS) and deputed to various offices of Government of Orissa.

(i) The DDO concerned shall prepare the Pay bill in respect of these employees along with the prescribed format in Annexure-I, II and III (copy enclosed) and submit it in the concerned Treasury.

(ii) The employee’s contribution of the subscribers shall be deducted by the concerned Treasury Officer from their salary bills at the rate of 10% of their Pay + DA + GP at the level of Treasury.

(iii) The equal matching Government share shall be debited from the Head of Account “2071-01-117-1766-42007-820-0-1-0” by the Treasury Officer of the concerned Treasury. This matching Government share shall then be credited to the Head of Account “8342”.

(iv) After this the Treasury Officer concerned shall prepare one draft consisting of both employee’s share and matching Government’s share (Employer’s share) as it is done in case of other State Government Employees covered under New Pension Scheme.

(v) Based on the details in Annexure-III with unique number, the Treasury Officer concerned shall upload the details to the New Pension Scheme Contribution Accounting Network (NPSCAN) as it is done in case of other State Government Employees covered under New Pension Scheme.

(vi) After uploading of the details in NPSCAN, the Contribution Submission Form (CSF), which will contain the details of Subscriber’s Contribution File (SCF) will be generated. The Treasury
Officer concerned shall print the CSF and submit it to the Trustee Bank along with the Cheque / DD or through RTGS/ NEFT as it is done in case of other State Government Employees covered under New Pension Scheme.

(vii) The Treasury Officer concerned shall then submit the copy of the CSF containing details of SCF along with other information such as Name of the Employee, Permanent Retirement Account Number (PRAN), both the Government’s and Subscriber’s Contribution (shown separately) and Month and Year of contribution to Director of Treasuries & Inspection, Orissa, Bhubaneswar for onward transmission to A.G (A&E), Orissa for their record and reference.

(viii) The process of contribution in respect of these employees shall start from the salary bill of August, 2011 payable in September, 2011.

(ix) The deduction of employee’s and matching Government’s share for the month from February, 2011 to July, 2011 shall be made at one go in the manner described in Para (i), (ii), (iii), (iv), (v), (vi) and (vii) above.

Yours faithfully,

Sd/-

Joint Secretary to Government
Sub: Dearness Relief (TI) @ 7% on pension/ family pension with effect from 01.07.2011 in favour of the State Government pensioners/ family pensioners.

Pension/ family pension in respect of pre-2006 and post-2006 State government pensioners/ family pensioners was revised with effect from 01.01.2006 in Finance Department O.M. No.3667/F dated 19.01.2009 and Finance Department Resolution No. 3653/F dated 19.01.2009 respectively. Accordingly, Dearness Relief (TI) was allowed on such revision of pension/ family pension in Finance Department O.M. No. 18812/F dated 21.04.2011 at the rate of 51% w.e.f. 01.01.2011.

2. Government of India, Ministry of Personnel, Public Grievances & Pensions in their O.M. No. F.No.42/15/2011-P&PW(G) dated 05.10.2011 have enhanced the Dearness Relief admissible to the Central Government pensioners/ family pensioners from 51% to 58% w.e.f. 01.07.2011.

3. After careful consideration of the matter, the State Government have been pleased to decide that the Dearness Relief (TI) on pension shall be paid to the State Government pensioners/family pensioners at the same rate of 7% on the revised Basic Pension/ family pension w.e.f. 01.07.2011. **With sanction of one dose of Dearness Relief (TI) at the rate of 7%, the Dearness Relief now payable on the revised basic pension/ family pension will be enhanced from 51% to 58% w.e.f. 01.07.2011.**

4. The additional dose of Dearness Relief shall also be admissible on additional basic pension/ additional family pension available to the old pensioners/family pensioners based on their age as indicated in this Department O.M. No.3667/F dated 19.01.2009 and Resolution No. 3653/F dt. 19.01.2009.

5. The additional dose of Dearness Relief (TI) shall also be admissible to the pensioners/ family pensioners of Non-Government aided educational institutions including Primary Schools under School & Mass Education Department and Non-Government aided educational institutions under Higher Education Department.

For the purpose of this Office Memorandum:

i) Pension/ family pension in the case of the pre-01.01.2006 retirees and where family pension was due prior to 01.01.2006 means the consolidated/revised pension or consolidated revised family pension as the case may be in terms of Finance Department Office Memorandum No. 3667/F dated 19.01.2009.

ii) In the case of pensioners who have retired after 01.01.2006 or where family pension is sanctioned for the first time after 01.01.2006 the
pension/family pension means the basic pension/family pension, as the case may be sanctioned on retirement/death.

6. Payment of Dearness Relief involving fraction of a rupee shall be rounded off to the next higher rupee.

7. Other provisions governing grant of Dearness Relief (TI) to Pensioners such as regulation of Dearness Relief during employment/re-employment and regulation of Dearness Relief where more than one pension is drawn will remain unchanged.

Sd/-

Joint Secretary to Government
FINANCE DEPARTMENT

*****

RESOLUTION

No. 54817/F. Bhubaneswar, Dt. 27.12.2011
PEN-131/2011

Sub: Grant of Dearness Relief (TI) @ 12% with effect from 01.07.2011 in favour of the State Government pensioners who are in receipt of pension/provisional pension in the pre-revised scales of pay.

Dearness Relief (TI) on pension @ 115% is now being paid to the State Government pensioners on Basic Pension/Basic Provisional Pension plus Dearness Pension taken together with effect from 01.01.2011 who are in receipt of their pension/provisional pension in the pre-revised scales of pay in Finance Department Resolution No. 18823/F dated 21.04.2011.

2. In the meantime, the Government of India, Ministry of Personnel, Public Grievances & Pensions, Department of Pension & Pensions Welfare, New Delhi vide their O.M. F.No.42/15/2011-P&PW(G) dated 21.10.2011 have sanctioned one additional dose of Dearness Relief in respect of the Central Government pensioners who are in receipt of their pension/provisional pension in the pre-revised scale of pay @ 12% raising the existing dose of Dearness Relief from 115% to 127% w.e.f. 01.07.2011.

3. The State Government, after careful consideration of the matter, have been pleased to decide that the Dearness Relief (TI) on pension/provisional pension shall accordingly be paid to the State Government pensioners who are in receipt of their pension/provisional pension in the pre-revised scale of pay at the same rate of 12% on Basic Pension/Basic Provisional Pension plus Dearness Pension taken together w.e.f. 01.07.2011. With sanction of above one dose of Dearness Relief (TI) of 12%, the Dearness Relief (TI) now payable on Basic pension/Basic provisional pension plus Dearness Pension will be enhanced from 115% to 127% w.e.f. 01.07.2011 in respect of the pensioners who are in receipt of their pension/provisional pension in pre-revised scales of pay.

4. This additional dose of Dearness Relief (TI) shall also be admissible to the pensioners/family pensioners of Non-Government aided educational institutions including Primary Schools under School & Mass Education Department and Non-Government aided educational institutions under Higher Education Department.

5. The other terms and conditions of this Department Resolution No. 30401/F dated 20.06.2008 regarding sanction of Dearness Relief (TI) on pension/provisional pension basing on the pre-revised scale of pay remain unchanged.

ORDER: Order that the Resolution be published in the Orissa Gazette.

By order of the Governor
Sd/- K.C. Mishra.
Joint Secretary to Government
OFFICE MEMORANDUM

Sub: Fixation of pay on re-employment of pensioners.

The changing scenario due to globalization and market economy prompt the Government to go for tenure based utilization of skilled professionals and retired Government employees on re-employment basis as per requirement generally in the following spheres:

3. Re-employment on occasional assignment without any sanctioned post or prescribed scale of pay.
4. Re-employment on contractual basis on consolidated remuneration as consultant.

The fixation of pay on re-employment need confirm to the basic principle that the re-employed pensioners shall draw pay only in the prescribed pay scale/pay structure attached to the post in which they are re-employed and protection of scales of pay/pay structure held by them prior to retirement shall not be allowed. The pay of the re-employed pensioners shall accordingly be fixed adopting the general principle of “pay minus pension” taking into account the last pay of the pensioner and the pension fixed as per the PPO in the following manner:


There may be three types of fixation of pay on re-employment under this category as illustrated below:

(b) Fixation of pay of pensioner on re-employment who retired after 01.01.2006 and re-employed.

All the cases under this category shall adopt a uniform procedure. The last pay drawn at the time of superannuation minus gross pension (non-ignorable part) drawn by the pensioner with suspension of T.I on pension as per F.D.O.M. No. 38242/F dated 09.11.1994 shall be adopted subject to fulfillment of the conditions provided under sub-para (vi) of para 3 of F.D. O.M. No. 50072/F dated 13.10.2009. Other allowances including D.A. will be admissible on the initial re-employment pay i.e. the last pay drawn on the date of retirement on superannuation.

ILLUSTRATION -
(i) The pay fixation on re-employment of a retired officer of Deputy Secretary rank of the State Government who accepts re-employment in a post of that rank having same Pay Band and Grade Pay-

The pay attached to the re-employment post may be fixed under rule 89 (b) (ii) of O.C.S. (Pension) Rules, 1992 with reference to 89 (a) of the O.C.S. (Pension) Rules, 1992.
The last pay drawn at the time of retirement on superannuation in PB-3 with G.P. Rs. 6600/- = Rs. 45,700/-(Rs. 39,100/-Pay+ Rs. 6600/- Grade Pay)

The pension drawn by the officer = Rs. 22,850/-

The re-employment initial pay will be fit in the same stage as per the codal provision of rule 89 (b)(ii) of O.C.S. (Pension) Rules, 1992. Hence, his re-employment pay = Rs. 45,700/-(Rs. 39,100/-Pay+ Rs. 6600/- Grade Pay)

His monthly pay will be Rs. 45,700/- (-Rs. 22,850/- Rs. 22,850/-)

D.A. will be admissible on re-employment pay of Rs. 45,700/- and HRA at the rate prescribed in F.D.O.M. No. 55376/F dated 26.12.2008 on the initial re-employment pay i.e. Rs. 45,700/-.

(ii) Pay fixation of officer retired after 01.01.2006 and re-employed in a lower Pay Band with Grade Pay-

The officer at the time of retirement on superannuation was in PB-4 with G.P. Rs. 9000/-, but accepts the re-employment in a post with PB-3 and G.P. of Rs. 6600/-, the procedure to be adopted for fixation of pay on re-employment shall be as follows:

Last pay drawn at the time of retirement on superannuation in PB-4 with G.P. Rs. 9000/- = Rs. 76,000/-(Rs. 67,000/-Pay+ Rs. 9000/- Grade Pay)

Pension drawn by the officer = Rs. 38,000/-

Pay attached to the re-employed post = Pay Band -3 (Rs. 15,600/-Pay- Rs. 39,100/- Grade Pay Rs. 6600/-) = Rs. 45,700/-(Rs. 39,100/-Pay+ Rs. 6600/-Grade Pay)

Now, from the above re-employment pay the gross pension (non-ignorable part) will be deducted to get the monthly remuneration for the above said re-employment i.e. Rs. 45,700/-(-) Rs. 38,000/=- Rs. 7700/-.

All allowances including D.A is admissible on the initial re-employment pay of Rs. 45,700/- under the codal provision of rules 90, 91, 92, 94 and 96 of O.C.S (Pension) Rules, 1992 and T.I will be suspended on pension during the re-employment period and the provisions under sub-para 6 of para 3 of FD O.M No.50072/F dated 13.10.2009 shall be strictly adhered to.

(b) Fixation of pay of re-employed officer who had retired before 01.01.2006 and who continues as such after 01.01.2006.

In the above case the pay will be revised if the pensioner continue on re-employment even after 01.01.2006 under the provisions contained in F.D.O.M. No. 50072/F dated 13.10.2009. All other entitlements will be applicable to the re-employed pensioner as mentioned above w.e.f. 01.01.2006.
(c) **Pay fixation of re-employment of an officer who had retired prior to 01.01.2006 and is re-employed after 01.01.2006.**

In the case of officers who had retired prior to 01.01.2006 and have been re-employed after 01.01.2006, the pay of those officers on re-employment will be fixed arriving notionally at their revised basic pay by taking their basic pay into account at the time of their retirement. This will be done with reference to the fitment table of O.R.S.P. Rules, 2008 keeping in view the scale of pay from which they had retired and the stage of basic pay at the time of their retirement. Their basic pay on re-employment will be fixed at the same stage as may be notionally arrived at as their last basic pay before retirement. However, they shall be granted the Grade Pay of the re-employment post. The maximum basic pay i.e. Pay + Grade Pay of the re-employed post shall not exceed the maximum of the pay band PB-4. In all these cases, the non-ignorable part of the pension shall be reduced from the pay so fixed.

**ILLUSTRATION**

An officer retired on superannuation with last pay drawn Rs.6500/- in the scale of pay of Rs.6500/- to 10,500/- on 01.01.2004 and his pension is reckoned to Rs.3250/-. Subsequently, he has been re-employed on 01.01.2006 after introduction of a new pay structure as Pay Band and Grade Pay. The scale of pay of Rs.6500/- to 10,500/- comes under PB-2 (Rs.9300-34,800/-) with Grade Pay of Rs.4600/-.

In order to arrive at the revised basic pay on re-employment, the last pay of the officer i.e. Rs.6500/- is fitted as per the fitment table of O.R.S.P. Rules, 2008 into Rs.12090/- as pay in PB-2 with Grade Pay Rs.4600/-. So his pay on re-employment is Rs.12090/+-Rs.4600=Rs.16,690/-. Accordingly his pension will be converted to Rs.3250 x 1.86 +40% of the basic pension = Rs.6045 + Rs.1300 = Rs.7345/-. Now the re-employment monthly pay is Rs.16,690 (-) Rs.7345 (revised pension) = Rs.9345/-. All other allowances including D.A. will be calculated on re-employment pay of Rs.16,690 as per the codal provision contained in chapter XII of O.C.S (Pension)Rules, 1992.

**Sanction of increments**

A person on re-employment is also eligible to receive annual increments on completion of one year from the date of re-employment. The rate of increment will be 3% of the pay so fixed before deduction of pension. But where the pay is fixed at the maximum of the pay band with Grade Pay, stagnation increment @ 3% of the pay so fixed before deduction of pension, shall be allowed at an interval of two years.

**House rent Allowances**

A person on re-employment is also eligible to receive house rent allowance on the pay so fixed before deduction of non-ignorable portion of pension. The rate of H.R.A will be admissible basing on the place of work i.e. cities/ towns of other areas where actually he is engaged to work on re-employment, subject to fulfillment of other terms and conditions in Finance Department office Memorandum No. 55376/F dated 26.12.2008.

2. Re-employment on occasional assignment without any sanctioned post or prescribed scale of pay.

   (a) Since the above case does not come under the ambit of rule 89 of O.C.S. (Pension) Rules, 1992 the pay on re-employment may be fixed adopting the general principle for post-2006 pensioners subsequently re-employed after 01.01.2006 as last pay drawn at the time of retirement on superannuation (-) pension=monthly pay to be drawn on re-employment.
ILLUSTRATION -

| Last pay drawn by an officer at the time of retirement on superannuation | Rs.60,000/- |
| Pension (-) | Rs.30,000/- |
| Hence monthly remuneration so arrived= | Rs.30,000/- |

D.A. will be admissible on re-employment of Rs.60,000/- and T.I. will be suspended on pension during re-employment period. Other entitlements will be decided by the F.D on a case to case basis separately keeping in view the requirement and uniformity in each case.

(b) An officer retired prior to 01.01.2006, subsequently re-employed before 01.01.2006 and continued as such even after 01.01.2006.
In the above case, the pay on re-employment shall be fixed as per the procedure mentioned in the F.D.O.M. No. 50072/F dated 13.10.2009.

(c) An officer retired prior to 01.01.2006 and re-employed after 01.01.2006.
In the above said case, the pay fixation on re-employment may be fixed as per the procedure prescribed in 1 (c). But save and except admissibility of D.A. and suspension of T.I., other benefits will be considered and decided by the F.D. in each case.

3. Re-employment on contractual basis on consolidated remuneration.
The Government also, at times, go for re-employment of personnel on contractual basis on payment of consolidated remuneration. Such re-employment is resorted to against sanctioned post carrying prescribed scale of pay. In this case, the general principle of ‘pay minus pension’ as discussed above, shall ordinarily be kept in view while determining the consolidated remuneration. This sort of re-employment shall be made for specific tenure and this consolidated remuneration shall be in exclusion of all other financial benefits. This re-employment shall also be governed under the terms of F.D.O.M. No. 38242/F dated 09.11.1994.

However, there may be requirement of expertise and talent of specialized excellence on certain occasions for particular purpose and specific tenure. There may or may not be any sanctioned post to meet such occasion or purpose. The Government in such exceptional circumstances may go for re-employment of the retired employee as consultant contractually for a specific tenure on consolidated remuneration. With a view to getting the best of talents with required expertise on such exceptional occasion, the terms of contract and quantum of consolidated remuneration may, as special case, be decided going beyond the afore mentioned general principle. The terms and tenure of contract and the consolidated remuneration in such exceptional cases are to be determined with adequate justification and finalized only on concurrence of Finance Department.

This supersedes all existing orders/circulars of the Government on this subject to the above extent.

Sd/- J.K. Mohapatra
Principal Secretary to Government
OFFICE MEMORANDUM

Sub: Guidelines relating to re-employment on contractual basis with consolidated remuneration.


Government, taking into account the functional necessity, personnel policy and availability of required personnel consider re-employment on contractual basis on payment of consolidated remuneration. Hence, it is considered appropriate and expedient to modify F.D.O.M. No. 5554/F dated 16.02.2012 with the following substitutions:

1. In para 3 of the aforesaid Office Memorandum the following shall be substituted namely:

   (a) Government also, at times, re-employs personnel on contractual basis with consolidated remuneration. Ordinarily such re-employment is resorted to against sanctioned posts carrying prescribed scale of pay. In such cases, the consolidated remuneration of the re-employed personnel shall be fixed in terms of Finance Department letter No. 40545 dated 29.08.2009. In other words, the re-employed personnel will be entitled to consolidated remuneration at a rate equal to the minimum of the pay admissible to the regular post against which the re-engagement has been made.

   (b) At times, however, the retired Government personnel are re-employed as advisors or consultants even without regular sanctioned posts. In those cases, consolidated remuneration of the re-employed personnel shall be fixed in such a manner so that the sum total of the consolidated remuneration along with his/her pension (including TI on pension) does not exceed the gross pay and allowances drawn by the employee concerned on the date of his/her retirement. Furthermore, care should be taken in such cases to ensure that the consolidated remuneration of the personnel concerned does not exceed his/her pre-retirement pay as provided in para 4(b) of Finance Department Office Memorandum No. 38242/F dated 09.11.1994.

   (c) However, there may be requirement of inducting retired personnel having specialized domain knowledge, experience and expertise for some assignments for a specific tenure. Re-employment of this nature may be considered either against sanctioned posts or in exceptional cases, even without any sanctioned post. With a view to getting the services of retired personnel having appropriate expertise, experience and skill sets for such assignments, it may be necessary to fix their remuneration in these cases, exceeding the limits imposed vide para 3 (a) and 3 (b) above. The terms of contract including consolidated remuneration in such cases may be determined by the Administrative Departments prior concurrence of Finance Department.
2. The Administrative Department shall accordingly submit their proposal on fixation of pay on re-employment officer-wise separately enclosing the copy of the L.P.C and P.P.O of the officer concerned.

