GOVERNMENT OF ORISSA

COMPILATION OF IMPORTANT CIRCULAR AND ORDERS ISSUED BY FINANCE DEPARTMENT DURING 1990-91

FINANCE DEPARTMENT
COMPILATION OF IMPORTANT CIRCULAR AND ORDERS ISSUED BY FINANCE DEPARTMENT DURING 1990-91
FOREWORD

Instructions, Orders and clarifications issued by the Finance Department from time to time regarding service conditions, pay fixation, budgetary exercises and other allied matters are very often required by different Departments for reference. It has been our effort in the Finance Department to compile such instructions in shape of a compendium every year for use by different Departments and by Offices subordinate to them. All instructions issued during the year 1990-91 have been incorporated in this publication with a view to facilitating easy reference by users.

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

P. K. PATNAIK

Principal Secretary to Government
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</tr>
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FINANCE DEPARTMENT
No. 13845—CS.-1-37/88./F.

CORRIGENDUM

The 21st April 1990

Subject—Stepping up of pay of Senior Officers to that of his Junior Clarification regarding.

The undersigned is directed to invite a reference to Finance Department Office Memorandum No. 31026—CS.-1-37/88/F., dated the 8th August 1989 on the subject mentioned above and say that the words "prior to 1st January 1985" appearing in the sixth line of Para. second of the Office Memorandum referred to above may be read as "prior to 1st January 1985 or thereafter".

K. K. PATTANAIAK
Under-Secretary to Government

FINANCE DEPARTMENT
OFFICE MEMORANDUM
No. 27051—CS.-II-28/90./F.

The 7th August 1990

Subject—Deputation allowance

It has been laid down in Finance Department O. M. No. 52561/F., dated the 27th October 1986 that the basic pay plus deputation allowance of a Government servant on deputation to foreign service should, at no time, exceed Rs. 4,500 P. M. in the revised scales of pay, 1985.

Consequent upon revision of scales of pay of the State Government employees with effect from the 1st May 1989, it has come to the notice of Government that the Government employees drawing pay in excess of Rs. 4,500 P. M. under the State Government in the said revised scales of pay are debarred from getting deputation allowance during the period of their deputation on foreign service.

After careful consideration, the Governor has been pleased to decide that the basic pay plus deputation allowance of a Government servant during the period of deputation shall, at no time, exceed Rs. 6,500/- P. M. in the revised scales of pay, 1989.

Necessary amendment to Orissa Service Code will follow.

P. K. PATNAIAK
Secretary to Government
FINANCE DEPARTMENT
OFFICE MEMORANDUM
No. 29261—CS-II-11/90/F.
The 30th August 1990

Subject—Grant of Conveyance Allowance to blind and orthopaedically handicapped State Government employees.

In Finance Department Office Memorandum No. 9890/F., dated the 24th February 1979, read with subsequent Office Memorandum No. 24234/F., dated the 6th June 1984, and No. 15564/F., dated the 6th April 1985, the rate of conveyance allowance to the blind and orthopaedically handicapped State Government employees was, inter alia, fixed at 10 per cent of basic pay subject to a minimum of Rs. 50 and maximum of Rs. 75 per month.

After introduction of new scale of pay with effect from the 1st May 1989, the above position has been reviewed and after careful consideration it has been decided that all the eligible blind and orthopaedically handicapped State Government employees will be entitled to the said allowance at a uniform rate of Rs. 75 (Ruppes seventy-five) per month subject to fulfilment of other conditions prescribed for the purpose.

2. This order will be effective from the date of issue.

B. S. BOHIDAR
Joint Secretary to Government

FINANCE DEPARTMENT
OFFICE MEMORANDUM
No. 2000—CS-II-41/90-F.
The 18th January 1991

Sub—Additional Earned leave benefit to the Follower Orderlies attached to Police Officers.

With a view to suitably compensating the Follower Orderlies attached to Police Officers for their work on Sundays and Public holidays as well as for putting them into extra hours of duty on working days, the Governor has been pleased to allow them the following leave benefits.

1. Earned leave for fifteen days for each completed year for duty commencing from the 1st January 1991 in addition to the earned leave normally admissible under the Orissa Leave Rules, 1966. This additional earned leave will be credited in advance to the leave account of the concerned employees and the same procedure as laid down in Finance Department O. M No. 20180-F., dated the 22nd April 1976, will mutatis mutandis be followed for the purpose.
3. To surrender earned leave up to a maximum of 30 days each year commencing from 1st April 1991 in lieu of leave salary and allowances for the period of leave surrendered subject to following conditions:

(a) The leave salary and allowances admissible for the leave so surrendered shall be equivalent to the pay and allowances the employee is entitled to for the month preceding the date of sanction of surrender leave.

(b) The leave salary for the period of surrender leave shall be paid in full as soon as possible after the leave is allowed to be surrendered.

(c) The leave salary and allowances admissible for the leave surrendered shall not be liable to any deduction on account of Provident Fund Subscription, insurance premia, house rent, repayment of advances etc. But house rent allowance and such other allowances of compensatory in nature as are allowed for specific purposes and paid during the period of duty or leave actually availed, shall not be admissible in respect of leave surrendered for encashment.

(d) The authority empowered to sanction earned leave will be competent to allow the surrender of earned leave. A monthly programme for the first 10 months of the year should be drawn up for all eligible employees to be allowed this benefit. Others who become eligible later, will be allowed this benefit during last two months of the year.

(e) The amount of leave allowed to be surrendered shall be debited to the leave account by the competent authority without mentioning particular dates of commencement and expiry of the period of leave so debited.

(f) To guard against omission in the posting of debit of the leave surrendered in the leave account of such employees, details of the leave surrendered shall be noted in the Service Roll and in the leave Account at the time the leave salary is drawn. A certificate to the effect that necessary entries have been made in the Service Roll and the leave Account, shall be recorded by the drawing officer on the bill in which the leave salary for the leave surrendered is to be drawn.

4. The Follower Orderlies attached to Police Officers shall not be entitled to the surrender leave benefit as is admissible under the Finance Department Resolution No. 25892-F., dated the 24th May 1978.

5. Notification amending the Orissa Leave Rules will be issued separately.

B. S. BOHIDAR
Joint Secretary to Government
FINANCE DEPARTMENT
Memo. No. 6161 (220)/C.S.-II-19/91-F.
The 22nd February 1991

To
All Departments of Government
All Heads of Departments

Subject—Discontinuance of Local Allowance / Special Compensatory (Incentives)—Allowance—Clarification thereof.

The undersigned is directed to say that a good number of representations are still coming from various quarters as to whether Local Allowance (previously Unhealthy Locality Special Pay) Special Compensatory (Incentives) Allowance are still in vogue. It is hereby clarified that while introducing Special Compensatory Allowance in Tribal and Backward areas of the State in Finance Department O. M. No. 56132/F., dated the 24th November 1987, it was provided in Para. 3 (iv) ibid that the payment of Local Allowance (previously termed as unhealthy locality (special pay) admissible under Finance Department Resolution No. 2221/F., dated the 22nd August 1939. Resolution No 2511/F., dated the 25th January 1958 and Resolution No. 23661/F., dated the 16th July 1968 shall be discontinued in those areas where special compensatory allowance (Incentive allowance) is admissible under this scheme.

The Special Compensatory Allowance, as introduced in the above O. M. was extended up to 28th February, 1990 in Finance Department O. M. No. 10245/F., dated the 20th March, 1989. Thereafter, no further extension of the same has been made.

As regards Local Allowance, it is also clarified that the same has been discontinued with effect from the 1st March 1990.

S. K. RATH
Joint Secretary to Government

FINANCE DEPARTMENT
Memo. No. 7192 (261)/C. S.-II-17/81-F.
The 4th March 1991

To
All Departments of Government
All Heads of Departments
Managing Directors of all State Public Sector Undertakings.

Subject—Grant of financial concessions to Government servants on deputation to foreign service.

The undersigned is directed to say that various doubts having been entertained in regard to the implication of the F. D. O. M No. 38747/F., dated the 7th October, 1988, the following clarifications are issued for guidance of all concerned.

(a) Those Engineering personnel who had already reverted to their parent Department before 7th October, 1988 after completion of more than six years of deputation are not eligible to get any deputation allowance beyond six years.
(b) Such of the Engineering personnel who continued after 7th October, 1988 and completed more than six years of deputation before 7th October, 1988, are eligible to get deputation allowance for the first six years of their deputation and then from the 7th October, 1988 up to the end of their tenth year of deputation.

(c) Those Engineering personnel who continued on deputation after the 7th October, 1988 and had completed ten years of deputation by 7th October 1988 are not entitled to deputation allowance beyond six years.

(d) Such of the Engineering personnel who continued on deputation and had not completed six years of deputation as on the 7th October, 1988, are eligible to get deputation allowance up to ten years.

Past cases already decided need not be re-opened.

S. K. RATH
Joint Secretary to Government

FINANCE DEPARTMENT
OFFICE MEMORANDUM
No. 10869—C. S.-11-58/90-F.
The 26th March 1991

Subject—Deputation of Government servants for undergoing higher study / training.

In Finance Department Office Memorandum No. 19230/F., dated the 6th May 1988, it has been laid down that special allowance would be admissible to Government servants deputed on training being sponsored by State Government or nominated by Government of India. A question has been raised as to whether a Government servant, who is deputed to undergo higher study being sponsored by State Government or nominated by Government of India, will be entitled to get the special allowance during the period of higher study.

The matter has been carefully considered by Government and it is hereby clarified that the special allowance, as admissible in case of deputation on training, will also be admissible in case of deputation on higher study by treating the period of higher study as a course of instruction or training within the meaning of Rule 13 (b) (i) of the O. S. C.

S. K. RATH
Joint Secretary to Government

FINANCE DEPARTMENT
OFFICE MEMORANDUM
No. 10925—C. S.-II-34/91-F.
The 25th March 1991

Subject—Admissibility of Additional Earned Leave to the employees for work on Sundays and public holidays etc., clarification regarding.

The benefit of additional Earned Leave of fifteen days each year has been allowed to some of the employees of the State Government in Finance Department Resolution No. 6547/F., dated the 11th February 1980, No. 44475/F., dated the 13th November 1984, No. 6448/F., dated
the 8th February 1980, No. 27159/F., dated tho 2nd July 1984. O. M. No. 56239/F., dated the 25th November 1987, No. 46101/F., dated the 16th December 1988, No. 2000/F., dated the 18th January 1991, to compensate them for their work on Sundays and Public Holidays as well as for putting them into extra hours of duty on working days. This additional earned leave is credited in advance to the leave account of such employees in two instalments at the commencement of each half year.

2. A question has been raised whether the above benefit is to be allowed in favour of such employees even during the period they remain absent from duty. The very purpose of the benefit is not fulfilled when such a Government servant remains absent from duty by taking leave or otherwise.

3. The Government have, therefore, been pleased to decide that the above benefit of additional earned leave of fifteen days wherever admissible shall henceforth be allowed proportionately to the number of days of actual duty performed in a year including Sundays and Public Holidays. In other words, if such a Government servant remains absent from duty by taking leave or otherwise (excepting casual leave) in a half year, the advance credit of additional earned leave to be afforded to his leave account at the commencement of next half year shall be reduced proportionately. However, a Government servant under the above scheme shall not be entitled to additional earned leave benefit of a particular half year during which he remains absent from duty for a continuous period of four months by taking leave or otherwise.

4. Government have, further, been pleased to decide that the Government servants under the above scheme shall not be entitled to the above benefit in case they enjoy any other concessions like Special Pay, Over time allowance, work on shift basis, Weekly off etc., for their work on Sundays and Public holidays as well as for putting them into extra hours of duty on working days.

5. These orders will take effect from the date of issue.

6. Necessary amendment to the Orissa Leave Rules, 1966 is being made separately.

S. K. RATH
Joint Secretary to Government

FINANCE DEPARTMENT
OFFICE MEMORANDUM
No. 33618—T.A.-I/90-F.
The 5th October 1990

Subject :—Leave Travel Concession

The last para. of Finance Department O. M. No. 936/F., dated the 8th January 1990 is substituted by the following paragraph. This shall come into effect from the date of issue and all cases not disposed till that date may be decided accordingly.

"It is clarified that where the headquarters of a Government servant and the Home town place of interest are connected by more than one route of a particular mode of conveyance (i.e., Train or Bus etc.) the fare payable for the shortest route shall be admissible. However, where both the train and bus routes exist the shortest train route shall be admissible provided that foe journey by bus the cheapest bus fare or the train fare for the shortest route by the entitled class, whichever is less, shall be admissible".

B. S. BOHIDAR
Joint Secretary to Government
Subject: Grades of Government servants in the Revised Scales of Pay and their Entitlement to Travelling Allowance.

Consequent upon the revision of Pay Scales of the Government servants with effect from 1st May 1989, Government have been pleased to decide that the grades of Government servants for the purpose of Travelling Allowance, shall be re-fixed as follows in modification of the existing provisions.

Grade | Pay Ranges in the revised scale
--- | ---
First Grade | Government servants in receipt of Pay of Rs. 2,500 and above,
Second Grade | Government servants in receipt of Pay of Rs. 1,300 and above but below Rs. 2,500.
Third Grade | Government servants in receipt of Pay of Rs. 800 and above but below Rs. 1,300.
Fourth Grade | Government servants in receipt of Pay below Rs. 800.

2. The existing provisions regarding eligibility of Government servants to travel in air-conditioned accommodation by train and to travel by Air, shall be modified as follows:—

(i) Government servants in receipt of Pay of Rs. 5,100 and above in the revised scales of Pay shall be eligible to travel in Air-conditioned accommodation by train.

(ii) Government servants in receipt of Pay of Rs. 5,100 and above in the revised scales of pay shall be eligible to travel by Air on tour at their discretion in standard (1st) Class. Other Class-I Officers may travel by Air on tour with prior permission of Competent Authority, in tourist Class.