The existing orders/circulars on this subject are superseded to the above extent.

Sd/-J.K Mohapatra
Principal Secretary to Government
FINANCE DEPARTMENT

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No. 10327(255)/F., PEN-38/2012
Bhubaneswar, dated 21.03.2012

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

To
The Principal Secretaries / Commissioner-cum- Secretaries / Secretaries / Special Secretaries to Govt. All Departments,
All Heads of Departments
All Collectors.

Sub: Operational procedure for New Pension Scheme (NPS) contributions in respect of State Government employees on Deputation to various organizations or not drawing their salaries through Treasuries.

Madam/Sir,

The operational procedures in respect of State Government employees who joined service on or after 01.01.2005 and who are working in pensionable establishments have been laid down earlier.

Government of Odisha, after careful consideration, have now been pleased to prescribe the following operational procedure in respect of State Government employees joining on or after 01.01.2005 who are on deputation to various organizations or not drawing their salaries through Treasuries.

1. Operational procedure for employees working in pensionable establishment and covered under NPS who are on deputation to various other organizations.

(a) Procedure of Registration and PRAN number allotment:

The regular Government employees who have joined and working under pensionable establishments of State Government on or after 01.01.2005, and covered under NPS and who are on deputation to various organizations are required to submit their subscriber application form in Annexure S1(form can be downloaded from NSDL website https://cra-nsdl.com) to their Cadre Controlling Authorities. The D.D.O of the Cadre Controlling Authority of the employee will verify and submit the application form to the respective District/Special/Sub-Treasuries, using their D.D.O registration number and along with the forwarding letter provided in Annexure S5 (form can be downloaded from NSDL website https://cra-nsdl.com). The District/Special Treasuries who are registered with the Central Record keeping Agency (CRA) as D.T.O will transmit those forms after verification and necessary authentication at their level along with the Annexure form in S6 (form can be downloaded from NSDL website https://cra-nsdl.com) to the NPS cell of the Directorate of Treasuries and Inspection, Odisha, Bhubaneswar.
The NPS cell of the Directorate of Treasuries and Inspection, Odisha, Bhubaneswar will forward the subscribers application forms received through the Treasuries to the facilitation centre of the Central Recordkeeping Agency (CRA), National Securities Depository Limited (NSDL) for generation of the PRAN number. PRAN number would be generated and made available to the subscriber usually within one month of receipt of the application. In case of any delay or rejection due to want of some information or otherwise the information will also be transmitted to the applicant.

(b) Procedure for contribution uploading:

The monthly contribution towards the New Pension Scheme has been prescribed @ 10% of Pay + GP + D.A. This contribution will be deducted from the salary of the employees to be paid by the D.D.O of the organization to which the employees are under deputation. This should be matched with the mandatory matching contribution to be drawn by the D.D.O of the organization.

After deduction of the contribution from the subscriber and contribution of equal amount (matching contribution), the concerned D.D.O of the organization shall prepare a Bank Draft by clubbing up both the amount in favour of NPS Trust Fund, Bank of India (A/c No. 555010110004037, 129 Ashok Nagar, Unit–II, Janpath, Bhubaneswar–751009 IFS Code No. BKID0005550) and filling up the NPS Annexure I, II, III, IV (which can be collected from the nearest Treasury and downloaded from the Orissa Treasury Portal). The Bank Draft along with the required information should be submitted to the NPS cell of the Directorate of Treasuries and Inspection, Odisha, Bhubaneswar.

After getting the draft along with the Annexures, the NPS cell of the Directorate of Treasuries and Inspection, Odisha, Bhubaneswar shall upload the subscription amount to the NPSCAN system by following the prescribed procedure and render an acknowledgement to the D.D.O’s agent/subscriber. The Bank Draft so received along with the SCF generated by the NPS cell will be sent to the Trustee Bank either on the same day or next day at T+1 basis at the maximum.

2. Operational procedure for employees working in pensionable establishment and covered under NPS whose salaries is not drawn through Treasuries.

(a) Procedure of Registration and PRAN number allotment:

(i) State Govt. employees covered under NPS whose salaries are not drawn through Treasuries will be treated in the following manner. This includes Govt. employees coming under regular pensionable establishment joining on or after 01.01.2005 of Engineering Establishment, Forest Establishment and District Rural Development Agency (DRDA).

(ii) The subscribers have to submit the applications to their office. The D.D.O shall use the registration number issued by the Central Recordkeeping Agency (CRA), National Securities Depository Limited (NSDL) for filling of the forms in Annexure S1(form can be downloaded from NSDL website https://cra-nsdl.com) and forwarded to their respective Treasury along with the forwarding letter in Annexure S5 (form can be down loaded from NSDL website https://cra-nsdl.com). The respective District/Special Treasuries after initial scrutiny of the forms received from the office of the aforesaid D.D.Os, will forward the same to the NPS cell of the Directorate of Treasuries and Inspection. In case, the D.D.O is linked to the Sub-Treasury, the Sub-Treasury will submit the form to the respective District Treasury who shall submit the forms to the NPS cell of DTI.
(iii) The NPS cell of the Directorate of Treasuries and Inspection, Odisha, Bhubaneswar will forward the subscribers application forms received through the Treasuries to the facilitation centre of the Central Recordkeeping Agency (CRA), National Securities Depository Limited (NSDL) for generation of the PRAN number. PRAN number would be generated and made available to the subscriber usually within one month of its application. In case of any delay or rejection of the application due to want of some information or otherwise, an intimation specifying the same will be transmitted to the applicant.

(b) Procedure for contribution uploading:

(i) The monthly contribution towards the New Pension Scheme has been prescribed @ 10% of Pay + GP + D.A. This contribution will be deducted from the salary of the employees to be paid by the D.D.O of the Government establishment to which the employees belong. This should be matched with the mandatory matching contribution to be drawn by the D.D.O of the establishment.

(ii) After deduction of the NPS from the subscriber and contribution of equal amount by the employer (matching contribution), the D.D.Os of the concerned Government establishments shall prepare the Bank Draft clubbing up both the amount in favour of NPS Trust Fund, Bank of India (A/c No. 555010110004037, 129 Ashok Nagar, Unit – II, Janpath, Bhubaneswar–751009 IFS Code No. BKID0005550) and fill up the NPS Annexure I, II, III, IV (which can be collected from the nearest Treasury and downloaded from the Orissa Treasury Portal). The Bank Draft along with the required information should be submitted to the NPS cell of the Directorate of Treasuries and Inspection, Odisha, Bhubaneswar.

(iii) After getting the draft along with the Annexures, the NPS cell of the Directorate of Treasuries and Inspection, Odisha, Bhubaneswar shall upload the subscription amount to the NPSCAN system following the prescribed procedure and render an acknowledgement to the D.D.O’s agent/subscriber. The Bank Draft so received along with the SCF generated by the NPS cell will be sent to the Trustee Bank either on the same day or next day at T+1 basis at the maximum.

(3) Methods to be carried out for the employees other than the above mentioned categories of employees, who are not drawing salaries through the Treasury System.

Employees other than the Engineering Establishment, Forest Establishment and District Rural Development Agency (DRDA), who are coming under New Pension System shall directly contact and communicate with CRA, NSDL, Mumbai for registration of DDOs and employees, their contribution upload and other related activities. They can visit following address: https://cra-nsdl.com of NSDL, Mumbai for this purpose.

Yours faithfully,

Sd/-

Joint Secretary to Government
MATTERS RELATING TO DEARNESS ALLOWANCE, TRAVELLING ALLOWANCE AND LEAVE TRAVEL CONCESSION
FINANCE DEPARTMENT

***


OFFICE MEMORANDUM

Sub: - Grades of Government Servants in the revised Scale of pay and their entitlement to Travelling Allowance.

Consequent upon revision of pay scales of Government Servants with effect from 01.01.2006 under ORSP Rules, 2008, Government, after careful consideration have been pleased to decide that the Grades of Govt. Servants for the purpose of Travelling Allowance (T.A.) and the rate of Daily Allowance (D.A.) on tour and other pay relatable allowances shall be re-fixed in modification of the existing provisions as follows:-

<table>
<thead>
<tr>
<th>Grade</th>
<th>Grade Pay in the revised Scale of Pay</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Grade</td>
<td>Officers drawing grade pay of Rs.5400/- &amp; above and those in pay scale of HAG + and above.</td>
</tr>
<tr>
<td>2nd Grade</td>
<td>Officers drawing grade pay of Rs.2800/- &amp; above but below Rs.5400/-.</td>
</tr>
<tr>
<td>3rd Grade</td>
<td>Officers drawing grade pay of Rs.1650/- &amp; above but below Rs.2800/-.</td>
</tr>
<tr>
<td>4th Grade</td>
<td>Officers drawing grade pay below Rs.1650/-.</td>
</tr>
</tbody>
</table>

2. 

Entitlements for Journeys on tour by Air/Train:

The existing provisions regarding entitlements of Government Servants for Journeys on tour by Air and by Train is modified as follows:

<table>
<thead>
<tr>
<th>Grade Pay</th>
<th>Travel Entitlements</th>
</tr>
</thead>
<tbody>
<tr>
<td>Officers drawing grade pay of Rs.8700/- and above and those in pay scale of HAG + and above</td>
<td>Economy class by Air/AC First Class by Train.</td>
</tr>
<tr>
<td>Officers drawing grade pay of Rs.5400/- and above but below Rs.8700/-</td>
<td>AC-II tier Class by Train.</td>
</tr>
<tr>
<td>Officers drawing grade pay of Rs.2800/- and above but below Rs.5400/-</td>
<td>First Class (Non-AC)/AC-III Tier/AC Chair Car by Train.</td>
</tr>
<tr>
<td>Officers drawing grade pay below Rs.2800/-</td>
<td>Second Class Sleeper by Train.</td>
</tr>
</tbody>
</table>

The officers drawing grade pay of Rs.10,000/- and above and those in the pay scale of HAG + and above, while on tour outside the Country, may travel in Business/ Club Class by Air.
3. **Daily Allowance on Tour:**
The rate of Daily Allowance on tour both for inside the State and for outside the State of Government Servants of various grades is revised as follows:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Rate of DA inside the State</th>
<th>Rate of DA outside the State</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Grade</td>
<td></td>
<td></td>
</tr>
<tr>
<td>i) Officers drawing grade pay of Rs.8800/- and above and those in pay scale of HAG + and above</td>
<td>Rs.200/-</td>
<td>Rs.400/-</td>
</tr>
<tr>
<td>ii) Officers drawing grade pay of Rs.7600/- and above but below Rs.8800/-</td>
<td>Rs.180/-</td>
<td>Rs.380/-</td>
</tr>
<tr>
<td>iii) Officers drawing grade pay of Rs.5400/- and above but below Rs.7600/-</td>
<td>Rs.150/-</td>
<td>Rs.360/-</td>
</tr>
<tr>
<td>2nd Grade</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Officers drawing grade pay of Rs.2800/- and above but below Rs.5400/-</td>
<td>Rs.140/-</td>
<td>Rs.330/-</td>
</tr>
<tr>
<td>3rd Grade</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Officers drawing grade pay of Rs.1650/- and above but below Rs.2800/-</td>
<td>Rs.130/-</td>
<td>Rs.320/-</td>
</tr>
<tr>
<td>4th Grade</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Officers drawing grade pay below Rs.1650/-</td>
<td>Rs.110/-</td>
<td>Rs.300/-</td>
</tr>
</tbody>
</table>

4. **Reimbursement of Hotel accommodation charges on tour outside the State:**
Reimbursement of Hotel accommodation charges on tour outside the State subject to production of Voucher is revised at the following rates:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Reimbursement of Hotel accommodation charges outside the State subject to production of Voucher</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Grade</td>
<td></td>
</tr>
<tr>
<td>i) Officers drawing grade pay of Rs.8800/- and above and those in pay scale of HAG + and above</td>
<td>Upto Rs.4000/- per day</td>
</tr>
<tr>
<td>ii) Officers drawing grade pay of Rs.7600/- and above but below Rs.8800/-</td>
<td>Upto Rs.3000/- per day</td>
</tr>
<tr>
<td>iii) Officers drawing grade pay of Rs.5400/- and above but below Rs.7600/-</td>
<td>Upto Rs.1500/- per day</td>
</tr>
<tr>
<td>2nd Grade</td>
<td></td>
</tr>
<tr>
<td>Officers drawing grade pay of Rs.2800/- and above but below Rs.5400/-</td>
<td>Upto Rs.750/- per day</td>
</tr>
<tr>
<td>3rd Grade</td>
<td></td>
</tr>
<tr>
<td>Officers drawing grade pay of Rs.1650/- and above but below Rs.2800/-</td>
<td>Upto Rs.500/- per day</td>
</tr>
<tr>
<td>4th Grade</td>
<td></td>
</tr>
<tr>
<td>Officers drawing grade pay below Rs.1650/-</td>
<td>Upto Rs.300/- per day</td>
</tr>
</tbody>
</table>

Reimbursement of the cost of Hotel accommodation shall not be entertained as a matter of course. Before allowing such reimbursement the controlling officer shall satisfy himself about bona fides of the claims with reference to the voucher produced by the officer concerned.

This Hotel accommodation charge shall be in addition to the rate of Daily Allowance admissible to various grades under these instructions.
5. **Conveyance hiring charges at any place of halt outside the State:**
   The maximum limit of conveyance hiring charges at any place of halt outside the state while on tour as admissible in favour of the first or second grade Govt. Servants under rule 79 (iii) of OTA Rules is revised from Rs.200/- to Rs.400/- per day.
   
   This supersedes F.D. O.M. No.32905/F dt.29.07.2003.

6. **Road Mileage Allowance for Journeys on tour by own vehicle:**
   The rates of Road Mileage Allowance for Journeys on tour by own vehicle are revised as follows:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Vehicle</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>Officers drawing grade pay of Rs.4600/- and above and those in pay scale of HAG + and above.</td>
<td>Own Motor Car</td>
<td>Rs.7.00 per km</td>
</tr>
<tr>
<td>Officers of all grades</td>
<td>Own Motor Cycle (Scooter/Scooty)</td>
<td>Rs.3.60 per km</td>
</tr>
<tr>
<td></td>
<td>Own Moped</td>
<td>Rs.1.80 per km</td>
</tr>
</tbody>
</table>

   F.D., O.M. No.48062/F dt.30.11.1999 is modified to the above extent.

7. **Transportation of conveyance by road on transfer:**
   The rates of allowance for transportation of conveyance by road on transfer either under their own propulsion or otherwise are revised as follows:

<table>
<thead>
<tr>
<th>Conveyance transported</th>
<th>Rate of Allowance</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
</tr>
<tr>
<td>Own Motor Car</td>
<td>Rs.7.00 per km</td>
</tr>
<tr>
<td>Own Motor Cycle (Scooter/Scooty)</td>
<td>Rs.3.60 per km</td>
</tr>
<tr>
<td>Own Moped</td>
<td>Rs.1.80 per km</td>
</tr>
<tr>
<td>Own Bicycle</td>
<td>Rs.1.00 per km</td>
</tr>
</tbody>
</table>

   F.D., O.M. No.48065/F dt.30.11.1999 is modified to the above extent.

8. **Mileage Allowance for Journeys by road other than by own vehicle or public motor services:**
   The rates of mileage allowance for journeys by road other than by own Vehicle or Public motor services as provided under rule 53 of OTA Rules is revised to Rs.1.00 per kilometer in respect of all Govt. Servants irrespective of grade.

   F.D., O.M. No.33791/F dt.01.08.1992 is modified to the above extent.

9. **Transportation of Personal Effects on transfer:**
   The rate of allowance for transportation of every ten kilograms of personal effects per kilometer on transfer as provided under rule 85 (b) (iii) of the OTA Rules shall be revised from two paisa to three paisa.

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10. Members of All India Services serving under State Government shall for the purpose of Travelling Allowance/Daily Allowance be in the Grade as admissible under these instructions.

11. These instructions shall come into force from the date of issue of this Office Memorandum.

12. The grading in respect of Government servants who have not opted to come over to the Odissa Revised Scale of Pay Rules, 2008 shall be made in accordance with F.D., O.M. No.27953/F dt.23.06.1998, but they will be entitled to corresponding revised rates of TA/DA etc. now fixed.

13. Necessary amendment to the relevant provisions of OTA Rules shall be made in due course.

Sd/- J. K. Mohapatra
Principal Secretary to Government
FINANCE DEPARTMENT

OFFICE MEMORANDUM

No. 18835/F., Bhubaneswar, date the 21.04.2011
CS-II-10/2011

Sub: Sanction of Dearness Allowance @ 6% to State Government employees with effect from 01.01.2011.

Ministry of Finance, Government of India, Department of Expenditure in their Office Memorandum No.1(2)/2011-E-II(B), dated 24.03.2011 have enhanced the Dearness Allowance payable to the Central Government employees from existing 45% to 51% w.e.f. 01.01.2011.

2. Now, considering the demand of the State Government employees, the overall financial resources and fiscal targets stipulated under Orissa Fiscal Responsibility and Budget Management Act, 2005, the State Government have been pleased to release additional dose of DA @ 6% enhancing the same from the existing rate of 45% to 51% on the Basic Pay and Grade Pay taken together w.e.f. 01.01.2011 in case of the State Government employees, who are covered under the ORSP Rules, 2008. This additional dose of DA will be paid in cash and can be drawn in the Pay Bill of April, 2011 payable in May, 2011 and onwards. Arrear from the month of January, 2011 to March, 2011 on account of the enhanced DA will be drawn and disbursed latest by 31.03.2012.

3. Payment of enhanced DA in cash @ 51% w.e.f. 1st January, 2011 to the State Government employees and employees of Aided Educational Institutions, drawing pay under ORSP Rules, 2008 will be at par with DA sanctioned by Government of India in Ministry of Finance, Department of Expenditure O.M. No. 1(2)/2011-E-II(B), dated 24.03.2011.

4. Payment of additional dose of DA will also be at par with the DA sanctioned by the Government of India in Ministry of Finance, Department of Expenditure O.M. No. 1(3)/2008-E-II(B), dated 31.03.2011 @ 12% raising the existing rate from 103% to 115% w.e.f. 01.01.2011 in case of the State Government employees and employees of Aided Educational Institutions who are drawing DA in the pre-revised scales of pay.

5. This additional dose of DA of 6% on Basic Pay and Grade Pay taken together w.e.f. 01.01.2011 and the manner of payment to the State Government employees as above is also applicable to the following category of employees covered under the ORSP Rules, 2008:

- All India Service Officers serving in the affairs of the State Government, for which G.A. Department will issue orders separately;

- The teaching and non-teaching staff of Universities who are in receipt of regular scale of pay for whom the State Government is bearing full salary cost. These also include Teachers of Universities who enjoy AICTE/UGC scale under ORSP(College Teachers) Rules, 2010 and Medical College Teachers under ORSP(Medical College Teachers) Rules, 2010;

- Subordinate Judicial Officers drawing their pay in accordance with Law Department Resolution No.8318/L dated 02.08.2010;
Work-Charged employees drawing pay in regular scale of pay under the ORSP Rules, 2008; and

Job Contract Workers of Consolidation and Settlement Organisation who are in receipt of fixed pay in regular scale of pay under ORSP Rules, 2008 and DA sanctioned thereon from time to time.