3. It has further been decided that the Government servants of various grades shall be entitled to daily allowance as admissible at the following rates:—

<table>
<thead>
<tr>
<th>Grade</th>
<th>Rate inside the State Rs.</th>
<th>Rate outside the State Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>First Grade:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i) Government servants drawing Pay of Rs. 4,800 and above in the revised scales of pay.</td>
<td>60</td>
<td>80</td>
</tr>
<tr>
<td>(ii) Government servants drawing Pay of Rs. 3,400 and above but below Rs. 4,800 in the revised scales of pay.</td>
<td>50</td>
<td>75</td>
</tr>
<tr>
<td>(iii) Government servants drawing Pay of Rs. 2,500 and above but below Rs. 1,400 in the revised scales of Pay</td>
<td>40</td>
<td>65</td>
</tr>
<tr>
<td>Second Grade</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>35</td>
<td>55</td>
</tr>
<tr>
<td>Third Grade</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>30</td>
<td>50</td>
</tr>
<tr>
<td>Fourth Grade</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>20</td>
<td>35</td>
</tr>
</tbody>
</table>
4. (a) The existing rates of road mileage allowance for journeys on tour by own Car/Motor-Cycle/Scooter/Moped may be revised as follows:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Vehicle</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) Government servants of First and Second Grade</td>
<td>Own Motor Car</td>
<td>Rs. 2.30 P. Per K. M.</td>
</tr>
<tr>
<td>(ii) Government servants of First, Second and Third Grade.</td>
<td>Own Scooter / Motor Cycle.</td>
<td>Rs. 1.15 P. Per K. M.</td>
</tr>
<tr>
<td>(iii) Government servants of First, Second and Third Grade.</td>
<td>Own Moped</td>
<td>Rs. 0.60 P. Per K. M.</td>
</tr>
</tbody>
</table>

(b) These rates will be admissible for all journeys on tour by own Motor Car/Scooter/Motor-Cycle/Moped whether or not they begin and end at the same point on the same calendar day. No daily allowance shall be admissible for the period of journey during which road mileage allowance is admissible.

(c) Journeys on tour by own Motor Car shall be made in the public interest keeping in view the restriction in this regard imposed by Government from time to time.

(d) Where travel on tour by own Scooter/Motor Cycle/Moped is considered necessary in the public interest, prior permission of competent authority should be obtained by the touring officer. The competent authority should see that in no case such permission is allowed where other means of travel such as rail or public transport etc., is available and the same is considered economical to the journey by own Motor Cycle/Scooter/Moped. Saving of time, Government duty en-route, extensive movement at the tour point etc., are instances of journeys by own Motor Cycle/Scooter/Moped, in the public interest.

5. Member of All India Services serving under State Government shall, for the purpose of T. A., be in the grades as admissible under these instructions. The gradation in the case of Government servants who have not opted to come over to the Revised Scales of Pay Rules, 1989 shall be made according to Finance Department O. M. No. 42424/F., dated the 26th August 1986 but they will be entitled to corresponding revised rates of T. A. / D. A. etc., now fixed.

6. These instructions shall come into force from the date of issue. Claims already decided shall not be re-opened. Government servants drawing pay in the revised scales of pay prior to issue of these instructions, shall be entitled to travelling allowances etc., in the grade and at the rate as was admissible to them prior to their coming over to the revised scales of pay.

7. Necessary amendment to the relevant provisions of Orissa Travelling Allowance Rules shall be made in due course.

P. K. PATNAIK
Commissioner-cum-Secretary to Government
FINANCE DEPARTMENT

OFFICE MEMORANDUM

No. 26791—Pen-46/89-/F.

The 3rd August 1990

Subject—Deposit Scheme for Retiring Government Employees, 1989

The undersigned is directed to invite a reference to Government of India, Ministry of Finance (Department of Economic Affairs) Notification No. F.2/14/89-NS-II, dated the 7th June 1989 (copy enclosed) and to say that according to para. 4 (a) (ii) of the scheme a certificate from the employer indicating retirement benefits paid to a retired Government employee is required to be given so as to make the deposit in any branch of S. B. I. or its subsidiaries or any other nationalised banks as may be authorised to accept deposit under the scheme.

It is, therefore, requested that necessary certificate as to the retirement benefits due to the retiring Government employee as per para. 3(d) of the scheme may be issued on application so as to enable the retired Government employee to make deposits under the scheme in any of the nationalised banks of the State, without requiring them to approach the Accountant-General for the purpose, within three months from the date of receiving the retirement benefits.

P. K. PATNAIK

Secretary to Government

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(Department of Economic Affairs)

NOTIFICATION

New Delhi, the 7th June 1989

No. F.2/14/89-NS-II—The Government of India hereby notifies following Deposit Scheme with effect from 1st July, 1989 until further orders.

2. Short title—This Scheme may be called Deposit Scheme for Retiring Government Employees, 1989.
3. **Definition**—In this Scheme, unless the context otherwise request

(a) 'Account' means an account opened under this Scheme.

(b) 'Accounts Officer' means any branch of State Bank of India or its subsidiaries or any other nationalised banks, as may be authorised to accept deposits under the scheme.

(c) 'Depositor' means a retired Central or State Government Employee by whom or on whose behalf money is deposited in an account and deposit means money so deposited.

(d) 'Retirement benefits' mean any payment due to the depositor on account of his retirement whether on superannuation or otherwise and includes following payments:

(i) Balance at the credit of employee in any of the Government Provident Funds

(ii) Retirement/Superannuation gratuity

(iii) Commuted value of pension

(iv) Cash equivalent of leave, end

(v) Savings element of Government insurance scheme payable to the employee on retirement.

4. **Opening of Account**—(a) Any depositor may open an account with any accounts office within three months from the date of receiving the retirement benefits, for depositing the amount not exceeding the total retirement benefits, by applying in Form 1, or as near there to as possible, together with:

(i) a locally executed cheque, pay order or demand draft, for the amount of deposit, and

(ii) a certificate from the employee indicating retirement benefits:

Provided that a depositor who has received the retirement benefits before the notification of this Scheme, may open an account within three months from the date of commencement of the scheme.

(b) On receipt of an application under sub-paragraph (a) above, the Accounts Officer shall open an account in the name of depositor and issue him a provisional receipt.

(c) After realisation of the cheque, pay order or demand draft as the case may be a pass book in Form 2 shall be issued in exchange of the provisional receipt indicating the name of the depositor, his address, the amount of deposit (s) made, and account number, duly initialled by an authorised official of the accounts office.
(d) Date of realisation of the cheque, pay order or demand draft shall be the date of deposit and the deposit shall be deemed to be made on that date only.

(e) A depositor may open only one account under this scheme, provided that where the retirement benefits have been received on different dates, more than one deposit can be made in this account such deposits shall be made within three months from the date of receiving that retirement benefit from the Government.

5. Deposits and Withdrawals—(a) The account shall be opened with a deposit of a minimum of one thousand rupees, and all deposits will be in the multiples of one thousand rupees.

(b) All withdrawals shall be in the multiple of one thousand rupees.

(c) A depositor may, at his option, withdraw by applying in Form 3 or as near thereto as possible, the entire balance or part thereof after the expiry of three years from the date of deposits. Where depositor elects to make part withdrawal, the balance amount will be held as a deposit in the account.

(d) The depositor may also make premature withdrawal of principal amount subject to the condition specified in paragraph-7.

(e) There shall not be more than one withdrawal in respect of a deposit in a calendar year.

6. Interest on Deposits—(a) All deposits made in accordance with this scheme shall carry interest at the rate of 9 per cent per annum from the date of the respective deposits. The interest will be paid from the date of deposit to 30th June/31st December at the case may be and thereafter, interest will be paid half-yearly on the 30th June and 31st December. The interest in fraction of a rupee will be rounded off to the next higher rupee.

(b) Where on expiry of three years, the account is continued, the balance amount in the account will earn interest at the same rate till the account is closed.

(c) If so authorised, interest payable every six months may be deposited by accounts office in a separate savings account opened by depositor at that accounts office.

(d) Interest due on the deposits but not drawn on due date will continue to earn interest at 9 per cent as applicable to principal amount, so long as the interest remains in deposit.

7. Premature withdrawal—(a) No withdrawal can be made by the depositor during the first year from the date of the deposit.

(b) Where depositor makes a withdrawal of any amount after expiry of one year but before expiry of three years from the date of deposit, the interest on amount withdrawn will be payable at the rate of 4 per cent from date (s) of deposit up to the date of withdrawal. Interest at 9 per cent if already paid, being adjusted at the time of withdrawal.
8. Joint Accounts & Nomination—(a) The account may be opened by the depositor either in his name or jointly with his spouse.

(b) Where the account is held in a single name:

(i) The depositor may at the time of opening the account or any time thereafter, but before closure of the account, nominate in Form 4 a person or persons, who in the event of his death shall receive the payment due on the account.

(ii) A nomination made by depositor may be cancelled or varied by a fresh nomination in Form 5 by giving notice in writing to account office in which account stands.

(iii) Every nomination and every cancellation or variation thereof shall be registered in the accounts office and shall be valid from the date of such registration, the particulars of which shall be entered in the Pass Book.

9. Closure of Account—(a) The account may be closed by the depositor on or after the expiry of three years from the date of initial deposit or last deposit where more than one deposit is made in the account.

(b) If the depositor dies within the period of three years, or thereafter, the account shall be closed as soon as death is reported to the bank and the amount paid to the nominee. Where, however, the deposit account is held jointly with the spouse or where the sole nominee is the spouse of the depositor, the spouse may, at his/her option, request for continuance of the account and the account then shall be continued in the name of such spouse on same terms and conditions as applicable to account.

10. Pass Book—The Pass Book shall be presented to account office at the time of collecting interest and also at the time of withdrawal and closure.

11. Transfer from one account office to another—A depositor may apply for transfer of his account from one account office to another account office due to change of his residence.

12. Issue of duplicate Pass Book—In the event of loss or destruction of a pass book issued by an account office, the office may, on an application made to it in this behalf, and on payment of rupee one by the depositor, issue a duplicate thereof to him.

13. Power to relax—Where the Central Government is satisfied that the operation of any of the provisions of this Scheme causes undue hardship to a subscriber, it may, be ordered, for reasons to be recorded in writing, relax the requirements of that provision.

By order of the President

K. V. R. NAIR

Admi. Secretary to the Govt. of India
FORM - 1
(See Para. 4)

Name and address of Bank

Serial No. ..................................

Form of application for opening an account under Deposit Scheme for Retiring Government Employees, 1989.

Name & Agency No. of Agent introducing the account. ..................................

To

The Manager,

Bank of ..........................................

Sir,

I, hereby apply for opening an account under the Deposit Scheme for Retiring Government Employees, 1989, in my name and tender herewith Rs. ............................................. (Rupees ............................................. ) through cheque/pay order/demand draft as the initial deposit.

Permanent address of depositor ..........................................

2. I agree to abide by the provisions of the above scheme

3. I hereby declare that I am not maintaining any other account under the scheme

4. A copy of certificate from employer indicating retirement benefits is enclosed

5. I nominate the persons mentioned below to whom, to the exclusion of all other persons, in the event of my death, the amount standing to my credit in the Account would be payable.

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Name(s) of the Nominee(s)</th>
<th>Full address</th>
<th>Date of birth of nominee(s) in the case of minor</th>
<th>Proportionate amount for each nominee</th>
</tr>
</thead>
</table>

As the nominee(s) at Serial No.(s) specified above is/are minor(s), I appoint Shri/Smt./Kumari ............................................. Address to receive the sum due under the said account in the event of my death during the minority of the nominee(s).

Signature of witness:

Name and address

FOR THE USE OF ACCOUNTS OFFICE

The account has been opened on ............................................. with Rs. ............................................. under Deposit Scheme for Retiring Government Employees, 1989.

Account No. ..................................

Pass Book No. ..................................... has been issued

Date .............................................

Authorised Officer
FORM—2

See Para-4(c)

Form of Pass Book to be issued to the Depositor under Deposit Scheme for Retiring Government Employees, 1989.

Cover Page

Observe

DEPOSIT SCHEME FOR RETIRING GOVERNMENT EMPLOYEES, 1989

PASS BOOK

Serial No. ....................

Name & Address of Bank

Name of the Account Holder ........................................

Account No. ..........................................................

Ledger No. ..........................................................

Folio No. ..........................................................

Cover Page

Reverse

Account No. ..........................................................

Name ..........................................................

Address ..........................................................

Date of Issue ..........................................................
Particulars regarding nomination

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Nominee</th>
<th>Permanent Address</th>
<th>Date of birth of nominee in case of minor</th>
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</table>

(Signature of Issuing Authority)

Manager

(Name of the Bank)

Form of Pages inside the book

<table>
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<tr>
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<th>Particulars</th>
<th>Amount</th>
<th>Amount deposited</th>
<th>Amount withdrawn</th>
<th>Interest paid</th>
<th>Balance</th>
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</table>
FORM—3
(See Para.—5(c)

Name and address of Bank

Application for withdrawal under the Deposit Scheme for Retiring Government Employees, 1989

To

The Manager,

Bank of: ____________________________

I wish to withdraw from the Deposit Scheme for Retiring Government Employees, 1989 Account No. ____________________________ a sum of Rs. ___________ (Rupees — ————- )

A period of ____________________________ years expired from the date of deposit.

2. The Pass Book No. ____________________________ is enclosed.

Date:

Place:

Signature or Thumb Impression of Depositor.

To be used by the Accounts Office.

Date of initial deposit: ____________________________

Amount available in the account: Rs. ____________________________

Date on which last withdrawal was allowed: ____________________________

Amount available for withdrawal in accordance with Para. ____________________________ of the Scheme.

Withdrawal of a sum of Rs. ____________________________ sanctioned.

Signature of Official: ____________________________

RECEIPT

Received a sum of Rs. ____________________________ (Rupees ________————- ) by way of withdrawal from Deposit Scheme for Retiring Government Employees, 1989.

Date:

Place:

Signature or Thumb Impression of Depositor
NOMINATION UNDER THE DEPOSIT SCHEME FOR RETIRING GOVERNMENT EMPLOYEES, 1989.

To

The Manager

Bank of ...............

I, ........................................ hereby nominate the person(s) mentioned below to whom, to the exclusion of all other persons, in the event of my death, the amount standing to my credit in the account under Deposit Scheme for Retiring Government Employees, 1989 Account No. ....... at the time of my death would be payable.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name(s) of the Nominee(s)</th>
<th>Full address(es)</th>
<th>Date of birth of nominee(s) in case of minor</th>
<th>Proportionate amount for each nominee</th>
</tr>
</thead>
</table>

*As the nominee(s) at Serial No. (s) ........................................ specified above is/are minor(s), I appoint Shri/Smt./Kumari ........................................ address ........................................ to receive the sum due under the said account in the event of my death during the minority of the nominee(s).

Signature of witness : Signature/Thumb Impression of Depositor
Name and Address :
Date

FOR THE USE OF ACCOUNTS OFFICE

The above nomination has been registered on ................................ and an entry made in the Pass Book.

Date :

Signature of Authorised Officer.

*Delete if not applicable
Cancellation or Variation of Nomination previously made in respect of Account No. ...

under Deposit Scheme for Retiring Government Employees, 1989.

To

The Manager,

Bank of

I, the depositor under Deposit Scheme for Retiring Government Employees, 1989, Account No., hereby cancel the nomination dated made by me in respect of the aforesaid account.

*In place of the cancelled nomination, I hereby nominate the person(s) mentioned below who shall on my death, become entitled to the payment of the sum due on the above account, to the exclusion of all other persons.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Nominee(s)</th>
<th>Full address</th>
<th>Date of birth of the nominee in case of minor</th>
<th>Proportionate amount for each nominee</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
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<tr>
<td>5</td>
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</tbody>
</table>

*To be filled in case of variation only.
% As the nominee(s) at Serial No. (s). .......................................................... is/are minor(s), I appoint Shri/Smt/Kumari................................................................. .......................................................... (Name and full address) as the person to receive the sum due on the account in the event of my death during the minority of the nominee(s).

% Delete if not applicable

Depositor's Address

Signature/thumb impression of depositor.

(1) Witness:

Name:

Address:

(2) Witness:

Name:

Address:

FOR THE USE OF ACCOUNTS OFFICE

The above cancellation/variation of the nomination has been registered in the ledger and entered in the Pass book.

Date:

Signature of the Authorized Officer
Finance Minister in his budget speech on the 28th February 1989 had proposed a new Savings Scheme for Retiring Government Employees with certain tax concessions. The Government has since notified the Deposit Scheme for the Retiring Central/State Government Employees. The deposit scheme will be implemented from the 1st July 1989 by selected branches of the Public Sector Banks.

2. The Scheme will be open for investment by retired/retiring Central/State Government employees and the investments may be made up to the maximum of total of the retirement benefits received. The scheme provides for a period of three months from the date of receiving the retirement benefits for deposit in case of the employees retiring in future and for those who have already retired, investment up to the maximum of retirement benefits already received may be deposited within three months from the 1st July, 1989.

3. Retirement benefits which can be deposited in the scheme will include:

   (i) Balance at the credit of the employee in any of the Government Provident Funds

   (ii) Retirement/Superannuation Gratuity

   (iii) Commuted value of pension

   (iv) Cash equivalent of leave, and

   (v) Savings element of Government Insurance Scheme payable to employee on retirement.

Any employee desiring to open an account under this scheme will be required to produce a certificate from employer indicating the retirement benefits.

4. No withdrawals will be permitted for period of three years from the date of deposit although pre-mature withdrawal may be made any time after one year from the deposit subject to the special provisions made in the scheme regarding such pre-mature withdrawals. After expiry of three years from the date of deposit, depositor will have option to either withdraw the entire balance or part thereof and if depositor makes the part withdrawals, the balance amount will be held as a deposit in the account.

5. All deposits made under the scheme shall carry interest at the rate of 5% per annum and the interest will be paid every six months on the 30th June and 31st December. The interest due on the deposits if not drawn on the due date will continue to earn the interest at the same rate.

6. Nomination facility will be available

7. The account under the scheme may be opened by depositor either in his name or jointly with his/her spouse. If the depositor dies within a period of three years or thereafter, the account shall be closed and amount paid to the nominee. If the account is held jointly with his/her spouse or the spouse of the depositor is sole nominee, spouse will be permitted to continue accounts on the same terms and conditions.

8. Depositors will be provided with the Pass Book indicating the amount deposited, amount withdrawn, interest, etc.
9. The whole of the interest earned on the deposits under the scheme is exempt from income-tax.

10. The whole of the amount of deposits under this Scheme is exempt from wealth-tax. The ceiling of exemption of wealth up to Rs. 5 lakhs will not apply to the deposits made in this Scheme.

11. The scheme which will be known as Deposit Scheme for Retiring Government Employees, 1989, will be initially operated through the selected branches of the State Bank of India/Associate Bank and other Nationalised Banks in all State Capitals and Union Territories. Depending upon the demand the facility of opening an account under this scheme will be extended to other Cities/ Towns.

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(Department of Economic Affairs)

F. No. 2/14/89-NS.II.

New Delhi, the 30th June, 1989.

To

Chief Secretaries of all State Governments/U.Ts. Administration

Sub. : Deposit Scheme for Retiring Government Employees, 1989

Sir,

I am directed to state that in pursuance of the budget speech of Union Finance Minister on 28th February, 1989, Deposit Scheme for Retiring Government Employees has been notified on the 7th June 1989. The scheme is meant for a retired Central/State Government employee. A Copy of the notification and press note issued in this Department are enclosed. As per para. 4(a) (ii) of the scheme retiring employees desiring to open an account under the scheme are required to produce a certificate from employer, indicating retirement benefits. Based on this certificate, the bank branch will open an account. It is necessary to ensure that the retiring employees do not face any difficulty in obtaining the certificate from the employer for purpose of opening an account under the scheme. I am, therefore, to request you to issue suitable instructions to all concerned for issue of necessary certificate to enable the retiring employees to make deposits under the scheme without requiring them to approach the Accountant-General for this purpose. Copies of instructions may kindly be endorse to this Department.

Yours faithfully,

OM PAL SINGH

Under-Secretary to the Government of India,
FINANCE DEPARTMENT

No. 29213—Pen-30/90-F.

The 29th August 1990

From

Shri B. S. Bohidar,
Joint Secretary to Government

To

The Accountant-General, Orissa, Bhubaneswar.

Subject—Recovery of House Building Advance and Motor Car/Motor Cycle advance of the retiring Government Employees.

Sir,

I am directed to say that in the last meeting of the Pension Adalat on the 18th June 1990, it was observed that a large number of pension cases of retired Government employees were held up as A.-G. required final "No Demand Certificates" from the Pension Sanctioning Authorities, in respect of recovery of house building advance, motor cycle/scooter/motor car advance and these were still awaited. This was observed with concern by the Adalat.

2. The existing provision of rules regarding maintenance of accounts of the above mentioned loans and advances to individual employees, prescribes that A.-G., Orissa to maintain the same and watch compliance of conditions of sanction and recovery (vide Rule 213 of O. G. F. R.). It has also been prescribed that the A.-G. will submit to Government by 30th September of the following year an annual statement showing the details of outstanding loans and advances borne in his book under the head "P.—Loans and Advances by State Government" in Form O. G. F. R. 10- (vide Rule 214 of O. G. F. R.). The relevant form provides for particulars of loans and advances sanctioned, recovery of principal and interest during the year and the balance at the end of the year. However, it is reported that such statement is not received regularly from the A.-G., Orissa by the concerned authorities of Government.

It is obvious from the above that, as the individual ledgers for various loans and advances are being maintained by A.-G., Orissa, there is no necessity of A.-G. asking for "N. D. C." again from the pension sanctioning authorities in respect of such loans and advances. Moreover, if annual statement of outstanding loans and advances under rule 214 of O. G. F. R. were received regularly by the concerned authorities of the Government, then they would have been in a position to verify the correctness of payments and recoveries reflected in respect of each individual account and advise A.-G. regarding omissions and discrepancies, if any. Hence, the regular submission of above mentioned annual statement should be ensured to avoid hardship to the Government servants at the time of their retirement.

4. After careful consideration of the above facts, it has been decided by the Government that A.-G., Orissa may ensure issue of G. P. O. of the concerned retired Government servants after verification of records regarding payment and recovery of house building/motor cycle/scooter/
motor car advances at his level and after making necessary adjustment of the outstanding dues from the D. C. R. G. of the retired Government servant without waiting for issue of N. D. C. by the pension sanctioning authorities in this regard.

Yours faithfully

B.S. BOHIDAR
Joint Secretary to Government

FINANCE DEPARTMENT

No. 29216 (220)—Pen30/90-F.

The 29th August 1990

To

All Departments of Government/all Heads of Departments.

Subject—Expeditious disposal of pension cases—issue of No Demand Certificate.

The undersigned is directed to say that according to the provisions contained in Rule 157 of Orissa Pension Rules, 1977, a retiring Government servant shall have to clear all Government dues before the date of his retirement. In the Pension Adalat held on the 19th June 1990, Accountant-General, Orissa pointed out that a large number of pension cases have been held up due to incomplete sanction order of the pension sanctioning authority (for neither certifying payment of all Government dues by the Government servant nor mentioning the amount to be held over from gratuity towards outstanding Government dues, if any or non-issue of "No Demand Certificate" within the prescribed period.

2. According to the existing rules, the Head of Office/Department should specifically mention in O. P. R. 9 (vide item 17) if the retiring Government servant has paid all Government dues. If any Government dues remain to be paid, then the amount to be held over from the gratuity is to be mentioned by the pension sanctioning authority in Form O. P. R.9-A (vide entry-e). This would obviate the necessity of furnishing "No Demand Certificate" to Accountant-General, Orissa before issue of P. P. O./G. P. O. by him. As the provisions of Orissa Pension Rules, 157 & 158 are not followed by the pension sanctioning authorities, P. P. O. and G. P. O. could not be issued timely by the Accountant-General in favour of the retired Government employees as per Finance Department O. M. No. Pen-206/85-1-F., dated the 1st January 1986 and Orissa Pension Rules.

3. It has, therefore, been decided by Government that in case Government dues outstanding against a retiring Government servant is neither mentioned in O.P.R.-9, nor the amount to be held over from his gratuity for non-assessment of such dues is mentioned in O. P. R. Form 9-A, the Accountant-General shall issue P. P. O. and G. P. O. in favour of the retiring Government servant immediately.

4. However, if any amount is mentioned in the O. P. R. Form 9-A to be held over from the gratuity till the outstanding Government dues are assessed and adjusted, then the same shall be so held up. Where it is not possible to estimate the approximate amount recoverable from the retiring Government servant, the amount to be withheld should be as per Rule 158 (2) (c) and if within a period of six months no claim is made on the Government account against Government servant, it shall
be presumed that no Government dues is outstanding against him as per O. P. R. 158 (3). If in such cases any Government dues remains unrealised, then the concerned head of office/Department or the pension sanctioning authority, as the case may be, may be held responsible for the consequential loss to Government, as issue of G. P. O. in such cases cannot be delayed by Accountant-General beyond six months from the date of retirement under the existing rules.

Yours faithfully

B.S. BOHIDAR

Joint Secretary to Government

FINANCE DEPARTMENT

No. 35207-(45)—Pen-54/90-F.

The 20th October 1990

To

All Departments of Government.

Subject—Expeditious disposal of Pension Cases—Review of pending cases.

The undersigned is directed to say that series of instructions have been issued from Finance Department for expeditious settlement of pension cases. The provisions of Orissa Pension Rules, 1977 have also been simplified wherever necessary, in order to enable the Pension sanctioning authorities to finalise the pension cases well ahead of retirement. In spite of all these efforts made, it has come to the notice of the Finance Department that a large number of pension cases are pending in different Departments of Government, Heads of Departments and District Offices for years together. While reviewing the matter Chief Secretary has been pleased to observe that a special drive should be taken up to clear up year-old pension cases pending in different offices of the Government and the position should be regularly reviewed in order to take effective action for clearing the pension cases.

It is, therefore, requested that information in the enclosed pro forma regarding Pension/Family Pension cases pending in different offices may be furnished to the Department of Public Grievances and Pension by the 31st October 1990 positively, for information of Chief Secretary, with a copy to Finance Department.

Yours faithfully

S. K. RATH

Joint Secretary to Government
## LIST OF PENSION CASES PENDING AS ON 1-10-1990

*(LIST BE PREPARED HEADS OF DEPARTMENTWISE)*

Name of the Office/Heads of Departments/Department in which the Pensioners last served

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Pensioners/Family Pension holders</th>
<th>Date of retirement</th>
<th>Name of the office where pendency</th>
<th>Reasons of pendency</th>
<th>Whether provisional pension/Gratuity has been sanctioned</th>
<th>Remarks</th>
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FINANCE DEPARTMENT
OFFICE MEMORANDUM
No.35603—Pon.30/90-F.
The 23rd October 1990

Subject—Expeditious disposal of pension cases

On retirement, when a Government servant ceases to draw pay and allowances, he should be given pension when it is due. Government in Finance Department have issued instruction from time to time for simplification of procedure for sanction of pension, gratuity to the retired Government servants. It has been enjoined in the Office Memorandum dated the 1st January 1986 that every Head of Office is required to adhere to the schedule for timely preparation of pension papers well in advance of the date of retirement. According to instructions, the processing of pension papers should be completed 8 months in advance of the date of retirement. It has however been brought to the notice of Government by the Accountant-General that the pension papers are not being sent to the office of Accountant-General as per the time schedule prescribed. Besides, the pension papers are sent in incomplete manner which causes much delay in issue of P.P.O. and G.P.O. in favour of the retired Government servants. Similarly family pension cases are not sent to the Accountant-General Office immediately after the death of the Government servant, but after long periods of delay ranging from one month to 20 years. Such delay in payment of pension/family pension has been adversely commented on the floor of the Assembly. In some cases, the Government servants are taking recourse to the Court of law where the Court while upholding the prayer of the petitioners direct payment of interest at the rate of 12% per annum for abnormal delay in finalising pension/family pension cases. The Court has also stipulated that responsibility should be fixed on the concerned Officer for the delay. This not only puts the Government in an embarrassing position but also puts undue strain on the State exchequer. To avoid such contingencies, it is once again emphasised that the pension sanctioning authorities/Head of Office should adhere to the instructions contained in the Finance Department Office Memorandum, dated the 1st January, 1986 for timely processing of pension papers i.e. 8 months before the date of retirement and the same should be sent to Accountant-General Office at least six months before retirement. The pension papers should be completed in all respects and free from defects. The Pension Sanctioning Authorities/Head of Office are to check up the pension papers with reference to the check lists prescribed in G. O. No. 41441, dated the 8th November 1989.

The lists of persons due to retire within 24—30 months should also be furnished to Accountant-General/Finance Department regularly as per instructions contained in Office Memorandum dated the 1st January 1986.

Any failure to observe the above guidelines will be seriously viewed.