6. DA in accordance with this Memorandum will also be admissible to the State Government employees who were in service on the 1st January, 2011 but have ceased to be in service at the time of sanction of this enhanced DA.

7. The bill for drawal of enhanced DA @ 6% w.e.f. 01.01.2011 to the State Government employees and employees of Aided Educational Institutions, drawing pay under ORSP Rules, 2008 and @ 12% to the State Government employees and employees of Aided Educational Institutions who are drawing DA in the pre-revised scales of pay will be submitted to the Treasuries/Special Treasuries/Sub-Treasuries along with the Pay Bill for the month of April, 2011 payable in May, 2011 onwards.

Sd/-

Joint Secretary to Government
FINANCE DEPARTMENT

***
No.CS-II-17/2011-31397/F

OFFICE MEMORANDUM

Bhubaneswar, dated the 16th July, 2011

Sub: - Travel entitlement of Government Servants for the purpose of LTC.

Government have extended the benefit of Leave Travel Concession to the State Government employees to visit any place of interest within the territory of India in Finance Department O.M. No. 21730/F, dated 16.06.1994.

2. Travel entitlement of Government Servants for the purpose of LTC has been prescribed in para-6 of the said F.D. O.M. No. 21730/F., dated 16.06.1994. It has been clarified in F.D. O.M. No. 40453/F., dated 19.09.1996 that Air Journey under LTC is not permissible under any circumstances.

3. Taking into account the convenience of air travel and saving in journey time, the matter was reviewed. After careful consideration, Government have been pleased to decide that a Government Servant may undertake air journey for the purpose of LTC, but reimbursement of cost of journey thereof shall be limited to the fare to which she/he would have been entitled had she/he travelled by rail, road, streamer or ship. This shall be subject to production of air ticket and boarding pass in original.

4. These instruction shall come into force with immediate effect. The LTC claim pertaining to the period prior to issue of this Office Memorandum shall be regulated as per rates applicable on the date of journey and LTC claims already settled shall not be reopened.

Sd/- J. K. Mohapatra
Principal Secretary to Government
OFFICE MEMORANDUM

No. 44082 /F., Bhubaneswar, date the 17.10.2011
CS-IV-40/2011

Sub: Sanction of Dearness Allowance @ 7% to State Government employees with effect from 01.07.2011.

Ministry of Finance, Government of India, Department of Expenditure in their Office Memorandum No.1(14)/2011-E-II(B), dated 03.10.2011 have enhanced the Dearness Allowance payable to the Central Government employees from existing 51% to 58% w.e.f. 01.07.2011.

2. Now, considering the demand of the State Government employees, the overall financial resources and fiscal targets stipulated under Odisha Fiscal Responsibility and Budget Management Act, 2005, the State Government have been pleased to release additional dose of DA @ 7% enhancing the same from the existing rate of 51% to 58% on the Basic Pay and Grade Pay taken together w.e.f. 01.07.2011 in case of the State Government employees, who are covered under the ORSP Rules, 2008. This additional dose of DA will be paid in cash and can be drawn in the Pay Bill of October, 2011 payable in November, 2011 and onwards. Arrear from the month of July, 2011 to September, 2011 on account of the enhanced DA will be drawn and disbursed latest by 31.03.2012.

3. Payment of enhanced DA in cash @ 58% w.e.f. 1st July, 2011 to the State Government employees and employees of Aided Educational Institutions, drawing pay under ORSP Rules, 2008 will be at par with DA sanctioned by Government of India in Ministry of Finance, Department of Expenditure O.M. No.1(14)/2011-E-II(B), dated 03.10.2011.

4. This additional dose of DA of 7% on Basic Pay and Grade Pay taken together w.e.f. 01.07.2011 and the manner of payment to the State Government employees as above is also applicable to the following category of employees covered under the ORSP Rules, 2008:

- All India Service Officers serving in the affairs of the State Government, for which G.A. Department will issue orders separately;
- The teaching and non-teaching staff of Universities who are in receipt of regular scale of pay for whom the State Government is bearing full salary cost. These also include Teachers of Universities who enjoy AICTE/UGC scale under ORSP(University Teachers) Rules, 2010 and Medical College Teachers under ORSP(Medical College Teachers) Rules, 2010;
- Subordinate Judicial Officers drawing their pay in accordance with Law Department Resolution No.8318/L dated 02.08.2010;
- Work-Charged employees drawing pay in regular scale of pay under the ORSP Rules, 2008; and
Job Contract Workers of Consolidation and Settlement Organisation who are in receipt of fixed pay in regular scale of pay under ORSP Rules, 2008 and DA sanctioned thereon from time to time.

5. DA in accordance with this Memorandum will also be admissible to the State Government employees who were in service on the 1st July, 2011 but have ceased to be in service at the time of sanction of this enhanced DA.

6. The bill for drawal of enhanced DA @ 7% w.e.f. 01.07.2011 to the State Government employees and employees of Aided Educational Institutions, drawing pay under ORSP Rules, 2008 will be submitted to the Treasuries/Special Treasuries/Sub-Treasuries along with the Pay Bill for the month of October, 2011 payable in November, 2011 onwards.

Sd/-

Joint Secretary to Government
Sub: Sanction of D.A @ 12% from existing rate 115% to 127% w.e.f. 01.07.2012.

State Government have sanctioned D.A @ 12% in favour of State Government employees raising from 103% to 115% w.e.f. 01.01.2011 in the Pre-revised Scale vide F.D O.M. No. 18835/F dt.21.04.2011.
2) Thereafter, additional dose of D.A. @ 7% was sanctioned in favour of State Government employees in the revised scales of pay w.e.f 01.07.2012 raising from 51% to 58% in F.D. O.M No.44082/F dt.17.10.2011.
3) In the meantime, Government of India have sanctioned additional dose of D.A. @ 12% raising from 115% to 127% w.e.f. 01.07.2011 vide their O.M No.1(3)/2008-EII (B) dt.17.10.2011 in respect of Central Government employees who continue to draw their pay in the pre-revised scales of pay.
4) Now taking in to account the demands of the State Government employees who continue in the pre-revised scales of pay, the overall financial resources and Fiscal targets stipulated Odisha Fiscal Responsibility and Budget Management'2005 the State Government have been pleased to release additional dose of D.A @ 12% enhancing the same existing from 115% to 127% w.e.f. 01.07.2011 on pay & D.P taken together.
5) The manner of payment to the State Government employees as outlined in para-4 above is also applicable to the following categories of employees.
   i) The teaching and non-teaching staff of universities who are in receipt of regular scale of pay for whom the State Govt. is bearing full salary cost. These also include Teachers of universities who enjoy AICTE/UGC scale under ORSP (College Teachers) Rules, 2001 and Medical College Teachers under ORSP (Medical College Teachers) Rules, 2001.
   ii) Subordinate judicial officers drawing their pay in-accordance with Finance Deptt. Resolution No.23598/F., dt.03.06.2003.
   iii) The work charged employees drawing pay in regular scale of pay under ORSP Rules, 1998.
   iv) The job contract workers of consolidation and Settlement Organisation who are in receipt of fixed pay in regular scale of pay and D.A sanctioned thereon from time to time.

6) D.A in accordance with this memorandum will also admissible to the State Govt. employees who were in service on the 1st July, 2011 but have ceased to be in service at the time of sanction of this enhanced D.A.
7) The bill for drawal of enhanced D.A @12% w.e.f 01.07.2011 to the State Govt. employees and employees of Aided Educational Institutions those are in pre-revised Scales of Pay Rules will be submitted to the Treasuries/ Spl. Treasuries/ Sub. Treasuries along with pay bill for the month of December, 2011 payable in January, 2012 onwards. Arrear from the month of July, 2011 to November, 2011 on account of enhanced D.A will be drawn and disbursed latest by 31.03.2012.

   Sd/-

   Joint Secretary to Government
Sub: - Entitlements of Judicial Officers on Pay relatable allowances in the revised Scales of Pay.

Consequent upon revision of pay scales of Government Servants with effect from 01.01.2006 under ORSP Rules, 2008, Government after careful consideration have been pleased to modify the Grades of Government servants for the purpose of Travelling Allowance (T.A) and the rate of Daily Allowance (D.A) on tour and transfer in Finance Department Office Memorandum No. 16638/F., dt.02.04.2011.

Scales of pay of Judicial Officers of the State have been revised with effect from 01.01.2006 as per Padmanabhan Commission Recommendations. Accordingly, Government after careful consideration has decided to revise the entitlement of Judicial Officers for Travelling Allowance and Daily Allowance on tour and transfer with reference to the revised pay and allowances as under:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Scale of Pay</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Grade</td>
<td>Rs. 27700-44770/- &amp; above</td>
</tr>
</tbody>
</table>

2. Entitlements for journeys on tour by Air / Train:

The existing provisions regarding entitlements of Judicial Officers for journeys on tour by Air and by Train is modified as follows:

<table>
<thead>
<tr>
<th>Scale of Pay</th>
<th>Travel Entitlements</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. Rs. 57700-70290 &amp; above</td>
<td>Business/ Club Class by Air while on tour outside the country</td>
</tr>
<tr>
<td>ii. Rs. 43690-56470 &amp; above</td>
<td>Economy class by Air/AC First Class by Train</td>
</tr>
<tr>
<td>iii. Rs. 27700-44770/- &amp; above but below Rs. 43690-56470/-</td>
<td>AC –II tier Class by Train</td>
</tr>
</tbody>
</table>

3. Daily Allowance on Tour:

The rates of Daily Allowance on tour both for inside the State and for outside the State of Judicial Officers of various grades is revised as follows:

<table>
<thead>
<tr>
<th>Grade Pay</th>
<th>Rate of DA inside the State</th>
<th>Rate of DA outside the State</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. Rs. 46930/- &amp; above</td>
<td>Rs. 200/-</td>
<td>Rs. 400/-</td>
</tr>
<tr>
<td>ii. Rs. 37690/- &amp; above but below Rs. 46930/-</td>
<td>Rs. 180/-</td>
<td>Rs. 380/-</td>
</tr>
<tr>
<td>iii. Rs. 27700/- &amp; above but below Rs. 37690/-</td>
<td>Rs. 150/-</td>
<td>Rs. 360/-</td>
</tr>
</tbody>
</table>
4. **Reimbursement of Hotel accommodation charges on tour outside the State.**

Reimbursement of Hotel accommodation charges by Judicial Officers of various grades when no Government accommodation is available while on tour outside the State as provided under Rule-65(d)(i) and (ii) of OTA Rules is revised at the following rates.

<table>
<thead>
<tr>
<th>Grade</th>
<th>Pay</th>
<th>Reimbursement of Hotel accommodation charges outside the State subject to production of Voucher</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Grade</td>
<td>i. Rs. 46930/- &amp; above</td>
<td>Upto Rs. 4000/- per day</td>
</tr>
<tr>
<td></td>
<td>ii. Rs. 37690/- &amp; above but below Rs. 46930/-</td>
<td>Upto Rs. 3000/- per day</td>
</tr>
<tr>
<td></td>
<td>iii. Rs. 27700/- &amp; above but below Rs. 37690/-</td>
<td>Upto Rs. 1500/- per day</td>
</tr>
</tbody>
</table>

Reimbursement of the cost of Hotel accommodation shall not be entertained as a matter of course. Before allowing such reimbursement the controlling officer shall satisfy himself about bonafides of the claims with reference to the voucher produced by the officer concerned.

This Hotel accommodation charge shall be in addition to the rate of Daily Allowance admissible to various grades under these instructions.

5. **Conveyance hiring charges at any place of halt outside the State:**

The maximum limit of conveyance hiring charges at any place of halt outside the state while on tour as admissible in favour of the first or second grade Government Servants under rule 79(iii) of OTA Rules is revised from Rs. 200/- to Rs. 400/- per day.

6. **Road Mileage Allowance for Journeys on tour by own vehicle:**

The rates of Road Mileage Allowance for Journeys on tour by own vehicle are revised as follows:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Vehicle</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Officers drawing pay of Rs. 27700-44770/-</td>
<td>Own Motor Car</td>
<td>Rs. 7.00 per KM</td>
</tr>
</tbody>
</table>

7. **Transportation of conveyance by road on transfer:**

The rates of allowance for transportation of conveyance by road on transfer either under their own propulsion or otherwise are revised as follows:

<table>
<thead>
<tr>
<th>Conveyance transported</th>
<th>Rate of Allowance</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Own Motor Car</td>
<td>Rs. 7.00 per KM</td>
</tr>
<tr>
<td>Own Motor Cycle (Scooter/Scooty)</td>
<td>Rs. 3.60 per KM</td>
</tr>
</tbody>
</table>

8. **Mileage Allowance for journeys by road other than by own vehicle or public motor services:**
The rates of mileage allowance for journeys by road other than by own vehicle or Public motor services as provided under rule 53 of OTA Rules is revised to Rs. 1.00 per kilometer in respect of all Government Servants irrespective of grade.

9. Transportation of Personal Effects on transfer:

The rate of allowance for transportation of every ten kilograms of personal effects per kilometer on transfer as provided under rule 85(b)(iii) of the OTA Rules shall be revised from two paisa to three paisa.

10. This shall come into effect from the date of issue of the Office Memorandum.

Sd/- J. K. Mohapatra
Principal Secretary to Government
MATTERS RELATING TO
HOUSE BUILDING ADVANCE,
MOTOR CAR/ CYCLE ADVANCE,
COMPUTER ADVANCE AND
FESTIVAL ADVANCE
Sub: Delegation of power to Head of Office to refund the wrong credit / excess recovery of Special Housing Building Advance.

The State Government decided to obtain loan from HUDCO for the purpose of providing Special House Building Advance to the State Government employees for repair/restoration and re-construction of their houses damaged by cyclone/flood of October, 1999. The State Government employees of cyclone/flood affected coastal districts were granted HUDCO assisted special house building advance in terms of F.D.O.M. No. 01/F dated 1.01.2000. It is noticed that communications are received from different Departments of Government with request for refund of wrong credit/excess recovery of the sum paid towards principal /interest of Special House Building Advance deducted from the salary bills of the employees. Much difficulty is experienced by the Government loanee-employee concerned in getting the refund of excess amount recovered from his/her salary.

With a view to mitigating the hardship of the employees, the Government after careful consideration have been pleased to decide that the Head of Office of the employee concerned is authorised and delegated with power to issue sanction order in respect of refund of wrong credit/excess recovery of principal and interest only in respect of Special House Building Advance (HUDCO) observing necessary codal procedure under rule 14 of D.F.P.R. 1978 read with S.R. 345-349 of Orissa Treasury Code Vol-I after ascertaining the veracity of the claims of the employee. The sanction order shall indicate appropriate Head of Account.

The refund of principal amount shall be classified under the Head of Account “7610-Loans to Govt. Servant etc. -900-Deduct Refund-0079 –Loans to Govt. Servants for construction of House-13103-Spl. H.B.A . Refund of wrong credit of House of Building Advance for Cyclone/Flood of October, 1999”

Similarly, the refund of interest amount shall be classified under Head of Account “0049-Interest Receipts-04-Interest Receipts of State /Union Territory Govts-800-other receipts -0060-Interest Receipts -11001-Deduct Refunds.

Sd/- J.K. Mohapatra
Principal Secretary to Government
FINANCE DEPARTMENT
****
Memo No. CS.IV-6/2011 19414(40)/F., Dated 26.4.2011

To

All Departments of Government.

Sub: Grant of HUDCO assisted Special H.B.A to the State Government employees and recoveries thereon.

The undersigned is directed to invite a reference on the subject cited above and to say that, the Dy. Accountant General (Accounts & VLC), O/o the Principal Accountant General (A&E), Orissa has intimated that due to non-adherence to the guidelines issued by this Deptt. from time to time, the following deficiencies are frequently noticed while maintaining the accounts of normal HBA drawn in favour of State Govt. employees.

I. Booking of HBA are invariably being misclassified under Spl. HBA and vice versa.
II. Schedules are not attached to the accounts rendered to A.G. Office.
III. Recoveries of HBA and Spl. HBA mix-up with each other causing difficulty in tracing the category of HBA at later stages.
IV. Correction/rectification of accounts of the above misclassification do not come up promptly from the originating treasuries/offices.

These deficiencies not only complicate the accounting process at A.G.’s Office / Treasuries, but also cause delay in settlement of loanee’s account which ultimately result in delay in release of gratuity to the retired Govt. servants and sometimes even attract legal complication.

In order to overcome above difficulties/deficiencies it is requested to adhere to the guide lines issued earlier by Finance Deptt. vide O.M. No. 01/F dt. 1.1.2000, No. 33613/f dt. 14.8.2000 & O.M. No. 32251/f dt. 4.7.2002.

Sd/-
Under Secretary to Government
OFFICE MEMORANDUM

Sub : - Enhancement of the amount admissible for Festival Advance.

In F.D.O.M. No. 4474/F dated 02.02.2010 the admissibility and eligibility criteria for availing the Festival Advance were fixed. Taking into account the factors of price rise and consequential cost of living, Government after careful consideration have been pleased to make a revision of the amount admissible for Festival Advance enhancing the same from Rs. 5,000/- to Rs. 10,000/- with stipulation that this advance, on sanction shall be recoverable in maximum of 10 equal consecutive monthly instalments @ Rs. 1,000/- from the salary of the employee concerned with effect from the succeeding month. In case of any eventually leading to non-recovery of such advance within the stipulated period of ten months, the employee concerned shall not be eligible to avail the next Festival Advance till complete recovery of the earlier Festival Advance.

2. All other conditions and stipulations laid down in F.D.O.M. No. 31981/F, dated 04.10.58, O.M. No. CS-IV-19/98-37293/F dated 29.08.98 and No. 4474/F dated 02.02.2010 remain unaltered.

This shall come into force with immediate effect.

Sd/- J.K. Mohapatra
Principal Secretary to Government
FINANCE DEPARTMENT

****

No. CSIV(Adv)-31/2012-12283(260)/F Dt. 30.03.2012

From

Sri G. Nandi
Deputy Secretary to Government

To

All Deptts. of Government/
All Heads of Deptts./
All Collectors.

Sub: Issue of no dues certificate / clearance certificate in favour of House Building.

The Deputy Accountant General(Accounts) O/o the Principal A.G, Odisha has observed that, Pension Sanctioning Authorities, Heads of Offices and Drawing & Disbursing Officers are not mentioning the nature of House Building Loans as to whether HBA(State) or Special HBA(HUDCO) in number of cases while forwarding loanee and non-loanee certificate with the pension papers of retired employees. Further, noting relating to long term advances in majority cases are not correct in the loanee and non-loanee certificate. As a result they are facing lot of difficulties to clear up the DCRG of retired employees.

In order to overcome the above mentioned difficulties, it is requested that suitable instructions may be issued to the Pension Sanctioning Authorities / Heads of offices and D.D.Os to follow the earlier instructions contained in Finance Department’s Office Memorandum No. 49300/F dt. 12.12.1997 and to give effect the correct entries of long term advances in the Loanee / Non-Loanee certificates in the prescribed proforma whether HBA sanctioned in favour of an employee relates to HBA(State) or Spl. HBA (HUDCO) while forwarding the pension papers of the retired Government Servant.