P. K. PATNAIK
Secretary to Government

FINANCE DEPARTMENT
No. 37516 (219)—Pon.77/90-F.
The 9th November 1990

To
All Departments of Government/All Heads of Department

Subject—Expeditious steps for vacating the stay Order of Orissa Administrative Tribunal in respect of cases filed before the Tribunal for challenging the date of superannuation or other service benefits.

The undersigned is directed to say that it has come to the notice of Finance Department that the Government employees are often filing applications before the State Administrative Tribunal challenging their valid date of superannuation on various reasons and also relating to other service benefits.
Sometimes, the State Administrative Tribunal are passing interim stay orders on the retirement of the petitioners and also on implementation of adverse service measures, as a result of which the petitioners are continuing in service beyond the date of their actual superannuation and also getting service benefits to which they are not legally entitled to. Instances have come to the notice of Government that in the concluding decision of the Tribunal in many such cases, the petitioners have failed to substantiate their claims and thereby ordered for dismissal or rejection of their petitions by the Tribunal. But by the time the final judgement is delivered the petitioners have either overstayed in service beyond the actual date of their superannuation or have enjoyed the service benefits to which they are not entitled to as per the service rules. Due to their overstay in service and enjoying service benefits irregularly Government are put to embarrassing situation to regularise the overstayed period subsequently and also the other service benefits availed by the petitioners. The overstay period of the petitioners are being regularised by means of re-employment and several other complicacies are arising due to grant of service benefits irregularly to the petitioners to which they are not entitled to.

In view of the above facts, it is impressed upon all concerned that whenever any interim orders are passed by the Court staying implementation of the orders of Government on retirement of the employees or other service measures, appropriate action should be taken to vacate the stay orders of the Court as soon as possible by giving required information/supporting documents para wise reports etc. to the concerned Government Advocates for preparation of counters, in time so that the Advocates will be in a position to defend the case on the date fixed by the Tribunal.

The authorities should try their best to give necessary briefs to the concerned Advocates without requesting for further time before the Court as far as practicable.

S. K. RATH
Joint Secretary to Government

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
CONTROLLER GENERAL OF ACCOUNTS
8TH FLOOR, LOK NAYAK BHAWAN
KHAN MARKET, NEW DELHI—110003
DEPARTMENT OF EXPENDITURE
OFFICE MEMORANDUM
No. 1029/14(5)86-TA
The 9th October 1986

Subject—Simplification of adjustments on account of allocation of leave salary and pension between Central and State Governments.

The Government of India appointed a Committee to review the existing G.F. Rs. Treasury Rules and Account Code Vol. 1 and to make conceptual suggestions for their revision so as to simplify and rationalise these rules. The Committee in Chapter 5 of its Second Report has examined the existing system of allocating the liability on account of leave salary and pensionary charges of the Government servants who have served under the Central Government and State Governments as contained in Appendix-3-B-II and IV of Account Code Vol. 1 and made the following recommendations:-

(a) The practice of realising leave salary contributions may be dispensed with altogether as this is a very small fraction of amounts payable to State Government on account of deputation of their officers to the Central Government.

(b) Recovery of leave/pension contributions in respect of inter-State transactions, which must be few and far between and could be given up.

(c) In regard to pensionary liability the Central Government may forgo any contribution recoverable from State Governments to whom Central Government Officers are deputed.
(d) In lieu of Central Government liability towards pension of State Government officers (mainly All-India Service Officers) who are deputed to Centre for varying spells an ad hoc grant payable to each State Government may be worked out at the beginning of the financial year and disbursed to them in one lump sum as Grant-in-aid (Non-Plan) on the basis of simple formula which takes into account cadre strength and average length of deputation of All-India Service Officers to Central Government.

2. Pursuant to the above, it has been decided in consultation with the State Governments to dispense with the system of allocation of leave salary and pension between Central and State Governments as specified below:

(a) Leave Salary—The existing system of allocation or sharing of the liability on account of leave salary contributions by Central Government to State Government or vice versa will be dispensed with. The liability for leave salary will be borne in full by the Department from which the Government servant proceeds on leave, whether it be his parent Department or a borrowing Department with whom he is on deputation.

(b) Pension—The liability for pension including gratuity will be borne in full by the Central/State Department to which the Government Servant permanently belongs at the time of retirement. No recovery of proportionate pension will be made from Central/State Government under whom he had served.

(c) Contributory Provident Fund—The liability of Government contributions will be borne by the parent Department or the Central or State Government and no share of contributions will be recovered from any borrowing Department.

3. It has also been proposed to extend the above provisions to exchange of officers between two State Governments. Accordingly there will be no allocation leave salary/pension contribution among the Departments of the various State Governments.

4. These orders will take effect from 1st April 1987 and will apply to all cases of leave salaries and pensions sanctioned on or after that date.

5. Necessary action in regard to the payment of compensation in the form of grant-in-aid as envisaged in Para. 1(d) above, to each State Government in lieu of Central Government liability towards pension of State Government officers is being taken separately.


P. V. DESAI
Jt. Comptroller-General of Accounts

Memo. No. 37595 (238)
FINANCE DEPARTMENT
The 9th November 1990


The revised procedure of allocation of leave salary and pension contribution will be applicable to both Permanent and Temporary Government employees of Central and State Government. Where the system of apportionment of pension liability was in vogue.

These orders will take effect from the 1st April 1987 and will apply to all cases of leave salaries and pension sanctioned on or after that date.

S. K. RATH
Joint Secretary to Government
Subject—Temporary increase in Pension

In continuation of Finance Department Resolution No. 19871-F., dated the 8th June, 1990 on the subject noted above the Governor is pleased to grant further one instalment of temporary increase to the State Government Pensioners/Family Pensioners to compensate them for the rise in the cost of living beyond average consumer price index at the following rates with effect from the 1st July 1990.

<table>
<thead>
<tr>
<th>Date</th>
<th>Pension/Family Pension per month</th>
<th>Rate of temporary increase per month.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st July 1990</td>
<td>(i) Up to Rs. 1,750:00</td>
<td>43% of Pension/Family Pension</td>
</tr>
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<td>(ii) From Rs. 1,751:00 but not exceeding Rs. 3,000:00.</td>
<td>32% of Pension/Family Pension subject to minimum of Rs. 753:00.</td>
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<td></td>
<td>(iii) Exceeding Rs. 3,000:00</td>
<td>28% of Pension/Family Pension subject to a minimum of Rs. 960:00</td>
</tr>
</tbody>
</table>

For the purpose of the orders:

(i) Pension/Family Pension in the case of pre-1st January 1986 retirees and where family pension was due prior to 1st January 1986, means the consolidated pension or consolidated family pension as the case may be in terms of Finance Department Office Memorandum No. 45742-F., dated the 13th December 1988.

(ii) In the case of pensioners who retire from service on or after 1st January 1986, or where family pension is sanctioned for the first time on or after 1st January 1986, pension/family pension means the basic pension/family pension as the case may be sanctioned on retirement/death.

2. Payment of temporary increase involving fraction of a rupee shall be rounded off to the next higher rupee.

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

4. A ready reckoner showing the temporary increase payable from the 1st July 1990 onwards in terms of this order is enclosed.

P. K. PATNAIK

Secretary to Government
<table>
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<th>(475-856)</th>
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**FINANCE DEPARTMENT**

**OFFICE MEMORANDUM**

No. 39339—Pen-76/90-F.

The 22nd November 1990

Subject—Simplification of pension procedure governing the grant of Pension/Family Pension rounding off to the next higher rupee.

The undersigned is directed to refer to Finance Department Office Memorandum No. 14870-F., dated the 20th April 1966 read with Finance Department Office Memorandum No. 10226-F., dated the 28th March 1968 on the subject noted above and to say that a question was raised as to the manner, in which family pension/pension in the following cases is to be rounded off:

1. In respect of family pension where the pension is payable to more than one person, each share containing a fraction of a rupee.

2. In respect of pension/family pension paid for a part of a month due to the death of a Government servant or for any other reason, where the same becomes payable in fraction of a rupee.

It is clarified that in respect of (a) above each share of family pension resulting in a fraction of rupee may be rounded off to the next higher rupee, except in cases where family pension, if all the shares are put together, exceed the maximum limit of family pension admissible. However, in exceptional and rare cases where the shares of family pension rounded as above when added cause an excess over the maximum limit, such cases should be referred to the Finance Department.

In respect of (b) above, payment of pension for part of a month if worked out in fraction of a rupee may also be rounded off to next higher rupee.

S. K. RATH

Joint Secretary to Government

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(Figures in Rupees)
FINANCE DEPARTMENT

OFFICE MEMORANDUM

No. 39590-Pen-83/90-F.

The 24th November 1990

Subject—Payment of gratuity in respect of cases where departmental and judicial proceedings are pending.

According to rule 11 of O. P. R. 1977 where departmental or judicial proceedings under Rule 10 or where a departmental proceeding is instituted under Clause (a) of the proviso thereto against a Government servant who are retired on attaining the age of compulsory retirement or otherwise, the officer concerned is to be paid a provisional pension not exceeding the maximum pension which would have been admissible on the basis of his qualifying service up to the date of retirement or if he was under suspension on the date of retirement or if he was placed under suspension but no gratuity or D.C.R.G. is to be paid to him until conclusion of such proceedings. Departmental/Judicial proceedings are instituted under Rule 10 of O.P.R. 1977 where a pensioner appears to be guilty of grave misconduct warranting imposition of a major penalty. Proceedings are also initiated for loss of Government money. In these cases the pension sanctioning authority should not release gratuity until conclusion of the proceeding.

However, if departmental proceedings are instituted under Rule 16 of the O. C. S. (C. C. A. Rule, 1962) for imposing any of the penalties specified in Clause (i), (ii), (iii) and (iii-A) of Rule 13 of the said Rules, then the payment of gratuity need not be held up and be released and paid to the Government servant. It may so happen that for the same offence departmental and judicial proceedings run concurrently, in such cases if the judicial proceeding has been finalised, the competent authority should take a final decision on the departmental proceeding and finalise the same as early as possible for release of final pension and gratuity.

S. K. RATH
Joint Secretary to Government

FINANCE DEPARTMENT

Memo. No. 2279(220)—Pen-46/89-F.,

The 22nd January 1991

To

All Departments of Government

All Heads of Departments

Sub—Deposit Scheme for retiring Government Employees.

The undersigned is directed to send herewith a copy of the Government of India, Ministry of Finance (Department of Economic Affairs) Notification No. F/2/14/89-N. S. II, dated the 10th August 1989 on the subject noted above containing the amendments made in the deposit scheme for retiring Government employees by the Government of India for information and necessary action in continuation of this Department O. M. No. 26791, dated the 3rd August 1990.

S. K. RATH
Joint Secretary to Government
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Economic Affairs)

New Delhi, the 10th August 1989

Deposit Scheme for Retiring Government Employees, 1989

NOTIFICATION

No. F. 2/14/89-NS. II.—The following amendments may be made in the Government of India, Ministry of Finance (Department of Economic Affairs) Notification No. F. 2/14/89-NS. II, dated the 7th June 1989.

(i) In para. 4, in sub-paragraph (a), the following proviso may be added at the end, namely:—

"Provided further that where the amount of deposit does not exceed Rupees five lakhs, an affidavit on stamped paper signed by the depositor indicating the amount of retirement benefits received by him shall be accepted in lieu of a certificate from the employer".

(ii) In Form 1—

(a) for paragraph (4), the following paragraph shall be substituted, namely:—

"4. A copy of certificate from employer indicating retirement benefits is enclosed./An affidavit on stamped paper indicating retirement benefits is enclosed (applicable for deposits not exceeding Rupees five lakhs)"

(b) The following foot note may be added at the end, namely:—

"Delete whichever is not applicable"

2. These amendments shall take effect from the date of publication of the notification in the Official Gazette.

OM PAL SINGH
Under-Secretary to the Government of India

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Economic Affairs)

New Delhi, the 12th October 1989

Deposit Scheme for Retiring Government Employees, 1989

NOTIFICATION

No. F. 2/14/89-NS. II.—The following amendments shall be made in the Government of India, Ministry of Finance (Department of Economic Affairs) Notification No. F. 2/14/89-NS. II, dated the 7th June 1989.

(1) In para 4, in sub-paragraph (a), after the words "within three months from the date of receiving the retirement benefits" the words and figures, "or up to 31st December 1989, whichever is later" shall be added.
(b) for the words "three months" in the first proviso, the words "six months" shall be substituted.

(2) These amendments shall take effect from the 1st October 1989.

OM PAL SINGH
Under-Secretary to the Government of India

Note:—The Deposit Scheme was notified vide notification No. F2/14/89-NS. II., dated 7th June 1989 and amended vide notification No. F. 2/14/89-NS.II., dated the 10th August 1989.

FINANCE DEPARTMENT
OFFICE MEMORANDUM
No. 2833—Pen-74/90 (Pt.)-F.
The 25th January 1991
Subject—Grant of Family Pension to the families of Government employees who retired or died before the 1st January 1964 or otherwise not covered by the Family Pension Scheme, 1964.

In Finance Department Resolution No. 44348-F., dated the 9th September 1986, the benefit of Family Pension Scheme, 1964 was extended to the families of those Government servants who were/are borne on pensionable establishment and are presently not covered by the scheme namely the families of those Government employees who retired/died before the 31st December 1963 and those who were alive on the 31st December 1963 and opted for the 1964 scheme. Such benefit of Family Pension Scheme has been extended to all eligible members of the deceased Government employees or pensioners who were alive on the 13th December 1977 and died subsequently.

The question has arisen whether such family pension will be made available to the family of the deceased Government servants who died or retired prior to introduction of the Liberalised Pension Rules in Finance Department Resolution No. 13795, dated the 19th September 1951. The matter has been reviewed and it is hereby clarified that the benefit of Family Pension Scheme, 1964 will also be made applicable to the families of those Government servants, who are/were borne on pensionable establishment but died/retired before introduction of Family Pension Scheme in Finance Department Resolution dated the 19th September 1951 stated above with effect from the 13th December 1977.

The other conditions specified in Finance Department Resolution No. 44348, dated the 9th September 1986 will remain unaltered and will continue to apply to such cases.

S. K. RATH
Joint Secretary to Government

FINANCE DEPARTMENT
OFFICE MEMORANDUM
No. 4508—Pen-30/90-F.
The 8th February 1991
Subject—ExPeditious disposal of pension cases—issue of No Demand Certificate

The undersigned is directed to say that according to the provisions contained in Rule 157 of Orissa Pension Rules, 1977 a retired Government servant shall have to clear all Government dues before the date of his retirement. In the Pension Adalat it has been brought to notice that Government dues outstanding against a pensioner remain unassessed due to reasons attributable to a retired Government servant as a result of which issue of No Demand Certificate is delayed by the Pension sanctioning authorities.
In order to overcome such a contingency which hamper expeditious disposal of pension cases, the State Government, after careful consideration, have decided that Government dues outstanding against a pensioner could not be finalised on the date of retirement due to reasons for which the retired Government servant is responsible, the pension sanctioning authority, immediately after the date of retirement, will issue three reminders under a Registered cover to the pensioner at an interval of fifteen days between each reminder and after a lapse of one month from the date of issue of the last reminder he will finalise the Government dues unilaterally and intimate the same to the Accountant-General, Orissa for releasing the gratuity after recovering the amount from the D. C. R. Gratuity.

S. K. Rath
Joint Secretary to Government

FINANCE DEPARTMENT
OFFICE MEMORANDUM
No. 7794—Pen.—15/91-7
The 7th March 1991

Subject—Simplification of procedure for sanction of pension

As per the existing procedure laid down in Finance Department O. M. No. Pen-206/85-L/F., dated the 1st January 1985, the pension sanctioning authority is required to complete the pension paper of a Government servant before eight months of the date of his retirement and send to the Accountant General, Orissa for verification and issue of authority for payment of pension. Para 7 (a) of the said O. M. provides that where no intimation is received from the Accountant-General one month before the retirement of the employee about issue of pension payment order and where for exceptional reasons the processing of pension paper cannot be completed in time, the pension sanctioning authority before the retirement of the employee, will sanction provisional pension.

It has come to the notice of Government that in several cases provisional pension is not being sanctioned in time and as a result the employee concerned is facing financial difficulties after retirement. This sort of negligence on the part of the pension sanctioning authorities is to be avoided in any circumstances. Therefore, it is once again impressed upon all pension sanctioning authorities that i.e., the absence of final pension sanction of provisional pension immediately preferable on the day of retirement is mandatory. Henceforward any lapse of this provision will be seriously viewed. The onus is on the pension sanctioning authority and not the retiring employee even if he has not made any specific request. However a provisional pension may not be sanctioned if a retiring employee requests in writing that instead of a provisional, he would prefer to wait for sanction of the final pension.

2. Payment of provisional pension is at present, intended for six months only after which the provisional pension is to be treated as final pension. In some cases, it has been noticed that the amount of provisional pension sanctioned by the pension sanctioning authorities is less than the amount of pension to which the retired employee is entitled. In case the said amount of provisional pension is made final after six months the concerned retired employee is put to financial loss for no fault of his. In order to avoid this contingency, the Government, after careful consideration, have been pleased to decide that, where the pension sanctioning authority feels that the amount of provisional pension sanctioned is less than the actual amount of pension, he may allow the continuance of the withdrawal of the provisional pension beyond six months of the date of retirement till the final pension is authorised by the Accountant-General. The procedure outlined in Finance Department Memo. No. 49264 (40)/F., dated the 4th October 1988 for withdrawal of provisional pension during six months after retirement will also be followed in cases of continuance of provisional pension beyond six months of retirement.

P. K. Patnaik
Principal Secretary to Government
FINANCE DEPARTMENT

OFFICE MEMORANDUM

No. 9279—Pen. 20/90-F.

The 15th March 1991

Subject—Grant of Family Pension for life time to Children of deceased Government employees suffering from disorder/disability of mind or are physically crippled/disabled.

The question of granting family pension for the life time to a son or daughter of a Government employee suffering from disorder or disability of mind was under consideration of Government for some time past on the representations received from various quarters. The State Government have now decided that if the son or daughter of a Government servant is suffering from disorder or disability of mind or is physically crippled or disabled so as to render him or her unable to earn a livelihood even after attaining the age of 25 years, such a case shall be considered individually on merits and family pension shall be granted to such a son or daughter for the life time subject to the following conditions.

(i) If such son or daughter is one among two or more children of the Government servant, the family pension shall be initially payable to the minor children in the order set out as per Rule 92 (c) of O. P. R. read with F. D. O. M. No. 51573-F. dated 13th October 1987 until the last minor child attains the age of 25 years and there after the family pension shall be resumed in favour of the son or daughter suffering from disorder or disability of mind or who is physically crippled or disabled and shall be payable to him/her for life.

(ii) If there are more than one such children suffering from disorder or disability of mind or who are physically-crippled or disabled, the family pension shall be paid in the order of their birth and the younger of them will get family pension only after the elder next above him/her ceases to be eligible provided that where the family pension is payable to such twin children it shall be paid to such children in equal shares. Moreover, when one such child ceases to be eligible his/her share shall revert to the other child and when both of them cease to be eligible the family pension shall be payable to the next eligible single child/twin children.

(iii) The family pension shall be paid to such son or daughter through the guardian as if he or she were minor;

(iv) Before allowing the family pension for life to any such son or daughter, the pension sanctioning authority shall satisfy that the handicap is of such a nature so as to prevent him or her from earning his or her livelihood and the same shall be evidenced by a certificate obtained from a Medical Officer not below the rank of a C. D. M. O. (Civil Surgeon) setting out, as far as possible the exact mental or physical condition of the child.

(v) The person receiving the family pension as guardian of such son or daughter shall produce every three years a certificate from a Medical Officer not below the rank of a C. D. M. O. (Civil Surgeon) to the effect that he or she continues to suffer from disorder or disability of mind or continues to be physically crippled or disabled.

EXPLANATIONS

(a) The benefit under this order will be admissible to the eligible disabled children born (i) before or after retirement, from the marriage that took place before retirement of the Government servants (ii) before death of the Government servants including posthumous child.
(b) A daughter shall become ineligible for family pension under this order from the date she gets married.

(c) The family pension payable to such a son or daughter shall be stopped if he or she starts earning his/her livelihood.

(d) In such cases, it shall be the duty of the guardian to furnish a certificate to the Treasury or Bank, as the case may be, every month that (i) he or she has not started earning his/her livelihood; (ii) in case of daughter, that she has not yet married.

The benefits under these orders shall take effect from the date of issue of this order irrespective of the date of death or retirement as the case may be. No financial benefit will however accrue prior to the issue of this order. Necessary amendment to the Orissa Pension Rule is being made separately.

S. K. RATH
Joint Secretary to Government

GENERAL ADMINISTRATION DEPARTMENT
No. 6340—SC/6-33/90(pt.)—*Gen.
The 8th March 1991

To
All Departments of Government
All Heads of Departments
All Collectors

SUBJECT—Orissa Civil Service (Rehabilitation Assistance) Rules, 1990

The undersigned is directed to say that according to Rule-2(a) (ii) of the Orissa Civil Service (Rehabilitation Assistance) Rules, 1990 rehabilitation assistance is admissible when there is existence of indigent conditions in the family after the death or invalid retirement of the employee. Rule-2(ia) (iii) of the above rules stipulates that when any member of the family is already in employment in Government/Public or private sector or is carrying on an independent business within an earning up to Rs. 12,000 a year, the family will not be eligible to rehabilitation assistance. References have been received in this Department whether family pension admissible to the family of the deceased Government servant and pension of the disabled Government servant will count towards income of the family under Rule-2(a) (iii) of the above said Rules. It is, therefore, clarified that family pension allowed to the members of deceased Government servant and pension allowed to disabled Government servant will not count towards earning under Rule-2(a) (iii) of the above said rules. But family pension/pension allowed to disabled Government servant has to be certainly taken into account under Rule-2(a) (ii) of the above said rules while determining that there is existence of indigent conditions in the family after the death or invalid retirement of the employee.

The Sub-ordinate Offices under their control may be intimated accordingly.

K. PATNAIK
Unrer-Secretary to Government

FINANCE DEPARTMENT
Memo No. 10158(120)-Pen-4/91-F.

Copy forwarded to all Officers and All Branches of Finance Department for information.
FINANCE DEPARTMENT

RESOLUTION

No. 11177—Pen.-89/90-F.
The 28th March 1991

Subject—Retirement benefits to Ex-District Board Employees.

Government in Finance Department Resolution No. 37782-F., dated the 19th September, 1991 read with Resolution No. 23406-F., dated the 22nd June, 1983, provided that such Ex-District Board employees who were under Contributory Provident Fund system and came over to the Pension system under the State Government after abolition of the Ex-District Board service under C. P. F. system would count for pension subject to refund of the employers share of contribution in the C. P. F. According to Para. (v) of the Resolution, dated the 22nd June 1983, the above benefits would be available to those who were alive on the date of issue of the Resolution. A doubt has arisen whether the benefits of counting past service would be allowed to the retired employees who were alive on 22nd June 1983, but died subsequently without refunding the employers share of contribution on C. P. F. to the State Government.

It is hereby clarified that such District Board employees who were alive on 22nd June 1983, but died subsequently without refunding the employers share of C. P. F. contribution to the State Government would be allowed to count their service rendered under Ex-District Board for pension subject to fulfilment of other conditions as well as refunding of the employers share of C. P. F. contribution to the Government by the legal heirs. In such cases payment of arrear pension from the date of retirement till the date of death shall be paid to the legal heirs in terms of Rule 182 and 183 of the Orissa Pension Rules, 1977.

Order—Ordered that the Resolution be published in the Orissa Gazette

P. K. PATNAIK
Principal Secretary to Government

FINANCE DEPARTMENT

No. 24949(3)-G. P. F-13/89 (Pt.)-F.
Dated the 23rd July, 1990

From
Shri S. N. Panda
Deputy Secretary to Government

To
The Treasury Officer,
Special Treasury No. I, Bhubaneswar
Special Treasury No. II, Bhubaneswar

Subject—Honour of sanction orders for drawal of G. P. F. withdrawal of Gazetted Officers issued from Government Department in the Secretariat.

Sir,

I am directed to say that G. P. F. withdrawal bills along with sanction orders conveying the sanction to Gazetted Officers in the Government Departments of Secretariat are being sent to Treasury for encashment of the bill. At present the sanction orders are being sent under the signature of Deputy Secretary or Under-Secretary as the case may be, in charge of the Branch.
Now, it has been brought to notice of the Government by some Departments of Government that such bills are not honoured in the Treasury on the ground that the advance/withdrawal has not been sanctioned by the Secretary of the Department as required under Rule 15(3) (b) of G. P. F. (D) Rules.

Secondly, Secretary of the Department, being the sanctioning authority should sign in the sanction order as per Finance Department O. M. No. 32000, dated the 28th November 1975.

In this respect, I am to clarify that in the present cases, Secretary of the Department being the sanctioning authority of such cases passes orders for sanction of advance/withdrawal from G. P. F. This sanction order accompanying the bill sent to the Treasury is certainly a valid order signed by a Deputy Secretary/Under-Secretary of the Department conveying the sanction for advance/withdrawal from G. P. F. for Gazetted Officers of the Department of Government. Withholding the bills of large number of Gazetted Officers on this ground has created unnecessary dislocation in the work, which should be avoided.

Hence you are requested to honour the sanction orders conveying the sanction issued from a Government Department in the Secretariat signed by an Officer not below the rank of Under-Secretary in this matter.

Yours faithfully

S. N. PANDA
Deputy Secretary to Government

FINANCE DEPARTMENT

RESOLUTION

No. 26821—G. P. F.-19/90-*F.
Dated the 3rd August 1990

Subject—Rate of interest on the balance of Provident Fund for the year 1990-91

The rate of interest on the accumulated balance in the Provident Funds specified below, for the financial year 1990-91 will be 12 per cent (Twelve per cent) per annum.

(i) General Provident Fund (Orissa)
(ii) Contributory Provident Fund (Orissa)
(iii) Orissa Provident Fund (Sterling Accounts)

Order—Ordered that the Resolution be published in the next issue of the Orissa Gazette

P. K. PATNAIK
Secretary to Government
FINANCE DEPARTMENT
No. 27385—G. P. F.—17/90-F.
The 10th August 1990

From
Shri P. K. Patnaik
Secretary to Government

To
The Accountant-General, Orissa, Bhubaneswar

Subject—Taking over of the G. P. F. Account, pension, etc., relating to Primary School Teachers

Sir,

I am directed to say that the non-Government Primary School Teachers of the State have, been declared as Government servants from the 6th September 1989 vide Government of Orissa Education & Youth Services Department Resolution No. 41833—VIE-CP-87/89-EYS, dated the 26th September 1989 (copy enclosed). Consequently their Provident Fund Accounts, Pension and accounts of other retirement benefits are to be governed by rules applicable to Government servants and are to be maintained at the level of the Accountant-General as in respect of other Government employees.

2. Prior to the takeover, the teachers were employees of rural local bodies and were covered under a special scheme of Provident Fund governed under the ‘Orissa Aided Educational Institutions Employees’ General Provident Fund Rules, 1983’. Their other retirement benefits like Pension and gratuity are at present covered by the ‘Orissa Aided Educational Institutions (Non-Government Fully Aided Primary School Teachers) Retirement Benefit Rules, 1986’. Both these Rules were being administered by the Director of Treasuries and Inspection, Orissa.

3. The Primary School Teachers have been declared Government servants, with effect from the 5th September 1989. In this context the responsibility to clear their claims in time would be that of the State Government and maintenance of accurate accounts in respect of these Primary School Teachers cannot brook any further delay. The Accountant-General, Orissa is already maintaining G. P. F. and other retirement benefit accounts and discharging certain responsibilities with regard to about three and a half lakh of employees of the State Government. If this work relating to the Primary School Teachers whose number is more than 1 lakh is also taken over by the Accountant-General, Orissa, this work could be done in a more systematic manner. This matter was also discussed in a meeting with Accountant-General, Orissa (A&E) and he was requested to take over this responsibility in respect of Primary School Teachers since it was felt that the work could be managed better if the responsibility is entrusted to the Accountant-General, Orissa for reasons already stated.

4. I am, therefore, directed to request you to please take necessary steps for taking up the work of compilation of G. P. F. Accounts and administration of pension and other retirement benefits from the 1st October 1990 as admissible the Primary School Teachers who have been declared as Government servants. To facilitate this, vouchers pertaining to the related drawals will be sent by the Treasuries from September 1990 onwards.
As regards updating of the P. F. Accounts etc. done by the Director of Treasuries & Inspection at present, the work shall be reviewed by the Education & Youth Services Department twice every month on 15th and 30th. The meeting among others, will be attended by a representative of your office, Additional D. T. I./D. T. I. and the Deputy Secretary of Finance Department.