Those instructions may kindly be adhered scrupulously.

Sd/-
Deputy Secretary to Government

In supersession of all previous orders issued earlier on the aforesaid mentioned subject, the rates of interest for advances sanctioned to Government servants for purchase of conveyances during 2012-13 i.e. from 1st April, 2012 to 31st March, 2013 are revised as under:

Rate of interest per annum

i) Advance for purchase of conveyance other than Motor car (motor cycle, scooter and moped etc.) 10%

ii) Advance for purchase of motor car 12.5%

This shall be applicable in respect of all advances sanctioned for the aforesaid purposes with effect from 01.04.2012.

Sd/- J. K. Mohapatra
Principal Secretary to Government
MATTERS RELATING
TO
GENERAL PROVIDENT FUND
OFFICE MEMORANDUM

Sub: Part final withdrawal from GPF during the last four months of service of the subscriber.

F.D.O.M. No. 61282/F dated 29.12.1986 provides that non-refundable withdrawal (Part-final) from G.P.F shall normally not be permissible during the last four months of service of the subscriber preceding to the date of his /her retirement on superannuation. In exceptional circumstances the same can be sanctioned within the period of last four months of service of the subscriber with the concurrence of the Finance Department and timely intimation to A.G., Orissa.

2. It has come to the notice of Finance Department that the process of obtaining prior concurrence of Finance Department entails delay at different levels. In the result, the retiring employees-particularly those employees serving in the field establishments, face difficulty / delay in availing the benefit of the facility.

3. With a view to mitigating such inconvenience of the retiring employees, it has been decided after careful consideration that such cases henceforth need not be referred to the Finance Department for concurrence. The Administrative Department may, henceforward, allow such withdrawals at their level on fulfilment of all other conditions as laid down in Finance Department’s Office Memorandum No. 40456/F., dt. 19.09.1996.

Sd/- J. K. Mohapatra
Principal Secretary to Government
Immediate

FINANCE DEPARTMENT
***

Memo No. Pen-185/11-33222(260)/F., Bhubaneswar, dated the 27th July, 2011

To
All Departments of Government
All Heads of Department
All Collectors

Sub: Timely forwarding of GPF final payment application in case of retiring / retired Government Servants.

The undersigned is directed to invite reference to this Deptt. Letter No. 62174/F dt. 28.12.2009 and letter No. 37306/F dt. 30.08.2010 on the subject cited above and to say that the instructions contained in the above said letters are not being followed scrupulously by the DDOs under administrative control of different Deptts./Heads of Deptt./Collectors causing difficulties in the office of the A.G(A & E), Odisha as reported vide their letter No. D.O. No. DAG(Funds)-411 dt. 11.07.2011 (copy enclosed).

It is therefore, requested that the DDOs working under your administrative control may be instructed with a copy of the letter No. DAG(Funds) - 411 dt. 11.07.2011 of Principal Accountant General (A&E), Odisha, Bhubaneswar for immediate follow up actions.

Sd/-
Deputy Secretary to Government
Dear Shri Mohapatra,

I wish to bring to your notice that final payment application received from the subscribers of GPF are processed by this office within one month and authorities despatched to the Treasury / Drawing and Disbursing Officers under intimation to the subscribers. To minimise the delay, a Review cell has also been formed to scrutinise the records of subscribers who are retiring within two years.

However it is noticed that in a large number of cases applications are not being received before retirement and in many cases applications are forwarded to this office by Drawing & Disbursing Officers after a long delay. In this regard a test check of 7335 applications received in 2010-11 revealed that 1386 applications pertain to 2009 and earlier years (vide Annexure). In Finance Department O.M. No. 36953 dt. 11.09.2000 instructions have been given to all Heads of Office / Departments to obtain Final payment of GPF applications from the subscribers before their superannuation as required under rules and transmit the same to Accountant General (A & E), Odisha to streamline the sanction of GPF final withdrawal immediately after the date of retirement of the subscriber. But these instructions are not being followed scrupulously by Heads of Departments / Heads of Offices.

I, therefore, request you to instruct the Drawing & Disbursing Officers once again to transmit the final payment of GPF applications to this office without delay. In this connection I also wish to point out that every month 10% of applications received by this office are being returned to Drawing & Disbursing Officers since they are not properly filled up and annexure like list of NRA, legal heir certificate, death certificate, OCS Form 5(A) etc. are not enclosed. To avoid the time lag Drawing & Disbursing Officers may also be instructed to forward the applications in complete shape with all necessary enclosures.

Further, all the State Government officials may be instructed to check the correctness of statement of accounts issued by this office every year and to bring to our notice immediately the missing debits / credits. This will enable us to avoid protracted correspondence with Drawing & Disbursing Officers at the time of finalising the claim of a subscriber.

Regards

Yours Sincerely.

A. K. Singh

Encl: As above

Sri Jugal Kishore Mohapatra,
Principal Secretary,
Finance Department
Government of Orissa,
Bhubaneswar
Total number of final payment applications received in 2010-11 relating to earlier years.

<table>
<thead>
<tr>
<th>Years</th>
<th>Nos.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1969</td>
<td>1</td>
</tr>
<tr>
<td>1979</td>
<td>1</td>
</tr>
<tr>
<td>1981</td>
<td>1</td>
</tr>
<tr>
<td>1982</td>
<td>1</td>
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<tr>
<td>1988</td>
<td>1</td>
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<td>1991</td>
<td>1</td>
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<td>1992</td>
<td>1</td>
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<tr>
<td>1993</td>
<td>2</td>
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<tr>
<td>1994</td>
<td>1</td>
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<tr>
<td>1996</td>
<td>3</td>
</tr>
<tr>
<td>1997</td>
<td>14</td>
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<tr>
<td>1998</td>
<td>3</td>
</tr>
<tr>
<td>1999</td>
<td>2</td>
</tr>
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<td>2000</td>
<td>5</td>
</tr>
<tr>
<td>2001</td>
<td>5</td>
</tr>
<tr>
<td>2002</td>
<td>9</td>
</tr>
<tr>
<td>2003</td>
<td>18</td>
</tr>
<tr>
<td>2004</td>
<td>15</td>
</tr>
<tr>
<td>2005</td>
<td>45</td>
</tr>
<tr>
<td>2006</td>
<td>43</td>
</tr>
<tr>
<td>2007</td>
<td>98</td>
</tr>
<tr>
<td>2008</td>
<td>260</td>
</tr>
<tr>
<td>2009</td>
<td>856</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1386</strong></td>
</tr>
</tbody>
</table>
MATTERS RELATING TO MONETARY LIMIT
Sub: Revision of monetary limit for washing allowance paid to eligible Group-D employees.

The undersigned is directed to say that on increase in the cost factor due to rise of price, Government after careful consideration, have been pleased to enhance the monetary limit last fixed for payment of washing allowance to the Zamadars of Secretariat / Heads of Departments and Orderly Peons and Zamadars in Governor’s Establishment in the following manner:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Categories of employees entitled for benefit</th>
<th>Existing rates</th>
<th>Order No. &amp; Date</th>
<th>Enhanced rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Washing allowance to the Zamadars of Secretariat/ Heads of Departments and Orderly Peons and Zamadars in Governor’s Establishment</td>
<td>Rs. 20/-</td>
<td>O.M. No. 42724/F dtd. 13.10.1999</td>
<td>Rs. 100/-</td>
</tr>
<tr>
<td>2.</td>
<td>Washing allowance to Class-IV employees of Secretariat and Heads of Departments</td>
<td>Rs. 20/-</td>
<td>O.M. No. 42724/F dtd. 13.10.1999</td>
<td>Rs. 100/-</td>
</tr>
</tbody>
</table>

This shall take effect from the date of issue.

Sd/- J. K. Mohapatra
Principal Secretary to Government
Sub: Increase in monetary limits for repair of Bicycles.

The undersigned is directed to say that the monetary limits for repair charges of Bicycles used in Government offices were last revised in Finance Department Office Memorandum No. 34732/F dtd. 08.09.1995.

2. Due to increase in the prices of spare parts and increase of repair charges it has now been decide to revise the said monetary limit as prescribed below viz:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Year of the Bicycle</th>
<th>Existing Rates</th>
<th>Enhanced Rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>1st year</td>
<td>Rs. 50/-</td>
<td>Rs. 75/- per bicycle</td>
</tr>
<tr>
<td>2.</td>
<td>2nd year and 3rd year</td>
<td>Rs. 140/-</td>
<td>Rs. 200/- per bicycle per year</td>
</tr>
<tr>
<td>3.</td>
<td>4th to 8th year</td>
<td>Rs. 165/-</td>
<td>Rs. 250/- per bicycle per year</td>
</tr>
</tbody>
</table>

3. The revised monetary limits regarding repairs of bicycle as prescribed above will apply separately in respect of each bicycle with reference to the date of its purchase and not with reference to any financial year.

4. These orders shall come into force from the date of issue.

Sd/-
Additional Secretary to Government
OFFICE MEMORANDUM

Bhubaneswar dated the 29th February, 2012

Sub: Revision of monetary limit for supply of different liveries and other allowances to Group ‘D’ employees working under the control of P.A. Department (Office of Hon’ble Chief Minister, Minister of State, Deputy Ministers, Chief Secretary and Addl. Chief Secretary)

In supersession of this Department Memorandum No. 12265/F dtd. 23rd March, 1987, Memo No. 33708/F dtd. 04.06.2001 and Memo No. 46264/F dtd. 06.11.2010, on the above subject, the undersigned is directed to say that in view of rise in prices of clothes and cost of stitching charges Government have been pleased to enhance monetary limit of livery allowances paid to Group ‘D’ employees working in the office of Chief Minister, Ministers, Minister of State, Deputy Ministers, Chief Secretary and Addl. Chief Secretary in the following manner.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Categories of benefits</th>
<th>Existing Rates</th>
<th>Enhanced Rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Hot Weather Liveries</td>
<td>Rs. 750/- per annum</td>
<td>Rs. 1500/- per annum</td>
</tr>
<tr>
<td>2.</td>
<td>Cold Weather Liveries</td>
<td>Rs. 750/- (once in four years)</td>
<td>Rs. 2000/- (once in four years)</td>
</tr>
<tr>
<td>3.</td>
<td>Washing Allowance</td>
<td>Rs. 50/- per month</td>
<td>Rs. 100/- per month</td>
</tr>
</tbody>
</table>

2. Shoe allowance as allowed and other terms and conditions as stipulated in Finance Department O.M. No. 46264/F dtd. 06.11.2010 will remain unchanged.

3. Each employee availing these facilities should submit a certificate to his/her immediate authority to the effect that he/she is wearing the proper dress and shoes regularly.

This order may be made effective from 1st January, 2012.

Sd/-
Additional Secretary to Government
Bhubaneswar dated the 14th March, 2012

Sub: Fixation of monetary limit for Khadi Towels.

In Finance Department Office Memorandum No. 19474/F dt. 06.05.2006 the monetary limit for purchase of Khadi Towels to be supplied to the Gazetted Officers in the Secretariat was last fixed at the rate of Rs. 100/- (Rupees one hundred) each including all taxes. Due to rise in the price of Khadi, the current monetary ceiling is considered inadequate.

2. After careful consideration, Government have been pleased to enhance the monetary limit form Rs. 100/- to 150/- (Rupees one hundred and fifty) only each including all taxes for purchase of Khadi Towels in the Departments of Government to facilitate the supply of the same to the Gazetted Officer in the Secretariat.

3. Towels may be supplied to the officer at the rate of one each every year. The Departments should avail of the rebate admissible on Khadi.

4. This order shall take effect from the date of issue.

Sd/-
Additional Secretary to Government
MATTERS RELATING TO FINANCIAL AUDIT
FINANCE DEPARTMENT

***

No. CCA-I-99/11 – 35727/F

RESOLUTION

Bhubaneswar, the 18th August, 2011

The proposal to re-designate the Audit Superintendent in the cadre of Orissa Service of Auditors as Assistant Audit Officer was under consideration of Government for some time in the past.

2. After careful consideration, the Government has been pleased to decide as follows:
   (i) The post of Audit Superintendent is re-designated as Assistant Audit Officer.
   (ii) Such re-designation would not carry higher scale of pay as it does not involve any higher responsibility.

3. Necessary steps are being taken to amend the relevant recruitment rules accordingly.

ORDER: Ordered that this resolution be published in the extraordinary issue of the Orissa Gazette.

By order of the Governor

Sd/- B. K. Rath
Special Secretary to Government
No. 49405(40)/F
A & A(R)70/2011

Date: 23.11.2011

To
The Principal Secretaries/ Commissioner-cum-Secretaries/
E.I.C-cum-Secretary/ Special Secretaries of all Govt. Deptts.

Sub: Submission of compliance reports on the audit paras of C & A.G Report (Civil).

Sir/Madam,

It has brought to the notice of this Department by the A.G(Civil Audit), Odisha through the Chief Secretary, Odisha that 73 audit paragraphs including 19 performance audit paras relating to the .C & A.G Reports (Civil) from 1977-78 to 2008-09 are yet to be complied by 15 Departments (Copy of Statement enclosed). In the Apex Committee Meeting held on 05.05.11 the pendency position was reviewed by the Chief Secretary and accordingly a draft work plan bearing No. 22573 dtd. 13.05.2011 was communicated to all Departments giving the date lines for submission of compliance notes on the outstanding audit paras. It was expected to have a better improvised figure at the end of September, 2011.

2. It appears from the statement of the A.G., Odisha that necessary follow up have not been taken to the minutes of the Apex Committee meeting and the work plan issued thereon as 73 out of 76 paragraphs are still outstanding. The A.G.(Civil Audit), Odisha have also pointed out some technical errors with compliance notes submitted to them which are given below.

(i) Compliances have not been seen and approved by the Departmental Secretaries and only the replies of Heads of Department/Field Offices have been enclosed as compliances.

(ii) Compliances are submitted just a day or some hours before the PAC meeting is scheduled or in the meeting itself. For which audit comments on the compliances furnished to the PAC is not possible.

(iii) Many Departments have not furnished compliances to general paragraphs like “lack of response to audit”, “Follow up action on earlier Audit Reports” and “Misappropriation, Loses, Defalcation etc.”

3. It is needless to mention that compliance notes on the audit paras of the C & A.G Report are required to be submitted to the PAC Branch of OLA Secretariat within 3 months of presentation of the report to the Legislature. I would also like to point out that there is no substitute to hard work in this regard. Secretaries may se apart some times to have meeting with all the subordinate offices and expedite the matter.

4. In view of the seriousness of the matter, you are requested once again to look into the matter personally and ensure submission of compliance notes on all the outstanding audit paras of C & A.G Report before any further adverse report is received from A.G, Odisha or P.A.C. Suitable warning may also be issued to the defaulting officials including FAs/AFAs for the lapses.

This may be treated as urgent.

Yours faithfully,
Sd/- J. K. Mohapatra
Principal Secretary to Government
FINANCE DEPARTMENT

No. 53171(40)/F
A & A(D)25/2011

Date: 17.12.2011

To
The Principal Secretaries/ Commissioner-cum-Secretaries/
E.I.C-cum-Secretary/ Special Secretaries of all Govt. Deptts.

Sub: Streamlining of System Triangular Committee Meetings to settle the outstanding IRs/Paras.

Sir/Madam,

It has brought to the notice of this Department by the A.G(Civil Audit), Odisha through a Draft Para titled “Lack of Response to Audit” that as many as 12623 IRs having 37869 paras are outstanding with 35 Government Departments for settlement, out of which first replies are awaited on 2047 IRs. Moreover, 5472 IRs having 19477 Paras have been received during the last 5 years i.e. from 2006-07 to 2010-11 by different Departments. The pendency position received from the A.G., Odisha is enclosed for reference.

2. A.G., Odisha have issued guidelines from time to time for early settlement of outstanding IRs/Paras by convening meetings of the Triangular Committee(TC). These guidelines have been communicated to all the Government Departments vide Finance Department letter No. 42104 dtd. 24.09.2011.

3. During the last meeting of Apex Committee held on 05.05.2011 under the chairmanship of Chief Secretary, some Departments had expressed their difficulties in complying with the very old IRs/paras due to non-availability of relevant records.

As a matter of fact, with determined efforts outstanding IRs/Paras of the last five years can be settled by adopting the following course of action.

(i) The first replies to all the outstanding IRs/Paras of the last 5 years should be given to A.G., Odisha by the end of January, 2012 indicating the likely date for submission of the final compliance note.

(ii) At least 2 weeks time may be kept between submission of compliance notes and convening TC meetings.

(iii) The audited organisation may be instructed to record the audit observations and initiate action with reference to audit memos issue during the audit without waiting for formal receipts of the IRs from the audit office.

(iv) Recovery of advances and outstanding dues brought out by audit may be effected as soon as possible, as prolonged delay may make the possibility of such recovery remote.

4. You are, therefore, advised to take action as suggested above with a view to reducing the backlog of pending IRs/Paras before the forthcoming meeting of the Apex Committee. It is further requested that the latest pending position of A.G IRs/Paras may be furnished to the A & A Branch of Finance Department by 20th December, 2011 in order to prepare a consolidated report.

This may be treated as urgent.

Yours faithfully,
Sd/- J. K. Mohapatra
Principal Secretary to Government

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### Appendix -1

**Statement showing Inspection Reports/Paragraphs issued up to 31\(^{st}\) March, 2011 but not settled by 30\(^{th}\) June, 2011**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Department</th>
<th>Reports awaiting settlement (up to June, 2011)</th>
<th>Reports awaiting settlement for more than 10 years</th>
<th>Reports to which even first reply has not been received</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>No. of Reports</td>
<td>No. of paragraphs</td>
<td>No. of Reports</td>
</tr>
<tr>
<td>1.</td>
<td>Agriculture</td>
<td>936</td>
<td>2945</td>
<td>183</td>
</tr>
<tr>
<td>2.</td>
<td>Commerce &amp; Transport</td>
<td>172</td>
<td>264</td>
<td>48</td>
</tr>
<tr>
<td>3.</td>
<td>Co-operation</td>
<td>93</td>
<td>287</td>
<td>18</td>
</tr>
<tr>
<td>4.</td>
<td>Energy</td>
<td>17</td>
<td>38</td>
<td>0</td>
</tr>
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<td>5.</td>
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Appendix -2

Statement showing the year-wise break up of outstanding Inspection Reports/Paragraphs issued up to March, 2011 but not settled by June, 2011

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</table>
FINANCE DEPARTMENT

***

Letter No. 4383(17)/F Bhubaneswar Dated 07.02.2012
FIN-AA-AUDIT-0001-2012

From:
Sri Aswini Kumar Mishra, IA & AS
Special Secretary to Government

To
The Principal Secretary to Government,
Agriculture/Home/Law Department
Commissioner- cum-Secretary to Government,
W & CD/H & FW/H & UD/PR/Rev. & DM/
Higher Edn./School & ME/ ST & SC Development/
F & ARD/Lab & Emp/ Co-operation/
I & PR/Steel & Mines/ Sports & YS Department

Sub: Non-production of records to the Audit Parties of A.G(Civil Audit), Odisha.

Sir/Madam,

It has been brought to the notice of Finance Department by the AG(Civil Audit) Odisha through the Chief Secretary, Odisha that, transactions covering a total amount of Rs. 48.71 crore could not be verified and audited by his audit parties due to non-production of relevant records by some of the Departments of Government and also the sub-ordinate offices under their administrative control. There are 102 such cases where the audit work could not be completed due to non-production of records. The cases relating to your Department/Offices under the administrative control of your Departments are enclose for reference.