In view of the urgency, it is requested that the matter may be given top most priority

Yours faithfully,

P. K. PATNAIK

Secretary to Government

FINANCE DEPARTMENT

OFFICE MEMORANDUM

No. 28429—G. P. F. 11/89—F.

The 22nd August 1990

Subject—Standard forms for the application of advance/withdrawal from G. P. F.

The undersigned is directed to invite a reference to the Finance Department Office Memorandum No. 10249-F, dated the 5th March 1973 and Finance Department Office Memorandum No. 32000-F, dated the 11th August 1975 in which the forms for application of Advance/Withdrawal from G. P. F. were prescribed and to say that after further consideration it has been decided that the form of application/withdrawal are modified to this extent as under.

(a) After sub-item (f) of item No. 6 of application for Temporary Advance a new sub-item (g) "whether final payment application has been submitted (in case of subscribers who are due to retire within one year), shall be inserted.

(b) After sub-item (v) of item No. 6 of application of withdrawal, a new sub-item (VI) "Whether final payment application has been submitted (in case of subscribers who are due to retire within one year)" shall be inserted.

2. Sample copies of revised application forms for advance/withdrawal are enclosed for reference and guidance.

3. Commerce Department are being requested to supply printed copies of revised standardise forms and supply those forms to the indenting officers hereafter.

B. S. BOHIDAR

Joint Secretary to Government
APPENDIX - II

**PRO FORMA FOR APPLICATION OF WITHDRAWAL FROM GENERAL PROVIDENT FUND**

1. Name of the subscriber

2. Account Number
   (with Departmental suffix)

3. Designation

4. Pay

5. Date of joining service and the date of superannuation

6. Balance at credit of the subscriber on the date of application as below —
   (i) Closing balance as per statement for year
   (ii) Credit from account of monthly subscriptions.
   (iii) Refunds made to the fund after the closing balance vide (i) above.
   (iv) Withdrawal during the period from to
   (v) Net balance at credit on the date of application.
   *(vi)* Whether final payment application has been submitted (in case of subscribers who are due to retire within one year)

7. Amount of withdrawal required

8. *(a)* Purpose for which the withdrawal is required.
   *(b)* Rule under which the request is covered.
   Whether any withdrawal was taken for the same purpose earlier if so, indicate the amount and the year.
   Name of the Accounts Officer maintaining the Provident Fund Account.

**Verified from Co. 1 & 6 and found Correct / Corrected.**

Signature of applicant

Name

Designation

Signature of Accountant

Strike out if not applicable.
FORM OF APPLICATION FOR TEMPORARY WITHDRAWAL OF MONEY FROM THE GENERAL PROVIDENT FUND

1. Name of the Applicant
2. Designation
3. Account No.
4. Pay
5. Amount standing at credit of the applicant up to the date of application.

The above can be arrived at in the following manner—
(i) Amount at credit as per last Annual Account furnished by the Accountant-General.
(ii) Add recoveries of subscription and on account of previous advance, if any, from 1st April to date.
(iii) Deduct advance drawn, if any, subsequent to 31st March

6. Whether any advance was taken previously and, if so,
   (a) the amount and the date of its drawal
   (b) the purpose for which the advance was granted and ..
   (c) the date on which such advance was finally repaid ..
   (d) in case consolidation of more than one advance was sanctioned, the date of such sanction and the date on which the consolidated advance has been repaid.
   (e) balance outstanding, if any, out of the advance or consolidated advance, as the case may be.
   (f) the rate / rates of recovery of outstanding advance / advances.
   **(g) whether final payment application has been submitted (in case of subscribers who are due to retire within one year)

7. Amount of advance now applied for (this should not ordinarily exceed three month's pay).

8. Full particulars of the purpose for which the present advance applied for is required.

9. Total amount of advance, including outstanding balance if any, plus the advance applied for.

10. Number of instalments in which it is proposed to repay the present / consolidated advance.

Verified particulars in items No. 1 to

Accountant

Signature of applicant

* The information can be obtained from the records of the applicant's Office.
** Strike out, if not applicable.
No. 35205-G. P. F.-21/90-F.
FINANCE DEPARTMENT
OFFICE MEMORANDUM
The 20th October, 1990.

Subject—Disbursement of Provident Fund money on behalf of minors

As per Finance Department Office Memorandum No. 41806-F., dated the 8th December, 1965, the payment of Provident Fund money to the extent of Rs. 5,000/- (or the first Rs. 5,000/- where the amount payable exceeds Rs. 5,000/-) on behalf of minor(s) can be made to his/her natural guardian or where no natural guardian exists to the person considered fit by the Head of Office to receive payment on behalf of minor(s) without requiring him to produce guardianship certificate. Beyond this limit, production of guardianship certificate from a Court is necessary before payment.

With the revision of pay scales on different spells there have been steep increase in the balances of G. P. F. in Subscribers Accounts. In most of the death cases where there are no nominations, settlements of G. P. F. claims are delayed considerably due to time taking and costly procedure for obtaining guardian certificate from the Courts on behalf of the Minor(s).

In order to obviate these difficulties and to ensure expeditious settlement of Provident Fund cases it has been decided to enhance the existing limit from Rs. 5,000/- to Rs. 15,000/- (Fifteen thousand) to receive payment on behalf of minor(s) without requiring to produce guardianship certificate.

The other conditions and procedures prescribed in the Office Memorandum No. 41806-F., dated the 8th December 1965 will remain unaltered.

S. K. RATH
Joint Secretary to Government

No. 13276-P.C.C.-93/89-F.
FINANCE DEPARTMENT
OFFICE MEMORANDUM
The 17th April, 1990

Subject—Fixation of pay under the Orissa Revised Scales of pay (For College Teachers) Rules 1989 and Orissa Revised Scales of pay (For Medical College Teachers) Rules, 1989.

Rule 8 of the Orissa Revised Scales of pay (For College Teachers) Rules, 1989 and rule-7 of the Orissa Revised Scales of pay (For Medical College Teachers) Rules, 1989 envisages that the pay or a Government servant in the revised scale shall be fixed by the authority competent to sanction his normal entitlements and the next higher authority will check the pay fixation statement. A question is now raised as to who will be the authority to accept option, prepare and check pay fixation statement in respect of Government servants on deputation on foreign service terms or on training.

In pursuance of provisions of the aforesaid rules, it may be clarified that in case of employees on deputation preparation of proposition statement and initial pay fixation in the revised scale of pay shall be made by the authority competent to sanction deputation on foreign service terms. For this purpose, the deputation sanctioning authority, may nominate an officer to prepare initial pay fixation statement and another officer of equivalent or higher rank who will function as the checking authority on his behalf.

B. PATJOSHI
Deputy Secretary to Government
No. 22087—P.C.C.-1 o.89-F.

FINANCE DEPARTMENT

OFFICE MEMORANDUM

The 30th June, 1990

In pursuance of the provisions of rule 16 of the Orissa Revised Scales of Pay Rules, 1985, Government have been pleased to decide as follows—

(1) The existing pay scales of the following posts omitted from the first schedule to the aforesaid rules shall be revised and the posts placed in the revised scales as shown against each.

<table>
<thead>
<tr>
<th>Name of the Deptt.</th>
<th>Name of the post/service</th>
<th>Existing scales of pay</th>
<th>Revised scales of pay</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agriculture and Co-operation</td>
<td>Estimating Clerk</td>
<td>255—390</td>
<td>780—1,160</td>
</tr>
<tr>
<td>Harijan and Tribal Welfare</td>
<td>Museum-cum-Library-cum-Dark Room Attendant</td>
<td>215—300</td>
<td>685—845</td>
</tr>
</tbody>
</table>

Exercise of option, fixation and drawal of pay in the revised scale in respect of incumbents of these posts, shall be regulated as per provisions of the aforesaid rules and orders issued thereunder from time to time.

The Orissa Revised Scales of Pay Rules, 1985 shall be deemed to have been amended with effect from the 1st January 1985.

Formal notifications for inclusion of these in the first schedule of the rules will be issued separately.

B. PATOJOSHI

Deputy Secretary to Government

No. 24525—P.C.C.-11/90-F.,

FINANCE DEPARTMENT

OFFICE MEMORANDUM

The 20th July 1990

The ad hoc Dearness Allowance and Reducible personal Pay granted in Finance Department Office Memorandum No. 587, dated the 4th January, 1986 and Memo. No. 5520(162), dated the 16th February 1987 respectively are not taken into account for fixation of pay in the revised scales of pay under the Orissa Revised Scales of Pay Rules, 1989. It has come to the notice of Government that this has occasioned loss of emolument for such Government servants who were in receipt of ad hoc D. A./R. P. P.
In pursuance of rule 13 of the O. R. S. P. Rules, 1989, it has been decided that where a Government servant is in receipt of ad hoc D. A./R. P. P. in accordance with the above mentioned O. M. and Memo. of Finance Department, which together with his existing emoluments as calculated in accordance with rule 3 (c) of the Orissa Revised Scales of Pay Rules, 1989, as the case may be exceeds the revised emoluments, then the difference representing such excess shall be allowed to such Government servant as personal pay to be absorbed in future increases in pay.

P. K. PATNAIK
Commissioner-cum-Secretary to Government

No. 25667—P. C. C.-95/89-F.

FINANCE DEPARTMENT

RESOLUTION

The 27th July 1990

Government in Finance Department Resolution No. 37376-F., dated the 3rd October 1989, approved a set of revised scales of pay for their employees with effect from the 1st May, 1989 and for implementation of the said decision, the Orissa Revised Scales of Pay Rules, 1989 were brought into effect from that date. Consequent upon agitation of the employees belonging to Service Associations demanding further revision of the Revised Scales of Pay, 1989, Government constituted a High Power Committee in Finance Department Resolution No. 43468-F., dated the 8th December 1989 to hear and examine the grievances of the employees and submit a report for consideration of Government. Instructions were also issued in Finance Department Memo. No. 45805-F., dated the 30th December 1989 to stop fixation of pay of certain categories of employees in the new scales of pay under the Orissa Revised Scales of Pay Rules, 1989 as per assurance given to these Service Associations.

2. After careful consideration of the report of the said High Power Committee, Government have been pleased to decide as follows—

(a) The revised scales of pay already notified against the following existing pay scales, shall be modified as follows:

<table>
<thead>
<tr>
<th>Existing Scales of Pay (1985)</th>
<th>Revised Scales of Pay already notified under the O. R. S. P. Rules, 1989</th>
<th>Modified revised Scales of Pay</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>Rs</td>
<td>Rs.</td>
<td>Rs.</td>
</tr>
<tr>
<td>840—1,345</td>
<td>1,200—1,800</td>
<td>1,200—2,040</td>
</tr>
<tr>
<td>935—1,530</td>
<td>1,320—2,040</td>
<td>1,350—2,200</td>
</tr>
<tr>
<td>965—1,710</td>
<td>1,350—2,200</td>
<td>1,400—2,300</td>
</tr>
<tr>
<td>890—1,830</td>
<td>1,350—2,200</td>
<td>1,400—2,300</td>
</tr>
<tr>
<td>1,005—1,830</td>
<td>1,350—2,200</td>
<td>1,400—2,300</td>
</tr>
</tbody>
</table>
(b) The pay scales of Trained Matric Teachers shall be Rs. 1,080—1,800 instead of Rs. 975—1,660 already notified under the Orissa Revised Scales of Pay Rules, 1989.

(c) The modified revised scales of pay shall be effective from 1st May 1989 along with the other revised scales of pay brought into effect by the Orissa Revised Scales of Pay Rules, 1989.

(d) All employees holding posts/services under the Government on the 1st May 1989 shall be provided opportunity to exercise option for coming over to the revised scales of pay under the Orissa Revised Scales of Pay Rules, 1989 as modified by this Resolution. Suitable provision to this effect shall be made in the said Rules.

(e) The revised scales of pay will also be extended to the related categories of posts under the Local Bodies, Aided Educational Institutions and Work-charged establishments. The concerned Administrative Department will take steps to issue necessary Government Orders in the matter.

(f) Relevant amendments of the Orissa Revised Scales of Pay Rules, 1989 shall be issued separately to give effect to the decisions contained in this resolution.

ORDER—Ordered that the Resolution be published in an extraordinary issue of the Orissa Gazette for general information and copies forwarded to all Departments of Government/all Heads of Department/Accountant-General (Accounts/Audit), Orissa, Bhubaneswar/Deputy Accountant-General, Orissa, Puri.

By Order of the Governor
P. K. PATNAIK

Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 12th September 1990

No. 31067—PCC-114/90-F.—In exercise of the powers conferred by the proviso to Article 369 of the Constitution of India, the Governor of Orissa is pleased to make the following rules to amend the Orissa Revised Scales of Pay Rules, 1989, namely:

1. (1) These rules may be called the Orissa Revised Scales of Pay (Amendment) Rules, 1990.

(2) They shall be deemed to have come into force on the 1st day of May, 1989.

2. In the Orissa Revised Scales of Pay Rules, 1989 (hereinafter referred to as the said rules), in rule 3, in sub-rule (2), for clause (vi), the following clause shall be substituted, namely—“(vi) Dearness Pay as admissible on the date of coming over to the revised scale of pay”.

3. In the said rules in rule 3, in clauses (c) for sub-clause (ii), the following sub-clause shall be substituted, namely—“(ii) Dearness Pay as admissible on the date of coming over to the revised scale of pay”.

4. In the said rules, for rule 5, the following rule shall be substituted, namely:

Provided that a Government servant may elect to continue to draw pay in the existing scale until the date on which he earns his next or subsequent increment in the existing scale or until he vacates his post or ceases to draw pay in that scale:

Provided further that a Government servant who, prior to the commencement of these rules, had elected in pursuance of the provisions of the Orissa Revised Scales of Pay (For Non-Gazetted Officers) Rules, 1974 or the Orissa Revised Scales of Pay (For Gazetted Officers) Rules, 1974 or the Orissa Revised Scales of Pay Rules, 1981 or Orissa Revised Scales of Pay Rules, 1985, as the case may be, to come over to the existing scale from a date after the first day of May, 1989, shall, unless he exercises fresh option under the first proviso to come over to the revised scale from any subsequent date, be deemed to have elected to be governed by the revised scale applicable to his post with effect from the 1st day of May, 1989.