In this connection attention is also invited to the provisions of C.A.Gs(Duties, Powers and Conditions of Service) Act, 1971 wherein it is stated that the official representative of the C & A.G can requisition the documents required in connection with his audit and it is obligatory on the heads of the offices being audited to provide such documents and to answer such questions that the auditors may pose. Non-production of records to audit is a serious failure of the accountability mechanism prescribed. Denial of records to the audit party amounts to preventing public servant from discharging official duties.

In view of the seriousness of the matter I would request you to look into the matter personally and to instruct the field offices under your administrative control to produce the documents mentioned in this enclosed list during next audit. This may be monitored by the Departmental Monitoring Committee of your Department.

All the heads of offices under the administrative control of your department may also be instructed to avoid non-production of records to audit in future.

Yours faithfully,

Sd/-
Special Secretary to Government
MATTERS RELATING TO
GROUP INSURANCE SCHEME
Sub: Simplification of procedure of deposits and payments under Group Insurance Scheme for Government Employees.

1. The Group Insurance Scheme for Government Employees, which was introduced w.e.f. 1.3.1974 vide F.D. Resolution No.2594/F dt.25.1.1974 as an optional scheme was made compulsory subsequently w.e.f. 1.4.1976 in F.D. Resolution No.19043/F, dtd. 15.04.1976 with a view to give some financial help to the family of a Govt. Servant who dies prematurely while in service. Since inception, the scheme has been revised in different times vide F.D. Resolution No.21037/F dt. 18.5.1985 read with Resolution No.47215/F dt.31.12.1985, vide Resolution No.42944/F dt.10.08.1987 and vide Resolution No.8754/F dt.9.3.1999 and this scheme has gone a long way in providing some measure of social security to the families of the deceased Government employees.

Earlier, the Group Insurance Scheme was managed by LIC of India, BBSR. This system was discontinued w.e.f. 1.4.1994 and Finance Department is now managing the affair of Group Insurance Scheme. All the premium deposits are received in Finance Department and all the death claim proposals are also settled in Finance Department.

It has come to the notice of Govt. that settlement of death claims is being inordinately delayed. Besides, difficulties are being experienced in timely issue of GIS Pass Books/ duplicate pass books to the employees. In order to address these problems, an internal Committee constituted by the Finance Department vide F.D. Office Order No.44008 dt.20.10.2010, has suggested simplification of procedures of the scheme by way of decentralization of its operations and appropriate delegation of powers to the field offices.

After careful consideration of the recommendations made by the Committee, Government has been pleased to decide that the Procedure of implementation of the Scheme shall be modified as follows.

2. **Manner of Deposit of G.I.S Premium:**

Presently the DDOs/ Head of Offices concerned are depositing the GIS premium of Government employees by sanctioning and drawing the advance from the appropriate Head of Account and remitting it to Finance Department in shape of Bank Drafts.

For simplification of the procedure, it is now decided that all Head of Offices/ DDOs will deposit the premium through treasury challan in case of all Government servants borne in the regular establishment, by way of transfer credit of deposits to proper Head of Account without drawing money from Treasury in shape of Bank Draft. Present practice of remitting premium deposits to Finance Department by way of Bank Drafts is to be discontinued.

The premium will be deposited under Head “8443-civil Deposit-800-other receipts-0106-other Deposits-16030-Deposit under Group Insurance Scheme (i) 043-Deposits for the Government employees” While the money is deposited in Treasury, by transfer credit it is to be ensured by the Treasury Officers/Sub-Treasury Officers that under proper Head of Account the money is deposited.
3. **Issue of GIS Pass Books:-**

At present GIS Pass Books are being issued in favour of the Govt. employees by Finance Department. Henceforth, as per the revised procedure, the Head of Office/DDO concerned shall record the details of deposits made towards GIS Premium in favour of the employees working under his Administrative Control in the prescribed format, which shall be attached to the service Book of the employee concerned. It will serve the purpose of GIS Pass Book. The prescribed format for the purpose is enclosed as Annexure-'A’. The earlier format prescribed vide F.D. Letter No.GIS-(II)-47/95-27761/F dt.13.07.1995 is hereby modified as in Annexure-'A’. In the Annexure-'A’, all detailed informations are to be filled in including the old GIS Pass Book Number etc to facilitate sanction of claims later on. Head of Offices/DDOs are also authorized to issue duplicate copies of GIS entry details to the concerned employee for his record and reference.

4. **Payment of Insurance Premium deposits after retirement/relinquishing of Service.**

At present the GIS premium deposit (without interest) is refunded by the DDOs/Head of Offices to the employee in case of retirement or relinquishing service after due sanction and drawal. This present practice will continue without any change.

5. **Payment of Assured Sum and other benefits under Group Insurance Scheme in case of death in service.**

Presently Finance Department is sanctioning the assured sum under the scheme in favour of legal heirs of the deceased employees and releasing Account Payee cheques to them through the DDOs/ Head of offices concerned. Premium deposits of the deceased employee are refunded by the DDO/Head of Office concerned alongwith sanction and payment of obsequies payable as per the scheme.

In the modified procedure power is now vested with the DDOs/ Head of offices concerned for payment of assured sum at their level to the legal heir/heirs through A/c Payee Cheques/ Bank drafts. The amount of assured sum is to be drawn from the Head of Account “8443-Civil deposit-800-other deposits-1677-other deposits-91057-Group Insurance Scheme-696 Refunds of Deposits and other claims under the Govt. employees Group Insurance Scheme”.

6. **Role of the DDOs / Head of Offices:**

The amount shall be drawn from the particular Head of Account as specified above by the DDOs/ Head of Offices concerned by presenting bill in the Treasury for which no allotment will be required. While presenting the bill to the Treasury for release of assured sum to the legal heirs of the deceased employee or the nominee as the case may be concerned DDO will enclose to the bill copy of sanction order as in proforma Annexure-'B’ and True copy of Annexure-'A’ duly certified. All the death claims are to be paid through A/c payee Cheque / Bank drafts drawn from treasury in the name of the Legal Heir as per the sanction order copy. While sanctioning the assured sum & obsequies the D.D.O/Head of Offices concerned should ensure that, the actual entitlement of sum assured & obsequies is sanctioned & paid to the Legal heir of the deceased employee. Excess payment, if any, made should be recovered from the D.D.O/Head of Office concerned or other persons responsible for such excess payment. Sanction of sum assured under the scheme is interlinked with the premium deposited during the life time of the deceased employee. Therefore due care and caution is to be exercised while sanctioning the assured sum. Payment shall be made to the Legal Heir (s) of the deceased employee.
basing on the Legal Heir Certificate, issued by the competent authority or on the basis of nomination received earlier. While making payment the D.D.O/ Head of office shall ensure that the payment is made to the legal claimant as per the scheme.

7. **Duties of Treasury Officers/Sub-Treasury Officers**
   (i) The Treasury officers and Sub-Treasury officers while making transfer credit of the deposits shall verify and ensure that the deposit of GIS premium made by the DDOs/ Head of Offices concerned are under the proper Head of Account.
   (ii) The payment of assured sum, refund of deposits and performances of obsequies under the scheme, (in case of death in service), as well as onetime refundable deposits (actual deposits made by the employees in case of retirement and relinquishing of service), the Treasury Officer/Sub-Treasury Officer concerned shall ensure that the money is drawn from the appropriate Head of Account as mentioned in para-5 of the resolution.
   (iii) On receipt of the bill the Treasury / Sub-Treasury Officers concerned may verify that:
      (a) the bill has been prepared and presented in the Misc. Bill Form (OTC form No.13);
      (b) Annexure-“A” and “B” as prescribed in Para-6 above, has been duly and correctly filled in.

No other document may be sought for by the Treasury / Sub-Treasury Officers for consideration of the bill. Furthermore, as clarified in Para-6 above, no allotment will be required for payment of these claims.

8. **Applicable premium deposits under the scheme:**
   The existing scheme of Group Insurance Scheme have been revised from time to time after revision of pay of the employees under different pay rules. The scheme was last revised in 1999 after revision of pay under ORSP Rules 1998.
   After revision of pay in the Revised Scale of Pay Rules 2008, the scheme has not been revised. Sanction and deposit of additional premium beyond entitlement on account of revision of pay under ORSP Rules, 2008 is not allowed unless the scheme is revised. Any excess deposit made after revision of pay in the Revised Scale of Pay Rules, 2008 will not entitle the employee to claim enhanced assured sum under the scheme as well as performances of obsequies etc.

   The above modified simplification of procedure shall come into force from the date of issue of the Notification.

Order:- *Ordered that the Resolution be published in the next issue of the Orissa Gazette and copies forwarded to all Deptts. Of Govt. All Heads of Deptts./ All Dist. Offices/ A.G (A&E) Orissa, Bhubaneswar/ A.G (Audit),Orissa, Bhubaneswar/ Dy. Accountant General, Orissa, Puri.*

By Order of the Governor

Sd/-
Principal Secretary to Government
Part-I

**FORMAT FOR GROUP INSURANCE SCHEME DEPOSIT DETAILS**

1. Name of the employee: 
   a) Date of Birth: 
   b) Due Date of Retirement on superannuation: 
2. G.I.S Pass Book No. (If already issued): 
3. G.P.F/C.P.F Account No.: 
4. Name & address of the nominee and his/her relationship with the Govt. employee: 

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<th>Amount deposited towards GIS premium previously (As per entry in GIS Pass Book or other records)</th>
<th>Amount now deposited towards GIS premium</th>
<th>BD No./Challan No. and date of deposit/ Name of the Treasury/Sub-Treasury.</th>
<th>Gross deposit amount of BD/Challan in which amount as shown in Col.5 is included</th>
<th>Signature of D.D.O/ Head of Office with designation as proof of certification of deposit</th>
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</thead>
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Part- II

Date of Death/ Retirement:-

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<th>Mode of payment</th>
<th>Signature of the D.D.O/ Head of Office with Seal as certification for proof of payment</th>
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<tr>
<td>Payment made towards performance of obsequies (In case of death while in service).</td>
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<tr>
<td>Payment made towards assured sum ( In case of death while in service)</td>
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**ANNEXURE-’B’**

**PROFORMA FOR SANCTION OF DEATH CLAIM UNDER GROUP INSURANCE SCHEME**

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<td>2.</td>
<td>Name of the Office with detail address where the employee was last working :</td>
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<td>3.</td>
<td>Name of the Department :</td>
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<td>Whether the employee was serving as an employee</td>
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<td>i) of Aided Non-Govt. Educational Institutions</td>
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<td></td>
<td>ii) of BSE, Cuttack, CHSE, Bhubaneswar /</td>
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<td>iii) of Urban Local Bodies /</td>
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<td>iv) of four Universities.</td>
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<td>Pay of the deceased employee on the date of death.</td>
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<td>Scale of Pay in which the employee was serving on the date of death.</td>
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<td>7.</td>
<td>Applicable premium deposit under GIS.</td>
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<td>8.</td>
<td>Quantum of deposit made by the date of death.</td>
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<td>9.</td>
<td>Date of last deposit details (Challan No./B.D. No. and date should be mentioned.</td>
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<td>10.</td>
<td>Date of death (Copy of death Certificate to be duly verified by the Head of Office/D.D.O).</td>
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<tr>
<td>11.</td>
<td>Amount of one time refundable deposit sanctioned (realised from the deceased employee during his life time as per Annexure-’A’) (Xerox copy of the prescribed format duly attested by the Head of Office/D.D.O should be attached).</td>
</tr>
<tr>
<td>12.</td>
<td>Name and relationship of the legal heir/heirs to whom GIS claim is to be paid (copy of legal heir certificate to be verified by the Head of Office/D.D.O concerned).</td>
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<tr>
<td>13.</td>
<td>Amount of assured sum sanctioned to be paid / already paid.</td>
</tr>
<tr>
<td>14.</td>
<td>Amount of obsequies sanctioned to be paid / already paid.</td>
</tr>
</tbody>
</table>

I certify that the above named deceased employee was covered under the G.I.S applicable for the Non-Govt. Aided Educational Institutions/ Board of Secondary Education, Orissa, Cuttack/ Council of Higher Secondary Education, Orissa, Bhubaneswar/ Four Universities and Employees working under NACs/ Municipalities/ Municipal Councils/ Municipal Corporations etc.(strike out which are not applicable) as on the date of death. I have obtained satisfactory proof of death of the deceased employee while in service. I have also certified that the total amount towards GIS Premium of Rs. .......... has been deposited in favour of the deceased employee during his/her service period/life time. I hereby declare that the information given under point 1 to 14 above are true in every respect.

Place:                      Signature (With official Seal)
Date:                      

Full name of the Head of office/D.D.O with designation
FINANCE DEPARTMENT

No. 34360 /F, Dated 05.08.11
GIS-II-57/2011

RESOLUTION

Sub: Simplification of procedure of deposits and payments under Group Insurance Scheme for the Employees of aided Non-Govt. Educational Institutions, Board of Secondary Education, Orissa, Cuttack, Council of Higher Secondary Education, Orissa, Bhubaneswar, Four Universities i.e. Utkal University, Vani Vihar, Berhampur University, Bhanja Bihar, Sambalpur University, Jyoti Vihar & Orissa University of Agriculture & Technology, Bhubaneswar & Employees working under NACs/ Municipalities / Municipal Corporations etc.

1. The Group Insurance Scheme for the Employees of the (i) Aided Non-Govt. Educational Institutions, (ii) four Universities, (iii) The R.E. College, Rourkela, (iv)Board of Secondary Education, Orissa, Cuttack, (v) The Council of Higher Secondary Education, Orissa, Bhubaneswar was introduced with effect from 01.04.1978, 1.4.79, 1.8.80, 1.6.85 and 1.1.88 respectively on the analogy of Group Insurance Scheme introduced in 1976 for the benefit of the employees of State Govt. Relevant F.D. Office Memorandum and Resolution Numbers are 27085/F, dt.31.5.78, 25487/F, dt.15.5.79, 44639/F, dt.3.9.80, 24501/F, dt.21.6.85, 4941/F, dt.10.2.87, 19869/F, dt.2.5.87 and 6870/F, dt.24.2.88. The scheme was lastly revised in Finance Department Resolution No.14254/F, dt.16.4.1994 which is in force now.

The scheme was further extended to the employees of Urban Local Bodies (Municipalities/NACs/Municipal Council & Municipal Corporation etc.) with effect from 01.04.1981 in H & U.D. Department Resolution No.8292/HUD dt.05.03.1981 read with Finance Department Resolution No.25370/F dt.05.06.1981. The scheme was lastly revised in Finance Department Resolution No.14251/F dt.16.04.1994 which is in force till date.

Earlier, the Group Insurance Scheme was managed by LIC of India, BBSR. This system was discontinued w.e.f. 1.4.1994 and Finance Department is now managing the affair of Group Insurance Scheme. All the premium deposits are received in Finance Department and all the death claim proposals are also settled in Finance Department.

It has come to the notice of the Government that settlement of death claims are being inordinately delayed. Besides, difficulties are being experienced in timely issue of GIS Pass Books / Duplicate Pass Books to the employees. In order to address these problems, an internal Committee constituted by Finance Department vide F.D. Office Order No.44008 dt.20.10.2010, has suggested simplification of procedures of the scheme by way of decentralization of its operations and appropriate delegation of powers to the field offices. In the meantime, in case of Government employees, powers have already been delegated to the Head of offices /D.D.Os for sanction and payment of assured sum under the scheme at their level without referring the case to F.D. vide F.D. Resolution No.19307/F dt.26.4.2011. Hence, it is felt necessary to delegate powers to the field functionaries for smooth implementation of the GIS in case of the employees of Aided Non-Government Educational Institutions, four Universities, Board of Secondary Education, Orissa, cuttack, Council of Higher Secondary Education Orissa, Bhubaneswar and employees of Urban Local Bodies, NACs / Municipalities, Municipal Corporations etc.
After careful consideration of the recommendations made by the Committee, Government have been pleased to decide that the Procedure of implementation of the Scheme in case of employees as mentioned above other than Government employees, shall be modified as follows:

2. **Manner of Deposit of G.I.S. Premium:**
   Presently the GIS premium of employees of the institutions as specified above are being deposited by the DDO/Head of Offices by deducting the amount from the monthly salaries of the employees and remitting it to Finance department in shape of Bank Drafts.
   For simplification of the procedure, it is now decided that all Head of Offices/DDOs will deposit the premium through treasury challan in case of all the employees of the institutions as specified above, borne in the regular establishment, by way of transfer credit of deposits to proper Head of Account in shape of Treasury Challans while drawing salary from the Treasury. Present practice of remitting premium deposits to Finance department by way of Bank Drafts is to be discontinued. Required premium deposits are to be deducted from the salary bills in maximum five installments but with the consent of the employee it can be deposited in one go. In case of DDOs not drawing salary bills of the employees directly from Treasuries, they are to deposit the premium by Treasury Challan and to keep a note of it in the prescribed Annexure to be attached to the Service Book of the employee (Prescribed Annexure-“A” attached).
   The premium will be deposited under Head “8443-civil Deposit-800-other receipts-0106-other Deposits-16030-Deposit under Group Insurance Scheme (ii) 045-Deposit for Employees of Non-Govt. aided Educational Institution & (iii)-046-Deposit for Employees of Urban Local Bodies as the case may be”. While the money is deposited in Treasury, either by transfer credit or by challans, it is to be ensured by the Treasury Officers/Sub-Treasury Officers that under proper Head of Account the money is deposited.

3. **Issue of GIS Pass Books:**
   As per the revised procedure, the Head of Office/DDO concerned shall record the details of deposits made towards GIS Premium in favour of the employees working under his Administrative Control in the prescribed format, which shall be attached to the service Book of the employee concerned. It will serve the purpose of GIS Pass Book. The prescribed format for the purpose is enclosed as Annexure-‘A’. In the Annexure-‘A’, all detailed informations are to be filled in including the old GIS Pass Book Number etc. if issued earlier to facilitate sanction of claims later on. Head of Offices/DDOs are also authorized to issue duplicate copies of GIS entry details to the concerned employee for his record and reference. Issue of Blank GIS Pass Books from F.D as per the present practice for issue of GIS Pass Books to the employees will be discontinued.

4. **Payment of Insurance Premium deposits after retirement/ relinquishing of service:**
   At present the GIS premium deposits (without interest) is refunded by the DDOs/Head of Offices to the employees in case of retirement or relinquishing service. This present practice will continue without any change. But in case of Board of Secondary Education Orissa, Cuttack and Council of Higher Secondary Education, Orissa, Bhubaneswar, who are not drawing claims from Treasury, they will make refund to the employees at their end after retirement or relinquishing service and such payment will be reimbursed to them by F.D on presentation of
claim indicating details of deposits and payments made in Annexure-“A” and Annexure-“B” respectively for each employee.

5. **Payment of Assured Sum and other benefits under GIS in case of death in service.**

Presently Finance Department is sanctioning the assured sum under the scheme in favour of legal heirs of the deceased employee and releasing Account Payee cheques to them through the DDOs/ Head of Offices concerned. Premium deposits of the deceased employee are refunded by the DDO/Head of Office concerned alongwith sanction and payment of obsequies payable as per the scheme.

In the modified procedure power is now vested with the DDOs/Head of Offices concerned for payment of assured sum at their level to the legal heir/heirs through A/c Payee Cheques/Bank Drafts. The amount of assured sum is to be drawn from the Head of Account. “8443-Civil deposit-800-other deposits-1677-other deposits-91057-Group Insurance Scheme-694-Refunds of Deposits and other claims under Group Insurance Scheme for employees of Non-Govt. Aided Educational Institutions-926-Refund of deposits & other claims under Group Insurance Scheme for employees of Urban Local Bodies as the case may be”.

6. **Role of the DDOs/Head of Offices:**

The amount shall be drawn from the particular Head of Account as specified above by the DDO/Head of Offices concerned by presenting bill in the Treasury for which no allotment will be required. While presenting the bill to the Treasury for release of assured sum to the legal heirs of the deceased employee or the nominee as the case may be concerned DDO will enclose to the bill a copy of sanction order as in Annexure-‘B’ and True copy of Annexure-‘A’ duly certified. All the death claims are to be paid through A/c payee Cheque/ Bank drafts drawn from treasury in the name of the Legal Heir as per the sanction order copy. While sanctioning the assured sum & obsequies the DDO/Head of Offices concerned should ensure that, the actual entitlement of sum assured & obsequies are sanctioned & paid to the Legal heir of the deceased employee. Excess payment, if any, made should be recovered from the DDO/Head of Office concerned or other persons responsible for such excess payment. Sanction of sum assured under the scheme is interlinked with the premium deposited during the life time of the deceased employee. Therefore due care and caution is to be exercised while sanctioning the assured sum.

Payment shall be made to the Legal Heir (s) of the deceased employee basing on the Legal Heir Certificate, issued by the competent authority or on the basis of nomination received earlier. While making payment the DDO/Head of office shall ensure that the payment is made to the legal claimant as per the scheme. But in case of Board of Secondary Education Orissa, Cuttack and Council of Higher Secondary Education, Orissa, Bhubaneswar who are not declared DDOs to draw claims from Treasury, shall make payment of claims to the concerned employees Legal heir / Nominees at their end and after payment submit the claim to F.D for reimbursement of the same by enclosing detailed information in the prescribed Annexure-“A” and “B” for each employee.

7. **Duties of Treasury Officers/Sub-Treasury Officers:**

(i) The Treasury officers and Sub-Treasury officers while making transfer credit of the deposits shall verify and ensure that the deposit of GIS premium made
by the DDOs/Head of Offices concerned are under the proper Head of Account.

(ii) The payment of assured sum, refund of deposits and performances of obsequies under the scheme, (in case of death in service), as well as onetime refundable deposits (actual deposits made by the employees in case of retirement and relinquishing of service), the Treasury Officer/ Sub-Treasury Officer concerned shall ensure that the money is drawn from the appropriate Head of Account as mentioned in para-5 of the resolution.

(iii) On receipt of the bill, the Treasury/Sub-Treasury Officers concerned may verify that:

a) the bill has been prepared and presented in the Misc. Bill Form (OTC form No.13).

b) Annexure- “A” and “B” as prescribed in Para-6 above, has been duly and correctly filled in and attached to the bill with due certification by the DDO.

No other document may be sought for by the Treasury /Sub-Treasury Officers for consideration of the bill. Furthermore, as clarified in Para-6 above, no allotment will be required for payment of these claims.

8. **Applicable premium deposits under the scheme:**

The existing scheme of Group Insurance Scheme have been revised from time to time after revision of pay of the employees under different pay rules. The scheme was last revised in 1994 after revision of pay under ORSP Rules, 1989 which is still in vogue.

<table>
<thead>
<tr>
<th>Pay range of the employee.</th>
<th>Quantum of one time deposit to be refunded.</th>
<th>Sum assured under the GIS.</th>
<th>Amount of financial assistance for performance of obsequies.</th>
<th>Total Amount.</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Upto Rs.1060/-</td>
<td>Rs. 600/-</td>
<td>Rs.20,000/-</td>
<td>Rs. 750/-</td>
<td>Rs.21,350/-</td>
</tr>
<tr>
<td>ii) Rs.1061/- to Rs.1950/-</td>
<td>Rs.1080/-</td>
<td>Rs.30,000/-</td>
<td>Rs.1250/-</td>
<td>Rs.32,330/-</td>
</tr>
<tr>
<td>iii) Rs.1951/- &amp; above</td>
<td>Rs.2570/-</td>
<td>Rs.50,000/-</td>
<td>Rs.1750/-</td>
<td>Rs.54,320/-</td>
</tr>
</tbody>
</table>

After revision of pay in the Revised Scale of Pay Rules, 1998 and ORSP Rules, 2008, the scheme has not been revised. **Sanction and deposit of additional premium beyond entitlement (as per F.D. Resolution No.14251/F dt.16.4.94 and Resolution No.14254/F dt.16.4.94) is not allowed.** Any excess deposit made beyond the entitlement as specified in the above Resolution of F.D will not entitle the employee to claim enhanced assured sum under the scheme as well as performances of obsequies etc. Excess payment made by the D.D.O/ Head of office beyond the entitlement as specified above shall be recovered from the DDOs / Head of offices or his subordinates, responsible for such excess payment.

The above modified simplification of procedure shall come into force from the date of issue of the Resolution.

Order:- Ordered that the Resolution be published in the next issue of the Orissa Gazette and copies forwarded to all Deptts. Of Govt./ All Heads of Deptts./ All Dist. Offices/ A.G (A&E) Orissa, Bhubaneswar/ A.G (Audit), Orissa, Bhubaneswar/ Dy. Accountant General, Orissa, Puri.

**By Order of the Governor**

Sd/-

Principal Secretary to Government
ANNEXURE-‘A’

FORMAT FOR GROUP INSURANCE SCHEME DEPOSIT DETAILS

Part-I

1. Name of the employee
   a) Date of Birth
   b) Due Date of Retirement on superannuation

2. G.I.S Pass Book No. (If already issued)


4. Name & address of the nominee and his/her relationship with the Govt. employee.

<table>
<thead>
<tr>
<th>Designation</th>
<th>Basic Pay + Grade Pay if any as on ...</th>
<th>Amount required to be deposited towards GIS premium as per rule</th>
<th>Amount deposited towards GIS premium previously (As per entry in GIS Pass Book or other records)</th>
<th>Amount now deposited towards GIS premium</th>
<th>BD No./Challan No. and date of deposit/Name of the Treasury/Sub-Treasury.</th>
<th>Gross deposit amount of BD/Challan in which amount as shown in Col.5 is included</th>
<th>Signature of D.D.O/Head of Office with designation as proof of certification of deposit</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
</tr>
</tbody>
</table>

Part-II

Date of Death/ Retirement:

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Amount</th>
<th>Date of payment with sanction order No. and date</th>
<th>Mode of payment</th>
<th>Signature of the D.D.O/ Head of Office with Seal as certification for proof of payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payment made towards one time refundable deposit</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payment made towards performance of obsequies (In case of death while in service).</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payment made towards assured sum (In case of death while in service)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
**ANNEXURE-‘B’**

**PROFORMA FOR SANCTION OF DEATH CLAIM UNDER GROUP INSURANCE SCHEME**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Full Name of the deceased employee with designation :</td>
</tr>
<tr>
<td>2.</td>
<td>Name of the Office with detail address where the employee was last working :</td>
</tr>
<tr>
<td>3.</td>
<td>Name of the Department :</td>
</tr>
<tr>
<td>4.</td>
<td>Whether the employee was serving as an employee i) of Aided Non-Govt. Educational Institutions / ii) of BSE, Cuttack, CHSE, Bhubaneswar / iii) of Urban Local Bodies / iv) of four Universities. :</td>
</tr>
<tr>
<td>5.</td>
<td>Pay of the deceased employee on the date of death. :</td>
</tr>
<tr>
<td>6.</td>
<td>Scale of Pay in which the employee was serving on the date of death. :</td>
</tr>
<tr>
<td>7.</td>
<td>Applicable premium deposit under GIS. :</td>
</tr>
<tr>
<td>8.</td>
<td>Quantum of deposit made by the date of death. :</td>
</tr>
<tr>
<td>9.</td>
<td>Date of last deposit details (Challan No./B.D. No. and date should be mentioned. :</td>
</tr>
<tr>
<td>10.</td>
<td>Date of death (Copy of death Certificate to be duly verified by the Head of Office/D.D.O). :</td>
</tr>
<tr>
<td>11.</td>
<td>Amount of one time refundable deposit sanctioned (realised from the deceased employee during his life time as per Annexure-‘A’) (Xerox copy of the prescribed format duly attested by the Head of Office/D.D.O should be attached). :</td>
</tr>
<tr>
<td>12.</td>
<td>Name and relationship of the legal heir/heirs to whom GIS claim is to be paid (copy of legal heir certificate to be verified by the Head of Office/D.D.O concerned). :</td>
</tr>
<tr>
<td>13.</td>
<td>Amount of assured sum sanctioned to be paid/ already paid. :</td>
</tr>
<tr>
<td>14.</td>
<td>Amount of obsequies sanctioned to be paid/ already paid. :</td>
</tr>
</tbody>
</table>

I certify that the above named deceased employee was covered under the G.I.S applicable for the Non-Govt. Aided Educational Institutions/ Board of Secondary Education, Orissa, Cuttack/ Council of Higher Secondary Education, Orissa, Bhubaneswar/ Four Universities and Employees working under NACs/ Municipalities/ Municipal Councils/ Municipal Corporations etc.(strike out which are not applicable) as on the date of death. I have obtained satisfactory proof of death of the deceased employee while in service. I have also certified that the total amount towards GIS Premium of Rs...................... has been deposited in favour of the deceased employee during his/her service period/life time. I hereby declare that the information given under point 1 to 14 above are true in every respect.

Place: 
Signature (With official Seal)

Date: 
Full name of the Head of office/ D.D.O with designation
To

All Departments of Government
All Heads of Departments
All Collectors
All Zilla Parishads

Sub: Extension of Group Insurance Scheme benefits to the teachers appointed under Zilla Parishads.

The Group Insurance Scheme for Government employees was introduced with effect from 01.03.1974 vide Finance Department Resolution No. 2594/F Dt. 25.01.1974 and was made compulsory with effect from 01.04.1976 in Finance Department Resolution No. 19043/F Dt. 15.04.1976, with a view to providing financial benefits to the family of the Government Employee who meets untimely death while in service. The scheme was lastly revised in 199 vide Finance Department Resolution No. 8754/F dt. 09.03.1999.

The question of extension of Group Insurance benefits to the Primary School teachers appointed under Zilla Parishads of the State was under consideration of the Government in Finance Department. Considering the proposal of the School & Mass Education Department, Government in Finance Department have been pleased to decide to extend the Group Insurance Scheme benefits to the employees appointed as regular teachers under Zilla Parishads in regular establishment of Government. Henceforth, they shall be governed by Finance Department Resolution No. 8754/F Dt. 09.03.1999. Further Finance Department Resolution No. 19307/F dt. 26.04.2011 shall be applicable for them in case of deposit/refund/payment of obsequies and sanction of assured sum etc.

By order of Principal Secretary to Government

Sd/-
Additional Secretary to Government
FINANCE DEPARTMENT

****
No.41803_____ /F, Dated 23.09.2011
GIS-II-57/2011

RESOLUTION

Sub: - Group Insurance Scheme for Government Employees, Employees of aided Non-Government Educational Institutions, Board of Secondary Education, Odisha, Cuttack, Council of Higher Secondary Education Odisha, Bhubaneswar, Four Universities i.e. Utkal University, Vani Vihar, Berhampur University, Bhanja Bihar, Sambalpur University, Jyoti Vihar & Odisha University of Agriculture & technology, Bhubaneswar and Employees working under NACs/ Municipalities/ Municipal Corporations of the State.


(1) The Group Insurance Scheme for Government Employees which was introduced with effect from 01.03.1974 vide Finance department Resolution No.2594/F,dt.25.01.1974 as an optional scheme, was made compulsory with effect from 01.04.1974 in Finance Department Resolution No.19043/F dt.15.04.1976 with a view to providing financial benefit to the family of a Government Employee who meets untimely death while in service.

(2) Similarly, the employees of the (i) Aided Non-Government Educational Institutions, (ii) Four Universities, (iii) Board of Secondary Education, Odisha, Cuttack, (iv) Council of Higher Secondary Education, Odisha, Bhubaneswar were also covered under the Scheme subsequently vide erstwhile Education & Youth Services Department Resolution No.13322/EYS, dated 31.3.1978 read with Finance Department Office Memorandum No.27085/F, dated 31.5.78.

(3) The Scheme was further extended to the employees of Urban Local Bodies (Municipalities/ NACs/ Municipal Council & Municipal Corporation etc.) with effect from 01.04.1981 in H & U.D. Department Resolution No.8292/HUD, dt.05.03.1981 read with Finance Department Resolution No.25370/F, dt.05.06.1981.

(4) Recently the benefit under the scheme has been extended to the Teachers of Zilla Parisad who were appointed under regular establishment of Government vide Finance Department Office Memorandum No.37750/F, dated 29.8.11.

(5) Since inception, the scheme has gone a long way in providing some measure of social security to the families of the deceased employee. The Scheme has been revised from time to time after revision of pay of the employees under different Pay Rules. The quantum of one time deposit as well as the sum assured under the Scheme was last revised for the Government employees in 1999 after introduction of revised pay scales of ORSP Rules 1998 in Finance Department Resolution No.8754/F, dt. 09.03.1999 which is still in vogue.

(6) The quantum of one time deposit and sum assured under the scheme for the employees of (i) Aided Non-Govt Educational Institutions, (ii) Four Universities,
(iii) Board of Secondary Education, Odisha, Cuttack, (iv) Council of Higher Secondary Education, Odisha, Bhubaneswar and employees of Urban Local Bodies (Municipalities/ NACs/ Municipal council & Municipal Corporation etc.) was last revised in 1994 after revision of Pay under ORSP Rules 1989 as per Finance Department Resolution No.14254/F,dt.16.4.94 and No.14251/F,dt.16.4.94 respectively and the same are also still in vogue.

(7) The implementation of the scheme has already been simplified by decentralization of its operations by delegating powers to the field offices. Powers have already been vested with the Head of Offices/ D.D.Os for sanction and payment of assured sum under the scheme at their level without referring the case to Finance Department vide Resolution No.19307/F,dated 26.4.2011 and No.34360/F, dated 5.8.2011.

(8) After introduction of ORSP Rules 2008, the question of revision of the Scheme and enhancing the benefits under the scheme was under active consideration of Government. After careful consideration, Government have been pleased to adopt a uniform policy both for Government and non-Government employees and to decide that the contribution and benefits under the scheme shall stand modified to the extent as per the Schedule given below:

SCHEDULE

<table>
<thead>
<tr>
<th>Employees drawing Grade Pay in Pay Band under the ORSP Rules-2008</th>
<th>Quantum of one time refundable deposit (To be realized from the employee).</th>
<th>Sum assured under GIS in case of death while in service</th>
<th>Amount of financial assistance for performance of obsequies</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grade Pay up to Rs.4,600/-</td>
<td>7,500/-</td>
<td>1,50,000/-</td>
<td>5,000/-</td>
</tr>
<tr>
<td>Grade Pay Rs.5,400/- &amp; above</td>
<td>12,000/-</td>
<td>2,50,000/-</td>
<td>5,000/-</td>
</tr>
</tbody>
</table>

(9) In case of existing employees, the balance amount of one-time deposit required to be paid, shall be realized from them in one lump latest by the end of October, 2011. To meet the additional amount of the deposit, an equivalent amount of interest free advance may be granted to the employee to be recovered in ten equal monthly installments from the salary bills of the employee concerned from October 2011 onwards.

(10) A new entrant to service on or after 1st October 2011 to a regular establishment shall be granted an appropriate amount of interest free advance in order to enable him/her to make the one-time deposit as required under the scheme and the recovery of advance shall commence from the first month of his/her salary.

(11) The Head of Offices/ DDOs of Non-Govt. Aided Educational Institutions, four Universities, Board of Secondary Education, Odisha, Cuttack, Council of Higher Secondary Education, Odisha, Bhubaneswar and Urban Local Bodies may take steps to sanction such advances from their own sources for deposit of the enhanced GIS premium at one go which will be recouped by them from the monthly
salary of the employees working under their Administrative control in 10 equal monthly installments or as to be decided by them.

(12) The employees not covered under the ORSP Rules-2008, shall be governed by the earlier Finance Department Resolution No.8754/F, dated 9.3.99, Resolution No.14251/F, dated 16.4.94 and Resolution No.14254/F, dated 16.4.94 as the case may be relating to the scheme.

(13) The DDO/Head of Offices are to deposit the revised premium in one go through treasury challan by way of Transfer Credit of deposits to the Head of Account- “8443-Civil Deposit-800-other receipts-0106-other deposits-16030-Deposits for the Government employees” in case of all Government servants borne in the regular establishment.

(14) In case of the employees of Aided Non-Government Educational Institutions and others the premium is to be deposited in one go through Transfer Credit of deposits under the Head “8443-civil deposit-800-other receipts-0106-other deposits-16030-Deposit under Group insurance Scheme (ii) 045-Deposit for Employees of Non-Government aided Educational Institutions & (iii) -046-Deposit for employees of Urban Local Bodies” as the case may be. Premiums under the Scheme shall not be remitted to Finance Department through Bank Drafts.

(15) In case of death/ retirement / relinquishing of service the legal heirs or the employee as the case may be shall be entitled to get the refundable deposits (actual deposits) only without any interest thereon. In addition to this, in case of untimely death of the employee while in service, his / her family shall be entitled to receive the benefits as specified in the Schedule above.

Provided that payment of GIS assured sum under the scheme is linked to premium deposits made during the life time of the deceased employee.

The above modification shall come in force with effect from 1st October, 2011.

Order: Ordered that the Resolution be published in the next issue of the Odisha Gazette and copies forwarded to all Departments of Government/ All Heads of Departments/All District Offices/ Accountant General (A&E), Odisha, Bhubaneswar/ Accountant General(Audit), Bhubaneswar/ Deputy Accountant General, Odisha, Puri.

By order of the Governor

Sd/-
Principal Secretary to Government
RESOLUTION

Sub:- Extension of Group Insurance Scheme benefit to Central Government Employees who are promoted from the cadre of State Government employees.

According to the All India Services (Group Insurance) Rules, 1981, officers appointed to All India Service after 1st November 1980, who have subscribed to a State Group Insurance Scheme shall be required to elect either continue to subscribe to the State Group Insurance Scheme or to the Central Government Employees Group Insurance Scheme, 1980. In the absence of such election he shall cease to subscribe to the State Group Insurance Scheme and shall be deemed to have opted for the Central Government Employees Group Insurance Scheme, 1980. It is also provided in the said rules that the Central Government Employees Group Insurance Scheme is not applicable to persons recruited to Central Government Service after attaining the age of 50 years.

2) It is brought to the notice of the Government that a large number of IAS/ IPS/ IFS Officers etc. are joining the All India Services on promotion from among the State Cadre Officers, after attaining the age of 50 years. Therefore, as per CGEGIS Rules they are not eligible to be covered under the Scheme due to restriction of age limit as mentioned above. At present, GIS rules of our State also do not provide any specific provision for them although they were previously members of GIS of the State while their service was under State Government.