In other case, the pay of the Government servant shall notionally be computed in the existing scale in accordance with the appropriate rules, on the first day of May, 1989 or any subsequent date as may be elected by him within the stipulated period and on the basis of the pay so computed, the pay in the revised scale shall be fixed in accordance with these rules.

NOTE—(I) The option to retain the existing scale under the first proviso to this rule shall be admissible only in respect of one existing scale.

(II) Where a Government Servant exercises option under the first proviso to this rule to retain the existing scale in respect of a Post held by him in an officiating capacity, for the purpose of regulation of pay in that scale under rule 74 of the Orissa Service Code, his substantive pay shall be the substantive pay which he would have drawn, had he retained the existing scale in respect of the permanent post on which he holds a lien or would have held a lien, had his lien not been suspended.
(2) The option under the first proviso to this rule shall be exercised in writing in the form appended as Fourth Schedule so as to reach the authority mentioned in sub-rule (3) within two months from the date of Publication of the Orissa Revised Scales of Pay (Amendment) Rules, 1990, or within such further period as may be determined by the Finance Department in this behalf, or where an existing scale has been revised or any existing provision regulating fixation of pay has been modified by an order made subsequent to that date, within two months from the date of such order.

Provided that,

(i) In the case of a Government servant who on the date of such publication or as the case may be, is on leave, deputation, foreign service or training, as the case may be, the said option may be exercised in writing so as to reach the said authority within the period specified under sub-rule (2) or within two months from the date of his taking charge of his post under the State Government, or

(ii) where a Government servant is under suspension on the 1st day of May, 1989 the option may be exercised within two months from the date of his return to his duty if that date is later than the date prescribed in this sub-rule, or

(iii) where a Government servant has been discharged, dismissed or removed from Government service between the 1st day of May 1989 and the date of publication of the Orissa Revised Scales of Pay (Amendment) Rules, 1990, the option may be exercised within a period of two months from the date of publication of the Orissa Revised Scales of Pay (Amendment) Rules, 1990, or

(iv) where a Government servant died between the 1st day of May, 1989 and the date of publication of the Orissa Revised Scales of Pay (Amendment) Rules, 1990, or where a Government servant died or dies on or after the date of publication of the Orissa Revised Scales of Pay (Amendment) Rules, 1990 without exercising any option within the time-limit, the option shall be deemed to have been exercised for the revised scale from the 1st day of May, 1989 or such later date as is most beneficial to his beneficiaries, provided the revised scale is more beneficial, or

(v) where a Government servant retired between the 1st day of May, 1989 and the date of publication of the Orissa Revised Scales of Pay (Amendment) Rules, 1990, or where a Government servant on the date of publication of the Orissa Revised Scales of Pay (Amendment) Rules, 1990 was on leave preparatory to retirement the option shall be deemed to have been exercised for the revised scale from the 1st day of May, 1989 or such later date as is most beneficial to him, provided that the revised scale is more beneficial.

(3) The option shall be intimated by the Government servant to the head of office and where the Government servant is himself the Head of Office, the option shall be intimated to the authority competent to sanction his normal increment.

(4) If the intimation regarding option is not received within the time mentioned in sub-rule (2) the Government servant shall be deemed to have elected to be governed by the revised scale with effect from the 1st day of May, 1989.

(5) The option once exercised shall be final unless the authority referred to in sub-rule (3) otherwise direct:

Provided that such authority shall not give any direction inconsistent with or repugnant to the Provisions of Sub-rule (2)"
6. In the said rules, in rule 7 after sub-rule (8) the following sub-rule shall be added, namely:

"(9) The pay of a Government servant who opts under rule 5 to come over to the revised scale after earning the next or any subsequent increment shall be fixed in the revised scale in the manner provided in sub-rule (1) and (2).

(10) Where a Government servant is in receipt of Ad hoc D.A. /R. P. P. in terms of Finance Department Office Memorandum No. 587-F., dated the 4th January 1986/Memo. No. 5520 (152), dated the 16th February 1987, which together with his existing emoluments as per rule 3(c) exceeds the revised emoluments, then, the difference representing such excess shall be allowed to such Government servant as personal pay to be absorbed in future increases in pay.

(11) In cases where benefits of advancement scales of pay or three advance increments in terms of Finance Department Office Memorandum No. 27801-F., dated 17th May 1986 and Office Memorandum No. 27782-F., dated 17th May 1986 respectively have accrued and are due to an employee in between the date of commencement of the Orissa Revised Scales of Pay Rules, 1989 and the day preceding the date of issue of Finance Department Resolution No. 37376-F., dated 3rd October 1989 (i.e. between 1st May 1989 to 2nd October 1989 including both days) the pay shall be fixed in the same manner as indicated in sub-rule (3).

Note—The benefit of advancement scale and three increments referred to in this sub-rule shall not be admissible on and after 3rd October 1989 as this has been abolished in Finance Department Resolution No. 37376-F., dated the 3rd October 1989.

6. In the said rules, in the First Schedule,

(i) for the scale of pay appearing against Sl. No. 2 in Col. (4) under the heading "Revised Scales of Pay", the following scale of pay shall be substituted, namely:

"Rs. 775—12—871—E. B.—14—1,025".

(ii) for the scale of pay appearing against Sl. No. 6 in Col. (4) under the heading "Revised Scales of Pay", the following scale of pay shall be substituted, namely:

(a) Rs. 975—25—1,150—E. B.—30—1,060 (For all posts except Trained Metric Teachers)

(b) Rs. 1,080—30—1,440—E. B.—30—1,800 (For Trained Metric Teachers)

(iii) for the scales of pay appearing against Sl. Nos. 7 to 20 in Col. (4) under the heading "Revised Scales of Pay", the following scales of pay shall respectively be substituted, namely:

- REvised SCALES OF PAY

7. 1,200—30—1,500—E. B.—40—2,040
8. 1,350—30—1,440—40—1,800—E. B.—50—2,200
9. 1,400—40—1,800—E. B.—50—2,300
10. 1,400—40—1,800—E. B.—50—2,300
11. 1,400—40—1,800—E. B.—50—2,300
12. 1,400—40—1,800—50—2,300—E. B.—60—2,600
13. 1,400—40—1,800—50—2,300—E. B.—60—2,600
14. 1,600—50—2,300—E. B.—60—2,600
15. 1,640—60—2,600—E. B.—75—2,900
16. 1,640—60—2,600—E. B.—75—2,900
17. 1,800—60—2,400—E. B.—75—3,000
18. 1,800—60—2,400—E. B.—75—3,000
19. 2,000—60—2,300—E. B.—75—3,200
20. 1,700—60—2,300—E. B.—75—3,200

7. In the said rules, in Third Schedule,

(i) Under illustration—2, for the scale of pay appearing against the "Revised Scale—1,350—30—
1,440—40—1,800—E. B.—50—2,200,' the following scale of pay shall be substituted, namely:—
"1,400—40—1,800—E. B.—50—2,300".

(ii) For illustrating—3, the following illustration shall be substituted namely:—

"Illustration—3

"Existing scale Rs. 1,090—35—1,155—E. B.—40—1,515—E. B.—45—1,785—50—2,135
(Which is the advancement scale of the scale Rs. 890—1,830.)

Revised scale Rs. 1,400—40—1,800—E. B.—60—2,300 (which is the corresponding revised scale of the existing scale of Rs. 890—1,830 before going over to the advancement scale.

Existing Emoluments (Excluding, Dearness Allowance)

<table>
<thead>
<tr>
<th>Pay</th>
<th>Rs.1,785.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dearness Pay</td>
<td>Rs.143.00</td>
</tr>
<tr>
<td>Total</td>
<td>Rs.1,928.00</td>
</tr>
</tbody>
</table>

An amount equal to an increment admissible at that stage in the existing scale (Advancement scale) shall be added.

<table>
<thead>
<tr>
<th>Pay</th>
<th>Rs. 50.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>Rs. 1,978.00</td>
</tr>
</tbody>
</table>

Pay to be fixed in the revised scale Rs. 2,000.00.
(iii) for illustration—4, the following illustration shall be substituted, namely—

"Existing scale Rs. 1,315—45—1,450—50—1,650—E. B.—55—1,815—60—2,175—E. B.
65—2,500.

(Which is the Advancement scale of the scale Rs. 1,050—2,085)

Revised scale Rs. 1,400—40—1,600—50—2,300—E. B.—60—2,600

(Which is the corresponding revised scale of the existing scale Rs. 1,050—2,085 before going over to the advancement scale).

Existing Emoluments (Excluding Dearness Allowance)

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Pay</td>
<td>Rs. 2,500.00</td>
</tr>
<tr>
<td>Dearness Pay</td>
<td>Rs. 180.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>Rs. 2,680.00</td>
</tr>
</tbody>
</table>

An amount equal to the last increment in the existing scale (advancement scale) shall be added.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Pay</td>
<td>Rs. 2,745.00</td>
</tr>
</tbody>
</table>

Pay to be fixed in the revised scale Rs. 2,600.00+Rs. 145.00 (R. P. P.)"

8. In the said rules, after the "Third Schedule", the following Schedule shall be added namely—"

"FOURTH SCHEDULE"

(See rule 5 (2) )

Application form for exercising option under the Orissa Revised Scales of Pay (Amendment) Rules, 1990

I, ........................................... holding the post of ...................................................( )
do hereby elect to come under the revised scale of pay with effect from the 1st day of May 1989/to continue in the existing scale of pay up to ............................................................../without any time limit**.  

2. The option hereby exercised is final and will not be modified at any subsequent date

Date .................................. Signature ..................................

Designation ..................................

Office ..................................

Signed before me ..........................

Head of Office/Any other Gazetted Officer

Received the above declaration

Signature .............................

Head of Office/Competent Authority

Date ..................................

* Here indicate if the post is held substantively or in officiating/temporary capacity

** Strike out the portion which is not necessary.

By order of the Governor

P. K. PATNAIK

Secretary to Government
No. 31327—PCC-11/89-F.—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 to amend the Orissa Revised Scales of Pay (for College Teachers) Rules, 1989, namely:—

1. (1) These rules may be called the Orissa Revised Scales of Pay (for College Teachers) (Amendment) Rules, 1990.

(2) They shall be deemed to have come into force on the 1st day of January 1986.

2. In the Orissa Revised Scales of Pay (for College Teachers) Rules, 1989, in clause (c) of sub-rule (3) of Rule 3 for the figures, letters and words “31st December, 1985” the figures, letters and words “1st January, 1986” shall be substituted.

By order of the Governor

P. K. PATNAIK

Secretary to Government

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No. 31331—PCC-11/89-F.—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 to amend the Orissa Revised Scales of Pay (for Medical College Teachers) Rules, 1989, namely:—

1. (1) These rules may be called the Orissa Revised Scale of Pay (for Medical College Teachers) (Amendment) Rules, 1990.

(2) They shall be deemed to have come into force on the 1st day of January, 1986.

2. In the Orissa Revised Scales of Pay (for Medical College Teachers) Rules, 1989, in sub-clause (d) of clause (iv) of Rule 3 for the figures, letters, and word “31st December, 1985” the figures, letters and word “1st January, 1986” shall be substituted.

By order of the Governor

P. K. PATNAIK

Secretary to Government
No. 33255—PCC.100/89-F.  
GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT  

RESOLUTION  
The 26th September 1990

Subject—Anomalies in the Revised Scales of Pay, 1985

Consequent upon introduction of the Orissa Revised Scales of Pay Rules, 1985 with effect from the 1st January, 1985 anomalies in the revised scales of pay of certain posts were brought to the notice of Finance Department, Government in Finance Department Resolution No. 36632-F. dated the 25th September, 1989 decided all such cases and prescribed suitable pay scales for them. Subsequently the Health & Family Welfare Department has brought to the notice regarding anomaly in the scale of pay of Ayurvedic Distributors with reference to the parity they have with Homoeopathic Assistants.

After careful consideration of all the aspects of the reference, Government in pursuance of rule 16 of the Orissa Revised Scales of Pay 1985 have been pleased to decide that the revised scale "Rs. 625—940" notified against the post of Ayurvedic Distributors under the Health & Family Welfare Department in the First Schedule to the said rules, shall be modified as "Rs. 665—1,075".

Exercise of option, fixation and drawal of Pay in the revised scale in respect of the incumbents of these posts, shall be regulated as per provisions of the aforesaid rules and orders issued thereunder from time to time.

The Orissa Revised Scales of Pay Rules, 1985 shall be deemed to have been amended with effect from 1st January, 1985.

Formal notification for inclusion of these in the first schedule to the O. R. S. P. Rules, 1985, will be issued separately.

ORDER—Ordered that the Resolution be published in an extraordinary issue of the Orissa Gazette for general information and copies forwarded to all Departments of Government/Heads of Department/Accountant-General (Accounts/Audit) Orissa, Bhubaneswar.

By Order of the Governor

P. K. PATNAIK

Secretary to Government
FINANCE DEPARTMENT
Memo No. 33408—PCC-11/89-F.
The 1st October 1990

To
The Health & Family Welfare Department

Subject—Orissa Revised Scales of Pay (for Medical College Teachers) Rules, 1989—Clarification thereof.

The undersigned is directed to invite a reference to letter No. 7293, dated the 8th February 1990 of the Directorate of Health Services, Orissa on the subject mentioned above and to say that certain doubts have been raised in the matter of fixation of pay under the Orissa Revised Scales of Pay (for Medical College Teachers) Rules, 1989, etc. In pursuance of rule 14 of the said rules, the points raised are clarified as follows:-

Points for clarification

(1) Whether the pay of Asst. Surgeon who was drawing pay in the State Revised Scale of 1985 and appointed/joined as Lecturer in the pre-revised U. G. C. scale of pay of Rs. 700—1,600 on the 12th October 1987 is to be protected under rule 74(d) of O. S. C. in the said scale of Rs. 700—1,600 or in the corresponding revised U. G. C. scale of pay of Rs. 2,200—4,000.

Clarification

There is no provision under the O. R. S. P. (for Medical College Teachers) Rules, 1989 for exercising option by those teachers who have joined in a post on or after 1st day of January 1986, whether for the 1st time in Government service, or by transfer or promotion from another post. So they shall be deemed to have been appointed in the U. G. C. revised scale of pay effective from the 1st January 1986.