3) This matter was under active consideration of Government for some time past. After careful consideration, Government have been pleased to decide that there shall be a provision under the present GIS of the State to permit continuation of such officers in the fold of the scheme who are promoted from different State Cadres to the All India Services after the age of 50 years and are not covered under Central Government Employees GIS. They would however have the option to continue with the GIS of the State Government and to deposit required premium accordingly or they may opt out of the scheme by getting refund of the premium deposited by them earlier. Option form is enclosed as Annexure-I and the officers concerned would be required to exercise the option before the concerned Head of Office within one month from the date of issue of this Resolution. In case any officer does not submit option within the stipulated deadline it would be construed that he / she has opted out of the Scheme and accordingly the Head of Office concerned shall take steps to refund the premium deposited by him / her earlier while serving under State Government Cadre. All other rules and procedures of the GIS applicable to State Government employees are also to be made applicable in this case.

This Resolution shall come into force from the date of issue.

Order:- Ordered that the Resolution be published in the next issue of the Odisha Gazette and copies forwarded to the Depts. of Government/ All Heads of Deptt/ All District Officers/ A.G.(A&E) Odisha, Bhubaneswar/ A.G.(Audit) Odisha, Bhubaneswar / Deputy Accountant General, Odisha, Puri.

By order of the Governor
Sd/-
Principal Secretary to Government
ANNEXURE-I

To

The__________________

Sir,

I have read and understood the details of the State Group Insurance Scheme & in pursuance to the Resolution No.________________
Dt.____________________. I do here by

a) Opt for continuance in the State Group Insurance Scheme or
b) Opt out from the State Group Insurance Scheme.

Introduced by Government of Odisha.

I further declared that, I have not enrolled in the CGEGIS or any other Group Insurance Scheme for the employees introduced by any other States.

Yours faithfully,

Place:       Name
Date:       Designation
MATTERS RELATING TO FREEDOM FIGHTER PENSION
Sub: Clarification regarding delegation of powers and modification of procedures for sanction of State Token Freedom Fighters’ Family Pension.

Delegation of powers for sanction of State Token Freedom Fighters’ Family Pension to the Pension Disbursing Authority was made vide Finance Department Resolution No. 473/F dt. 04.01.2010. Doubts have been raised in certain quarters regarding disposal of pending cases as on 04.01.2010 for sanction and payment of State Token Freedom Fighters’ Family Pension. After careful consideration Government have been pleased to clarify that the pending cases for sanction and payment of State Token Freedom Fighters’ Family Pension where payment of pension has been ceased before 04.01.2010 shall be disposed of by the Pension Disbursing Authority as per the delegation of powers issued vide Finance Department Resolution No. 473/F dt. 04.01.2010, subject to submission of requisite documents by the eligible legal heir of the deceased freedom fighter as enumerated in the said Resolution and verification of the same by the concerned Pension Disbursing Authority.

It is further clarified that authorised Public Sector Banks being the Pension Disbursing Authority are competent to sanction and disburse the State Token Freedom Fighters’ Family Pension as per the delegation of powers made in the said Resolution observing due formalities.

The Pension Disbursing Authority shall keep the Principal Accountant General (A&E), Orissa, Bhubaneswar informed about the fact of sanction of family pension.

Sd/-
Joint Secretary to Government
FINANCE DEPARTMENT

No. 43728 /F FFP-17/2010 Date: 14.10.2011

RESOLUTION

Sub: Revision of rates of State Freedom Fighters’ Pension.

The question of enhancement of the existing rates of Freedom Fighters’ Pension was under consideration of Government for some time past. After careful consideration, Government have been pleased to decide as follows:-

i) The existing rate of State Token Freedom Fighters’ Pension for the Freedom Fighters and their eligible dependants who are in receipt of Swatantrata Sainik Samman Pension from Central Revenue, shall be enhanced from Rs.1500/- to Rs.3000/- per month w.e.f. 1st day of October, 2011.

ii) The existing rate of Pension for the State Freedom Fighters and their eligible dependants who are in receipt of only State Freedom Fighters’ Pension (Jailed) under previous Scheme of State Government i.e. prior to 2002 shall be enhanced from Rs.2000/- to Rs.4000/- per month w.e.f. 1st day of October, 2011.

iii) The existing rate of State Freedom Fighters’ Pension (Non-Jailed) under the new Scheme, 2002 and Goa Liberation Movement Scheme, 2004 shall be enhanced from Rs.1500/- to Rs.3000/- per month w.e.f. 1st day of October, 2011.

ORDER- Ordered that this Resolution be Published in the ORISSA GAZETTE and copies thereof be forwarded to all Departments of Govt./All Heads of Deptt./All District Collectors/ All Treasuries/ All Special Treasuries/ All Sub-Treasuries/ All Regional Bank Managers of all Nationalised Banks/ Principal Accountant General, Orissa, Bhubaneswar/ Deputy Accountant General, Puri/ Director of Treasuries and Inspections, Orissa, Bhubaneswar/ Secretary to Governor/ P.S. to Chief Minister, Orissa/ P.S to Minister, Finance, Orissa.

By Order of Governor

Sd/-
Special Secretary to Government
From  
Sri B. K. Prusty,  
Deputy Secretary to Government  

To  
The Director of Treasuries & Inspection,  
Odisha, Bhubaneswar  

Sub:  Grant of Dearness Relief to the Freedom Fighters and their eligible dependants under the Swatantrata Sainik Samman Pension (SSSP) Scheme, 1980 w.e.f 01.08.2011.

Sir,  

I am directed to enclose herewith a copy of the letter No. 8-2-2011-FF(P) dated 18.10.2011 of Director (FF), Ministry of Home Affairs, Government of India on the above subject and to say that Government of India have granted another instalment of Dearness Relief to various categories of Freedom Fighters and their eligible dependants under the Swatantrata Sainik Samman Pension (SSSP) Scheme, 1980, @ 20% w.e.f 01.08.2011. As such, the Freedom Fighters and eligible dependants of the deceased Freedom Fighters in receipt of the Central Swatantrata Sainik Samman Pension are now entitled to draw Dearness Relief @ 143% (123% + 20%) w.e.f 01.08.2011.  

It is therefore, requested that all the District Treasury / Special Treasury / Sub-Treasury officers of the State may be instructed for payment of Dearness Relief at the enhanced rate as indicated therein after receipt of the authorisation from the Accountant General, Odisha, Bhubaneswar.  

Yours faithfully,  
Sd/-  
Deputy Secretary to Government
MISCELLANEOUS MATTERS
FINANCE DEPARTMENT

No. 18491(40) /F,
IFC-40/2010(Pt)

Date. 20.04.2011

From
Shri J. K. Mohapatra, IAS
Principal Secretary to Government

To
The Principal Secretaries / Commissioner-cum-Secretaries/
Secretaries/ Special Secretaries to all Departments of Government

Sub: Monitoring of Submission of Utilisation Certificate in respect of Central Assistance received by the State Government.

Sir / Madam,

I am directed to say that in a meeting held on 16th April, 2011 to review the position regarding submission of Utilisation Certificate concern was expressed over substantial pendency of Utilisation Certificate in respect of Central Assistance received under various Central Plan/ Centrally Sponsored Plan Schemes. Accordingly, it was decided that the existing system of monitoring of the position of submission of Utilisation Certificate in respect of Central Assistance received through the Budget as well as outside the Budget should be strengthened.

2. In accordance with the decision taken in the aforesaid meeting pending Utilisation Certificate for the Central Assistance received up to 31st March, 2010 should be submitted by 30th June, 2011 by all concerned Departments. Similarly, Utilisation Certificates for the Central Assistance received during 2010-11 should be submitted by the respective Departments within 30th September, 2011.

3. Principal Secretaries/Secretaries of the Administrative Departments should regularly monitor receipt and utilisation of Central Assistance every month. While according sanction of expenditure in course of the year, the progress of submission of utilisation certificate in respect of expenditure incurred up to the preceding month and expenditure incurred during the previous financial year should be reviewed. The review should include expenditure as well as submission of utilisation certificate in respect of Central Assistance directly received by the State and District level implementing agencies (for example under SSA, NRHM, PMGSY, MGNREGS etc.) under their administrative control.

4. A copy of the review report in respect of utilisation of central assistance routed through the budget and the off budget central transfers to the State and District level implementing agencies should be submitted to the Finance Department in the proforma at Annexure-‘A’ & ‘B’ respectively.

5. Timely submission of Utilisation Certificate would enable the State Government to access larger quantum of central grants for the socio-economic development of the State. As such, every Administrative Department should ensure that no amount of Central Assistance is withheld by the line Ministries of Central Government for want of Utilisation Certificates of grants received earlier.

6. You are, therefore, requested to closely monitor the position of utilisation of Central Assistance received through the Budget as well as outside the Budget and submit review reports, in the format prescribed at Para-4 above, regularly to the Finance Department.

Yours faithfully,
Principal Secretary to Government
## ANNEXURE-A

### SUBMISSION OF U.C IN RESPECT OF CENTRAL ASSISTANCE RECEIVED THROUGH BUDGET

<table>
<thead>
<tr>
<th>Name of the scheme</th>
<th>U.C. pending as on 1(^{st}) April of the financial year against Central Assistance received up to 31(^{st}) March of previous Financial Year</th>
<th>C.A received during the Financial Year (up to______)</th>
<th>U.C furnished during the financial year 2011-12</th>
<th>Balance U.C to be furnished</th>
<th>Remarks</th>
</tr>
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<tbody>
<tr>
<td></td>
<td></td>
<td>Out of Col.2</td>
<td>Out of Col.3</td>
<td>Out of Col.2 (2-4)</td>
<td>Out of Col.3 (3-5)</td>
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<td>4</td>
<td>5</td>
<td>6</td>
</tr>
</tbody>
</table>

(Rs. In Lakh)
<table>
<thead>
<tr>
<th>Name of the scheme</th>
<th>Name of the Implementing Agency</th>
<th>U.C. pending as on 1&lt;sup&gt;st&lt;/sup&gt; April of the financial year against Central Assistance received up to 31&lt;sup&gt;st&lt;/sup&gt; March of previous Financial Year</th>
<th>C.A received during the Financial Year (up to______)</th>
<th>U.C furnished during the financial year 2011-12</th>
<th>Balance U.C to be furnished</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Out of Col.3</td>
<td>Out of Col.4</td>
<td>Total (5+6)</td>
</tr>
</tbody>
</table>

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<tr>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>10</th>
<th>11</th>
</tr>
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</table>
NOTIFICATION

In pursuance of section 45-T of the Reserve Bank of India Act, 1934 (Act 2 of 1934), and in supersession of this department Notification No. 23495/F, dated the 14th June, 1989, the State Government do hereby authorise the officers mentioned under Column(2) of the Schedule below for the purpose of making application within their respective jurisdiction as specified against each in Column (3) thereof, to any court having jurisdiction to issue a search warrant under the Code of Criminal Procedure, 1973 to issue warrant to search under the aforesaid section.

SCHEDULE

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Officer</th>
<th>Jurisdiction</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>1.</td>
<td>Officer in charge of a Police Station</td>
<td>Respective jurisdiction of the Police Station concerned</td>
</tr>
<tr>
<td>2.</td>
<td>Inspector of Police and Deputy Superintendent of Police of Criminal Branch</td>
<td>Whole State</td>
</tr>
</tbody>
</table>

By order of Governor

Sd/- J. K. Mohapatra
Principal Secretary to Government
FINANCE DEPARTMENT
***

No. 38097/F., Dt. 03.09.2011
PD-45/2011

NOTIFICATION

Sub: Revised Scheme for Constitution and Administration of the Consolidated Sinking Fund of Government of Orissa.

In accordance with the decision of the Cabinet in their 20th meeting held on 8th October, 2001 in respect of formation of Consolidated Sinking Fund for discharging liabilities arising out of Open Market Borrowing and on the recommendations of the 12th Finance Commission, Technical Group on Borrowings by States and the Advisory Committee on Ways & Means Advances to States constituted by the Reserve Bank of India to utilize the Consolidated Sinking Fund not only for amortization of market loans but for all loans and liabilities, the State Government do hereby notify the Revised Scheme for Constitution and Administration of the Consolidated Sinking Fund.

Title of the Scheme

1. The Scheme shall be called ‘Consolidated Sinking Fund Scheme’ (hereinafter to as ‘the Fund’) of the Government of Orissa (hereinafter referred to as “the Government”),

Constitution of the Fund

2. The Fund will be constituted by the Government of Orissa for redeeming its outstanding liabilities.

Objective of the Scheme

3. The Fund is to be utilized as an Amortisation Fund for redemption of the outstanding liabilities of the Government commencing from the financial year 2011-12.

Commencement of the Operation of the Scheme

4. The Fund shall come into force with effect from the financial year 2006-07.

Explanation

(a) The Fund shall substitute the extant CSF scheme adopted by the Government

(b) The outstanding balances of the extant CSF Scheme as at end-March 2006 shall be transferred to the Fund.

(c) The interest accrued and accumulated in the Fund only shall be utilized towards the redemption of the outstanding liabilities of the Government as hereinafter provided.

(d) The Fund shall not be utilized for any purpose other than redemption of the outstanding liabilities of the Government.
Provided that the net incremental annual investment of States (i.e. outstanding balance over and above the level in the corresponding period of the previous year) shall be eligible for availing Special WMA such that the availment of special WMA under this provision does not exceed the Normal WMA limit.

(e) The outstanding liabilities is defined to comprise of internal debt and public account liabilities of the Government.

Contributions to the Fund

The Government may contribute to the Fund on a modest scale of at least 0.5 per cent of the outstanding liabilities as at the end of the previous year beginning with the financial year 2006-07. The Government shall make efforts to raise the minimum contribution every year. There is no ceiling on such contributions to the Fund in terms of number of times of making contributions in a year. The contribution of the State Government shall be provided under Major Head “2048-Appropriation for reduction or avoidance of debt -101-Sinking Fund -1202-Reserve Fund -78016-Consolidated Sinking Fund for redeeming its outstanding liabilities. The amount provided under the head shall be sanctioned by the Finance Department on half yearly basis for contra credit under the Head “8222- Sinking Fund-01- Appropriation for reduction or avoidance of debt- 101-Sinking Funds. For investment, the accumulation in the fund shall be credited to the investment account under the head 8222- Sinking Funds-02-Sinking Fund- Investment Account-101-Sinking Fund- Investment Account -1670-Investment Account of Consolidated Sinking Fund-91059-Investment of deposits by contra debit to the fund account.

It is open to the Government to invest in the Fund from the General Revenue at any time or from other sources such as disinvestment proceeds to the Fund, at its discretion. The Government shall not fund its contribution to the Fund out of borrowings from the Reserve Bank.

Relationship of the Fund with General Revenues

The corpus of the Fund comprising the periodic contributions as well as the income accruing to the Fund shall be kept outside the General Revenue of the Government. The Fund shall be utilized in the manner prescribed in this Scheme.

Administration of the Fund

The Fund shall be administered by Central Accounts Sections of the Reserve Bank of India at Nagpur (herein after referred to as the Bank), subject to such
directions / instruction as the Government may issue from time to time.

Investment of the corpus of the Fund 8. The accretions to the Fund shall be invested in Government of India Securities of such maturities as the Bank may determine from time to time in consultation with the Government.

**Explanation**
(a) The accretions to the Fund shall include the periodic contributions and the income accruing to the Fund from investment thereof.

(b) The Bank will make available the securities for investment either from its own investment portfolio or by acquiring the securities from the secondary market, without loading any charge other than that indicated in paragraph 10.

Account Transactions 9. (a) The Bank would arrange to raise a debit to the account of the Government maintained with it as per the advice of the Government.

(b) The contributions to the Fund shall be invested by the Bank in Government of India Securities as indicated in paragraph 8 in multiples of Rs.10,000/-. 

(c) The periodic accretion to the Fund by way of interest income shall be reinvested by the Bank in a similar manner, in multiples of Rs.10,000/-

(d) The investments held in the Fund and maturing during currency of the scheme shall be reinvested in accordance with paragraph 8.

(e) No withdrawals will be allowed from the Fund until 2010-2011. Provided that States that have already set up the Fund under the earlier Scheme may withdraw an amount in a year after the lock-in period stipulated in the earlier scheme. The amount shall not exceed the amount of redemption of the open market borrowings scheduled for that year.

**Explanation**
(a) Withdrawals may be allowed in the financial year 2011-12 from out of the interest income accrued and accumulated in the Fund up to the financial year 2010-11 towards the redemption of the outstanding liabilities of the Government as per its directions. Similarly, withdrawals may be allowed in the
financial year 2012-13 from out of the interest income accrued and accumulated in the Fund up to the financial year 2011-2012 towards the redemption of the outstanding liabilities of the Government as per its directions and so on.

(b) The contribution forming the corpus of the Fund shall remain intact, until substantial amount is built up. A review thereof may be taken at an appropriate period from 2011-2012.

c) The debit to Government on account of the periodic instalments will be accounted under the major head 8222 (Reserve Funds). On the maturity of the loan, the balance outstanding under the head 8222 (sub-head Sinking Fund) is credited to the head 8680- (Misc Government Account-101- Ledger balance Adjustment Accounts).

d) The Bank shall scroll to the Government the debit on account of investment less the incidental charges in the usual course. However, in order to ensure that the investment transactions of the Fund do not get mixed up with other transactions, these will be indicated distinctly in separate scrolls.

e) The Bank shall arrange to collect interest on the investments and credit the same to the Fund on the due dates.

(f) On the maturity of the securities, the Bank shall arrange to redeem the securities. In case of premature disinvestment to meet the liability on account of the claims to be paid, the Bank will decide on the securities to be encashed in consultation with the Government and sell the securities at the ruling price and credit the amount realized, less incidental charges to the Fund. As in the case of debit scrolls, the Bank shall use separate scrolls for the receipts.

(g) The provision for expenditure on account of the periodic contributions shall be made in the Budget of the Government under the relevant head. The extent of expenditure to be financed from the Fund shall be withdrawn from the Fund by the disposal of the investment.

(h) The Bank shall open a Current Account and Subsidiary General Ledger Account in the name of the Fund and furnish to the Government as at the end of September and March each year, a statement showing the details of investments.
Service charges for administration of the Fund

10. The Government shall pay to the Bank a commission at the rate of ⅛ of one percent on the turnover of the Fund or at the rate to be mutually decided from time to time.

Accounts and Audit

11. The accounts of the Fund and the investments shall be maintained by the Accountant General of the State in the normal course. The Bank will maintain subsidiary accounts in such manner and details as may be considered by the Government in consultation with the Accountant General.

Savings

12. The Government shall issue instructions relating to the provisions of the Scheme as may be considered from time to time to enable smooth functioning of the scheme. In case of any difficulty in the operation of any provision of Scheme, the Government may, if satisfied, relax the provisions.

Sd/-
Under Secretary to Government
OFFICE MEMORANDUM

Subject: Guidelines for payment of dividend by the State PSUs.

The State Government is entitled to dividend out of the profits on the basis of its majority shareholding in the State Public Sector Undertakings which includes Government Companies, statutory corporations, joint venture companies. Dividends on shareholdings help in maximization of the shareholder's value and are also indicative of return on investment. It is also a source of revenue of the State Government. Keeping in view, the uneven trend in receipts from dividend in the past, it has been decided to lay down the guidelines for payment of dividend by the profit making State PSUs based on similar guideline issued by Government of India.

2. It should be ensured by the concerned Administrative Departments that the profit making PSUs under their control declare a minimum dividend of 20% on the equity or a minimum dividend payout of 20% of post tax profit, whichever is higher.

3. The minimum dividend payout in respect of PSUs in the Mining and Power Generation Sector should be 30% of post tax profits.

4. All profit making Joint Venture Companies should be asked by the concerned Administrative Departments to make concerted efforts to give a dividend of 20% on Government equity holding.

5. All profit making companies must also consider issuing bonus share to the Government.

By order of Governor

Sd/- J. K. Mohapatra
Principal Secretary to Government
OFFICE MEMORANDUM
Sub: Loans and Advances given/ sanctioned by the State Government – Interest rates and other terms and conditions.

Ref: Finance Department O.M No.38239/F, dtd. 07.09.1993 and Memo No. 32445/F, dtd. 06.08.1997

The rates of interest and terms and conditions of sanction of loans and advances given by the State Government fixed earlier, have been reviewed by the State Government and it is proposed to link the rates of interest to the interest rates and other terms & conditions of loans and advances given by the Central Government as stipulated by Ministry of Finance for the financial year 2011-12.

Accordingly, the rate of interest on different categories of loans and advances given by the State Govt and other terms and conditions is revised from 1st April 2012.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Category of borrower &amp; type of loan</th>
<th>Interest rate (per annum)</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>I.</td>
<td>Industrial and Commercial Undertakings in the Public Sector and Cooperative Sector</td>
<td>100 basis points above the rate of interest prescribed by the Central Government above the rate prescribed under the category of Industrial and Commercial Undertakings in the Public Sector and Cooperatives for the financial year 2011-12.</td>
<td></td>
</tr>
<tr>
<td>(i)</td>
<td>Investment Loans</td>
<td>12.5%</td>
<td></td>
</tr>
<tr>
<td>(ii)</td>
<td>Working Capital Loans</td>
<td>14.5%</td>
<td></td>
</tr>
<tr>
<td>II.</td>
<td>Financial institutions in the Public Sector, State Cooperative Bank/ OSCARD Bank/ Urban Local Bodies/ Educational and Social Service Institutions/ Gram Panchayats.</td>
<td>11.0%</td>
<td>100 basis points over and above the rate of interest prescribed by Government of India for Financial Institutions in the Public Sector, viz - REC, NABARD, NCDC, NHAI and Port Trusts for the financial year 2011-13.</td>
</tr>
<tr>
<td>III.</td>
<td>PSUs in the Power Sector, State Housing Board/ Development Authorities/ Special Planning Authorities/ Regulated Marketing Committees/ other Cooperative Banks and State Cooperative Housing Corporation.</td>
<td>12.5%</td>
<td>100 basis points above the rate of interest prescribed by the Central Government above the rate prescribed for others under the category of Financial Institutions for the financial year 2011-12.</td>
</tr>
<tr>
<td>IV.</td>
<td>Loans raised by the State Government from Government of India, L.I.C., NCDC etc intended for re-loaning to third parties for specific purposes.</td>
<td>_</td>
<td>1% (one) per cent more over the borrowing rates in each case in order to meet administrative and other incidental servicing expenses. In these cases the other terms and conditions of the loan including the repayment period shall be the same as those upon which loan is obtained by the State Government from the lending agencies concerned.</td>
</tr>
</tbody>
</table>
2. (i) The interest rates prescribed above, assume timely re-payments and interest payments and hence no further rebate in rates is to be allowed for timely payments.

(ii) These revised rates of interest will not be applicable to the loans and advances already sanctioned with specific terms and conditions. These revised terms and conditions are applicable to the loans and advances to be sanctioned on or after 1st April, 2012.

(iii) Based on the Office Memorandum issued by the Ministry of Finance, in the Department of Economic Affairs, Finance Department will notify the interest rates and other terms and conditions each year.

(iv) These interest rates do not, however, apply to the loans and advance to Government servants and work advances to contractors for which interest rates are prescribed under separate orders.

3. In the event of default either in repayment of principal or interest, penal interest rate of 2.5% over and above the original rates will be levied.

4. Normally, loans should not be given to Private Sector Companies. In exceptional cases where such loans become necessary interest should be 1% to 2% higher than those prescribed for Public Sector.

5. **Other Terms and Conditions**: The instructions issued from time-to-time have been reviewed and are set out in the following paragraphs for facility of reference.

**Public Sector Projects**

**(A) For new installations or expansion of existing institutions:**

(a) The terms and conditions of loans should be fixed with reference to the financial picture presented in the approved project report. (Once the pattern is settled, there should be no change except with the specific concurrence of Finance Department for reasons to be stated in writing).

(b) The capital requirements of a project should include adequate provisions for interest payment on borrowings during the period of construction (as specified in the project report). The interest on loans due during the period of construction will be allowed to be capitalised to the extent of the provisions made for this purpose in the approved project report. In other words, while interest on loans advanced to an undertaking during the period of construction will be notionally recovered by allowing its capitalisation, the payment of interest should effectively commence after the construction period is over.

(c) The repayment of principal should ordinarily commence one year after the project commences production, the number of instalments being determined with reference to the financial projections and repaying capacity specified in the project report. Requests for further moratorium will be considered only in exceptional cases where the project report has specified any special circumstances that may necessitate a longer period of moratorium and has indicated clearly what staggering of repayment would be needed over the necessary break period. The period of loans sanctioned against capitalised interest during the period of construction may also be on the same terms and conditions as are applicable to loans provided for financing the project costs.
(d) A suitable period of moratorium subject to a maximum of five years from the date of drawal of the loans may be allowed for the repayment of instalments of principal, having regard to the nature of the project, the stage of construction etc. The period of moratorium should not, however, extend in any case, beyond two years from the date of project going into production, or in the case of programmes of expansion, beyond two years from the date of expanded project coming into operation.

(B) For meeting working capital requirements: The undertakings are expected to obtain their cash credit requirements from the Banks by hypothecating their current assets (such as stock of stores, raw materials, finished goods, work-in-progress, etc.). Where the entire working capital requirements cannot be raised in this manner requests from Public Sector Undertakings for funds for meeting working capital requirements should be considered only to the extent the same cannot be raised from the Banks.

6. General Repayment Period
   (A) (i) The period for repayment of loans for all parties should be fixed with due regard to the purpose for which they are advanced and it should be restricted to the minimum possible. Normally, no loan should be granted for a period exceeding 12 (twelve) years. Where a longer period for repayment is sought, prior concurrence of the Finance Department will be necessary for fixing the period.
   (ii) The repayment of a loan should normally commence from the first anniversary date of its drawal or on expiry of the period of moratorium, as the case may be. The recovery should ordinarily be effected in annual equal instalments of principal.
   (iii) The period of repayment of working capital loans should preferably be restricted to two or three years. In no case, however, the period of these loans should exceed 5 (five) years.

(B) Moratorium: Subject to exceptions made in respect of public sector projects, a suitable period of moratorium towards repayment might be agreed to in individual cases having regard to the project for which the loans are to be utilised. However, no moratorium should ordinarily be allowed in respect of interest payment on loans. Administrative Departments may with the approval of Finance Department allow moratorium on repayment of principal wherever considered necessary up to a maximum period of 2 (two) years.

(C) (i) Repayment before due date: Any instalment paid before its due date may be taken entirely towards the principal provided it is accompanied by payment towards interest due up to date of actual payment of instalment; if not, the amount of the instalment will first be adjusted towards the interest due for the preceding and current periods and the balance, if any, will alone be applied towards the principal. Where the payment of the instalment is in advance of the due date by 14 days or less, interest for the full period (half year or full year as the case may be) will be payable.
(ii) **Pre-payment premium:** Prepayment premium of 0.25% on the loans with residual maturity of less than 10 years and 0.50% for the loans with residual maturity of 10 years and above, shall be charged.

(D) **Defaults in re-payment/ interest payment:**

(i) In the event of a default in repayment of loan/ interest payment, the recovery of interest at penal rate may not be waived unless there are special reasons justifying a waiver. However, a decision in this regard will be taken by the Finance Department. Even in such cases, a minimum of 0.25% should be recovered from the defaulting party as penalty.

(ii) The penal rate of interest is chargeable on the overdue instalments of principal and/ or interest from the due date of their payment to the date preceding the date of actual payment.

(iii) Whenever a fresh loan is to be sanctioned to a borrower who has earlier defaulted, the loan sanctioning authority must consider the question of recovery of defaulted dues. All releases to Public Sector Undertakings against budgeted outlays should be made only after adjusting the defaults, if any, pertaining to repayment of loans and interest. If for special and exceptional reasons such adjustments are not possible, specific concurrence of Finance Department should be obtained, before release of fresh loans. However, no request for waiver/ postponement of instalments on any ground whatsoever will be accepted, except in cases of companies referred to BIFR or in respect of those companies which have incurred cash losses for last three years.

(E) **Requests for modification of terms of loans:**

(i) Borrowers are required to adhere strictly to the terms settled for loans made to them and modifications of these terms in their favour can be made subsequently only for very special reasons. Requests for modification of terms may relate to increase in the period of a loan or of initial moratorium period towards repayment, or waiver of penal interest or reduction in or waiver of normal rate of interest. These cases are to be considered in consultation with Finance Department. While referring such cases, the impact of the modifications on the estimates of repayment/ interest which have gone into the Budget and Government's resources position should be succinctly brought out by the Administrative Department.

(ii) In examining proposals for modification of the period of the loan, the interest rate at which the loan was sanctioned should also be reviewed. In the case of a loan of which repayment has already commenced the revised rate of interest should be applied ab initio only to the residuary portion of the loan outstanding on the date of extension of its period.
(F) Loans sanctioned at concessional rates:

(i) The rate of interest to be charged is prescribed by the State Government as laid down under Rule 208 of Orissa General Financial Rules Vol-I. The State Government in deserving cases may sanction loans at concessional rates or sanction interest free loans. In cases where loans are sanctioned at a concessional rate, it should be made conditional upon prompt repayment of principal and payment of interest thereon by the borrower. In case of default interest may be charged at the normal rate.

(ii) In cases where loans are sanctioned interest free, prompt repayment should be made a condition for the grant of interest free loans. That is to say, the sanction letter in such cases should provide that in the event of any default in repayment, interest at rates prescribed by Government from time-to-time will be chargeable on the loans.

(G) Miscellaneous: A standard form prescribed for issue of loan sanctions should ordinarily be followed.

(i) The date of drawal of a loan by the borrower will be date on which he received cash, cheque or bank draft from the Drawing and Disbursing Officer. It should be ensured that the time lag between the date of obtaining the cash/cheque/bank draft and its disbursement/delivery/despatch to the payee is reduced to the minimum. Where the cheque or bank draft is sent through post, the date of posting should be treated as the date of disbursement of the loan. Disbursement of the loan may preferably be made electronically to the bank account of the borrowing organization/borrower so as to minimize the time lag between the date of drawal of the loan and its actual disbursement to the payee. The Drawing and Disbursing Officer should invariably intimate the date of payment to the Accountant General (A&E), Odisha to enable the latter to make a suitable note in his records.

(ii) Departments are required to keep close watch on timely repayments of loans advanced by them and recovery of interest thereon. Notice to be given to the borrowers a month in advance of the due date of payment of instalment of the principal and/or interest thereon. The borrower should not however be given any advantage in the event of non-receipt of such a notice.

(iii) Repayments/interest payments due from the loanees should also be reviewed at least quarterly, and where any default has occurred, a fresh notice should be served on the borrower to arrange payment with penal/higher rate of interest.

By order of Governor

Sd/- (J.K. MOHAPATRA)
Additional Chief Secretary to Government
NOTIFICATION

Sub: Revised Scheme for Constitution and Administration of the Consolidated Sinking Fund of Government of Odisha.

In accordance with the decision of the Cabinet in their 20th meeting held on 8th October, 2001 in respect of formation of Consolidation Sinking fund for discharging liabilities arising out of Open Market Borrowing and on the recommendations of the 12th Finance Commission, Technical Group on Borrowings by State and the Advisory Committee on Ways & Means Advances to States constituted by the Reserve Bank of India to utilize the Consolidated Sinking Fund not only for amortization of market loans but for all loans and liabilities, the State Government do hereby notify the Revised Scheme for constitution and Administration of the Consolidated Sinking Fund.

Title of the Scheme
1. The Scheme shall be called ‘Consolidated Sinking Fund Scheme’ (hereinafter to as ‘the Fund’) of the Government of Orissa (hereinafter referred to as “the Government”),

Constitution of the Fund
2. The Fund will be constituted by the Government of Orissa for redeeming its outstanding liabilities.

Objective of the Scheme
3. The Fund is to be utilized as an Amortisation Fund for redemption of the outstanding liabilities of the Government commencing from the financial year 2016-17.

Commencement of the Operation of the Scheme
4. The Fund shall come into force with effect from the financial year 2011-12.

Explanation
(a) The Fund shall substitute the extant CSF scheme adopted by the Government
(b) The outstanding balances of the extant CSF Scheme as at end-March 2011 shall be transferred to the Fund.
(c) The interest accrued and accumulated in the Fund only shall be utilized towards the redemption of the outstanding liabilities of the Government as hereinafter provided.
(d) The Fund shall not be utilized for any purpose other than redemption of the outstanding liabilities of the Government.

Provided that the net incremental annual investment of States (i.e. outstanding balance over and above the level in the corresponding period of the previous year)
shall be eligible for availing Special WMA such that the availment of special WMA under this provision does not exceed the Normal WMA limit.

(e) The outstanding liabilities is defined to comprise of internal debt and public account liabilities of the Government.

**Contributions to the Fund**

The Government may contribute to the Fund on a modest scale of at least 0.5 per cent of the outstanding liabilities as at the end of the previous year beginning with the financial year 2011-12. The Government shall make efforts to raise the minimum contribution every year. There is no ceiling on such contributions to the Fund in terms of number of times of making contributions in a year. It is open to the Government to invest in the fund the General Revenue at any time or from other sources as disinvestment proceeds to the Fund, at its discretion. The Government shall not fund its contribution to the Fund out of borrowing from the Reserve Bank. The contribution of the State Government shall be provided under Major Head “2048-Appropriation for reduction or avoidance of debt -101-Sinking Fund -1202-Reserve Fund -78016-Consolidated Sinking Fund for redeeming its outstanding liabilities. The amount provided under the head shall be sanctioned by the Finance Department on half yearly basis for contra credit under the Head “8222- Sinking Fund-01- Appropriation for reduction or avoidance of debt- 101-Sinking Funds. For investment, the accumulation in the fund shall be credited to the investment account under the head 8222- Sinking Funds-02-Sinking Fund- Investment Account-101-Sinking Fund-Investment Account-1670-Investment Account of Consolidated Sinking Fund-91059-Investment of deposits by contra debit to the fund account.

**Relationship of the Fund with General Revenues**

6. The corpus of the Fund comprising the periodic contributions as well as the income accruing to the Fund shall be kept outside the General Revenue of the Government. The Fund shall be utilized in the manner prescribed in this Scheme.

**Administration of the Fund**

7. The Fund shall be administered by Central Accounts Sections of the Reserve Bank of India at Nagpur (herein after referred to as the Bank), subject to such directions / instruction as the Government may issue from time to time.

**Investment of the corpus of the Fund**

8. The accretions to the Fund shall be invested in Government of India Securities of such maturities as
the Bank may determine from time to time in consultation with the Government.

**Explanation**

(a) The accretions to the Fund shall include the periodic contributions and the income accruing to the Fund from investment thereof.

(b) The Bank will make available the securities for investment either from its own investment portfolio or by acquiring the securities from the secondary market, without loading any charge other than that indicated in paragraph 10.

9. **Account Transactions**

(a) The Bank would arrange to raise a debit to the account of the Government maintained with it as per the advice of the Government.

(b) The contributions to the Fund shall be invested by the Bank in Government of India Securities as indicated in paragraph 8 in multiples of Rs.10,000/-

(c) The periodic accretion to the Fund by way of interest income shall be reinvested by the Bank in a similar manner, in multiples of Rs.10,000/-

(d) The investments held in the Fund and maturing during currency of the scheme shall be reinvested in accordance with paragraph 8.

(e) No withdrawals will be allowed from the Fund until 2015-2016. Provided that States that have already set up the Fund under the earlier Scheme may withdraw an amount in a year after the lock-in period stipulated in the earlier scheme. The amount shall not exceed the amount of redemption of the open market borrowings scheduled for that year.

**Explanation**

(a) Withdrawals may be allowed in the financial year 2016-17 from out of the interest income accrued and accumulated in the Fund up to the financial year 2015-16 towards the redemption of the outstanding liabilities of the Government as per its directions. Similarly, withdrawals may be allowed in the financial year 2017-18 from out of the interest income accrued and accumulated in the Fund up to the financial year 2016-17 towards the redemption of the outstanding liabilities of the Government as per its directions and so on.

(b) The contribution forming the corpus of the Fund shall remain intact, until substantial amount is built
up. A review thereof may be taken at an appropriate period from 2016-17.
(c) The debit to Government on account of the periodic instalments will be accounted under the major head 8222 (Reserve Funds). On the maturity of the loan, the balance outstanding under the head 8222 (sub-head Sinking Fund) is credited to the head 8680- (Misc Government Account-101- Ledger balance Adjustment Accounts).

(d) The Bank shall scroll to the Government the debit on account of investment less the incidental charges in the usual course. However, in order to ensure that the investment transactions of the Fund do not get mixed up with other transactions, these will be indicated distinctly in separate scrolls.

(e) The Bank shall arrange to collect interest on the investments and credit the same to the Fund on the due dates.

(f) On the maturity of the securities, the Bank shall arrange to redeem the securities. In case of premature disinvestment to meet the liability on account of the claims to be paid, the Bank will decide on the securities to be encashed in consultation with the Government and sell the securities at the ruling price and credit the amount realized, less incidental charges to the Fund. As in the case of debit scrolls, the Bank shall use separate scrolls for the receipts.

(g) The provision for expenditure on account of the periodic contributions shall be made in the Budget of the Government under the relevant head. The extent of expenditure to be financed from the Fund shall be withdrawn from the Fund by the disposal of the investment.

(h) The Bank shall open a Current Account and Subsidiary General Ledger Account in the name of the Fund and furnish to the Government as at the end of September and March each year, a statement showing the details of investments.

| Service charges for administration of the Fund | 10. The Government shall pay to the Bank a commission at the rate of ⅛ of one percent on the turnover of the Fund or at the rate to be mutually decided from time to time. |
| Accounts and Audit | 11. The accounts of the Fund and the investments shall be maintained by the Accountant General of the State in the normal course. The Bank will maintain subsidiary |
accounts in such manner and details as may be considered by the Government in consultation with the Accountant General.

Savings 12. The Government shall issue instructions relating to the provisions of the Scheme as may be considered from time to time to enable smooth functioning of the scheme. In case of any difficulty in the operation of any provision of Scheme, the Government may, if satisfied, relax the provisions.


By order of the Governor

Sd/- (J.K. MOHAPATRA)
Principal Secretary to Government