In the case as reported by the Director, Health Services the Asst. Surgeon was drawing basic pay of Rs. 2,095 as on the 1st January, 1987 along with D. P. of Rs. 180. So his total emoluments for the purpose of pay fixation on the date of joining as Lecturer comes to Rs. 2,275 (2095+180). Hence his pay in the U. G. C. revised scale of Rs. 2200—4,000 is to be fixed at Rs. 2,275 under rule 74(d) of the O. S. C. as Rs. 2,275 is a stage in the said scale.

In this case his pay in the post of Lecturer is to be fixed under rule 74(d) of the O. S. C. on the basis of pay in the pre-revised scale of Rs. 525—1,300 of Assistant Surgeon. On the date of joining the post of Lecturer, his pay in the pre-revised scale of pay of Rs. 525—1,300 of Assistant Surgeon shall notionally be arrived at. On the basis of the said notional pay, his pay in the pre-revised U. G. C. scale of Rs. 700—1,600 is to be fixed under rule 74(d) of O. S. C.

(2) How the pay of one Asst. Surgeon who was drawing pay in the State Revised scale of Rs. 1,350—2,975 (pre-revised Rs. 525—1,300) and appointed/joined in the post of Lecturer in the pre-revised U. G. C. scale of Rs. 700—1,600 on the 3rd January 1985 is to be fixed and what should be the rate of D. A. and A. D. A. admissible on such pay fixed? How his pay in the U. G. C. revised scale of pay effective from the 1st January 1986 is to be fixed?

Clarification

There is no provision under the O. R. S. P. (for Medical College Teachers) Rules, 1989 for exercising option by those teachers who have joined in a post on or after 1st day of January 1986, whether for the 1st time in Government service, or by transfer or promotion from another post. So they shall be deemed to have been appointed in the U. G. C. revised scale of pay effective from the 1st January 1986.

In the case as reported by the Director, Health Services the Asst. Surgeon was drawing basic pay of Rs. 2,095 as on the 1st January, 1987 along with D. P. of Rs. 180. So his total emoluments for the purpose of pay fixation on the date of joining as Lecturer comes to Rs. 2,275 (2095+180). Hence his pay in the U. G. C. revised scale of Rs. 2200—4,000 is to be fixed at Rs. 2,275 under rule 74(d) of the O. S. C. as Rs. 2,275 is a stage in the said scale.

In this case his pay in the post of Lecturer is to be fixed under rule 74(d) of the O. S. C. on the basis of pay in the pre-revised scale of Rs. 525—1,300 of Assistant Surgeon. On the date of joining the post of Lecturer, his pay in the pre-revised scale of pay of Rs. 525—1,300 of Assistant Surgeon shall notionally be arrived at. On the basis of the said notional pay, his pay in the pre-revised U. G. C. scale of Rs. 700—1,600 is to be fixed under rule 74(d) of O. S. C.
Points for clarification

In the particular case under reference from the D. H. S. the notional pay in the scale of Rs. 525—1,300 of the Assistant Surgeon on the date of joining the post of Lecturer was Rs. 950 as reported by the Directorate of Health Services. There is no stage of Rs. 950 in the scale of Rs. 700—1,600. So his pay in the said scale is to be fixed at Rs. 940 and the difference of Rs. 10 be allowed as R. P. P. In other words, his pay in the pre-revised U. G. C. scale of Rs. 700—1,600 is to be fixed at Rs. 940+ Rs. 10 R. P. P. After such pay fixation he will be entitled to D. A./A. D. As admissible on the pre-revised U. G. C. scale of pay.

On the 1st January, 1986 his pay may be fixed under the O. R. S. P. (for Medical College Teachers) Rules, 1989 as per his option in the manner prescribed under the said rules as in case of other Lecturers in the pre-revised U. G. C. scale of pay. After fixation of pay in the revised U. G. C. scale of pay, the 1st instalment of D. A. will be admissible w.e.f. the 1st July, 1986 only, at the rates admissible to the other categories of State Government employees. Necessary orders in this regard is being issued separately.

The pay in the promotion post of Associate Professor may be fixed as per O. S. C. and instructions communicated in F. D. O. M. No. 2,4495 dated the 21st June, 1988 provided he has filed option in the prescribed form within one month of the date of promotion.

M. P. PUROHIT

Additional Secretary to Government

Clarification

(3) An Assistant Professor drawing pay in the U. G. C. revised scales of pay with effect from the 1st January 1986 was promoted to the post of Associate Professor w.e.f. the 14th December 1989. He opts to come over to the pay scale of Associate Professor w.e.f. the 1st January 1990, the date of accrual of pay of the lower post i.e. Assistant Professor in accordance with instructions of Finance Department issued in O. M. No. 24495, dated the 26th June 1988. Whether such option is admissible?

(4) Regarding admissibility of A. D. A. granted at C. P. I. 608 with effect from the 1st January 1986 suitable provision has been made under the O. R. S. P. (for Medical College Teachers) (Amendment) Rules, 1990 issued in Finance Department Notification No. 31331-F., dated the 13th September, 1990.
FINANCE DEPARTMENT

Memo. No. 3853 (223)—PCC-110/90-F.

The 4th February 1991

To All Departments of Government

All Heads of Departments

Subject—Grant of advance increments in the revised scales of pay, 1989—Clarification regarding.

The undersigned is directed to say that after introduction of revised scales of pay, with effect from that 1st May 1989 several representations and references have been received from individual employees and Departments of Government concerning admissibility of the benefit of advance increments in the revised scales of pay, 1989 provided under the Orissa Revised Scales of Pay Rules, 1985.

The Orissa Revised Scales of Pay Rules, 1989 does not prohibit or provide anything contrary to the continuance of the provision of grant of advance increments existed under the Orissa Revised Scales of Pay Rules, 1985.

In pursuance of rule 14 of the Orissa Revised Scales of Pay Rules, 1989, it is therefore clarified that the benefit of advance increments as provided under the Orissa Revised Scales of Pay Rules, 1985 would also be admissible to employees newly recruited or promoted after the 1st May 1989 to the posts of Junior Assistants in Secretariat, Junior Stenographers and Havildars, O. S. A. P. / A. P. R. O. promoted from the rank of Naik as admissible under the said Rules.

B. S. BOHIDAR

Joint Secretary to Government

FINANCE DEPARTMENT

Memo. No. 6024 (220)—PCC-110/90-F.

The 21st February 1991

To All Departments of Government

All Heads of Departments

Subject—Grant of advance increments in the revised scales of pay, 1989—Clarification regarding.

The undersigned is directed to invite a reference to this Department Memo. No. 3853 (223)-F., dated the 4th February 1991 and to say that the words “Havildars, O. S. A. P.” occurring in the last para. of the said Memo. should be read as “Havildars, O. S. A. P. /Dist. A. P. R.”.

B. S. BOHIDAR

Joint Secretary to Government
FINANCE DEPARTMENT

OFFICE MEMORANDUM

No. 19861-F.

The 8th June 1990

Subject—Payment of Dearness Allowance to State Government Employees, etc.

In pursuance of Government Resolution No. 42541-F., dated the 26th November 1989, the Governor has been pleased to sanction one instalment of Dearness Allowance to the State Government Employees in the Revised Scales, with effect from the 1st January 1990 at the following rates:

<table>
<thead>
<tr>
<th>Period from which Payable</th>
<th>Pay Range</th>
<th>Rate of Dearness Allowance per mensem</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-1-1990 onwards</td>
<td>Basic Pay up to Rs. 3,500</td>
<td>38 per cent of pay</td>
</tr>
<tr>
<td></td>
<td>Basic Pay between Rs. 3,501 and up to Rs. 6,000.</td>
<td>28 per cent of pay subject to a minimum of Rs. 1,330 per month.</td>
</tr>
<tr>
<td></td>
<td>Basic Pay above Rs. 6,000</td>
<td>25 per cent of pay subject to a minimum of Rs. 1,680 per month.</td>
</tr>
</tbody>
</table>

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

2-1. These orders shall apply to the Government Employees: (a) Who have come over to Revised Scales of Pay, 1989 and (b) also to those who have retained the scales of pay existing prior to the 1st January 1985 and will continue to retain the same scale of pay after the 1st May 1989 until they come over to the Revised Scale of Pay, 1989. In case of employees coming under (a) the basic pay for the purpose of calculation of Dearness Allowance shall be the pay as defined in Rule 33 (a) (i) of the Orissa Service Code. In case of employees coming under (b) it will include in addition to pay in the pre-revised scales [as defined in Rule 33 (a) (i) of the Orissa Service Code ], Dearness Allowance and Additional Dearness Allowance as admissible on such pay as on the 1st January 1986.

2-2. These orders shall also be applicable provisionally to the employees who have come over to the Revised Scales of Pay, 1985 and continuing to draw the same pending fixation of Pay under the Orissa Revised Scales of Pay Rules, 1989 effective from the 1st May 1989. Pay for the purpose of calculation of Dearness Allowance for this category of employees shall be the pay as defined in rule 33 (a) (i) of the Orissa Service Code and Dearness Pay admissible on such pay in terms of Finance Department Office Memorandum No. 18547-F., dated the 20th April 1987. This provisional payment of dearness allowance shall be adjusted when the pay of the employees concerned will be fixed in the Revised Scales of Pay, 1989.
2.3. These orders shall also apply to the members of the O. S. J. S. (Sr. Br.) who elect or are brought on the revised scales of pay as adopted in Home Department Resolution No. 74176-S.J.S., dated the 8th November 1987, with effect from 1st January 1986 and also to those who elect to retain the scales of pay which were in force prior to the 1st January 1986. In case of former, basic pay for the purpose of calculation of Dearness Allowance payable under new principle shall be the pay as defined in Rule 33 (a) (i) of the Orissa Service Code. In case of later, it will include in addition to pay [as defined in Rule 33 (a) (i) of Orissa Service Code] in the pre-revised Scales, Dearness Allowance and Additional Dearness Allowance admissible on such pay as on the 1st January 1986.

3. The mode of payment of Dearness Allowance admissible under these orders shall be as follows:

(a) The amount of Dearness Allowance payable for the period from the 1st January, 1990 to the 30th June, 1990 in accordance with this Office Memorandum shall be impounded and credited to the General Provident Fund Accounts of the beneficiary employees.

(b) In case of Members of Orissa Superior Judicial Services (Sr. Br.) the arrear amount of Dearness Allowance in accordance with this Office Memorandum for the period from the 1st January 1990 to the 30th June 1990 shall be impounded and credited to their respective General Provident Fund Accounts of the concerned employees.

(c) In case of Non-Government Primary School Teachers Employees of Aided Educational Institutions and Urban Local Bodies, the arrear amount of Dearness Allowance for the period from the 1st January 1990 to the 30th June 1990 shall be impounded and credited to the respective Provident Fund Accounts of the concerned employees.

(d) The State Undertakings /Corporations /Universities and other Autonomous Organisations, those who have been granting Dearness Allowance from time to time to their employees at the State Government rates, the amount of D. A. payable to them for the period from the 1st January 1990 to the 30th June 1990 shall not be paid in cash and shall be deposited by the employer in favour of the concerned employees in Postal Time Deposit Account or Certificate for a minimum period of one year. In a Time Deposit Account or in any certificate the minimum deposit is Rs. 50 or multiple thereof. Where, however, any instalment or arrears of instalments exceeds Rs. 50 or multiple thereof the difference by which the amount exceeds Rs. 50 or multiple thereof be paid in cash. The Organisations referred to above who have not yet credited arrear amounts of D. A. as per the terms and conditions envisaged in Para. 3 (c) of Finance Department O. M. No. 30833-F., dated the 7th August 1989 shall not draw this instalment of Dearness Allowance.

(e) The dues on account of these orders, in respect of employees who have already retired or ceased to be in Government service or not required to subscribe during last 4 (four) months of service shall be paid in cash. In respect of employees who have no General Provident Fund Account, new account shall be opened immediately in relaxation of the relevant rules where necessary and thereafter the dues shall be credited.

(f) However, in case of work-charged employees and job-contract employees of Consolidation, Survey and Settlement Organisation the amount payable for the period from the 1st January 1990 to the 30th June 1990 shall not be paid in cash and shall be deposited by the employer in favour of the concerned employees in Postal Time Deposit Accounts or Certificates for a minimum period of one year. In a Time Deposit Account or in any certificates the minimum deposit is Rs. 50 or multiple thereof. Where, however, any instalment or arrears of instalments exceeds Rs. 50 or multiple thereof the difference by which the amount exceeds Rs. 50 or multiple thereof be paid in cash. The dues on account of Dearness Allowance in respect of such employees who have retired or ceased, to be in service shall be paid in cash.
The amount creditable to the Provident Fund Accounts of the employees for the period from the 1st January 1990 to the 30th June 1990 should be drawn from the appropriate head and credited to the General Provident Fund Account by the end of July 1990 and the pay bill for the month of August 1990 shall not be entertained by the Treasuries/Special Treasuries/Sub-Treasuries concerned unless a certificate is recorded by the Drawing and Disbursing Officers on the body of the Pay Bill that the enhanced arrear Dearness Allowance creditable to the Provident Fund Accounts of the employees as per this Office Memorandum have been drawn and credited to the Provident Fund Accounts of the concerned employees.

In case of Non-Government Primary School Teachers and employees of Aided Educational Institutions the arrear amounts of Dearness Allowance for the period from the 1st January 1990 to the 30th June 1990 should be impounded and credited to the respective Provident Fund Accounts of the concerned employees by the end of July 1990 and the pay bill for the month of August, 1990 shall not be entertained by the Treasuries/Special Treasuries/Sub-Treasuries concerned unless a certificate is recorded by the Drawing and Disbursing Officers on the body of the Pay Bill that the enhanced arrear Dearness Allowance creditable to the Provident Fund Accounts of the employees as per this Office Memorandum have been drawn and credited to the Provident Fund Accounts of the concerned employees. The Education and Youth Services Department and Director of Treasuries and Inspection, Orissa should therefore ensure that the amounts are credited to the Provident Fund Accounts of such employees in time. Officers of/under the Education and Youth Services Department responsible for disbursing grant-in-aid, should be very careful in this regard to ensure the above instructions are strictly followed.

Amount of Dearness Allowance due from the month of July 1990 shall be paid in cash.

Dearness Allowance sanctioned under these orders will also be admissible to those Government employees who are brought on the revised scales of pay under the Orissa Revised Scales of Pay Rules, 1989 and also to those who have elected to retain the scales of pay which prevailed prior to the 1st January 1985.

In case of employees for whom revised scale of pay under the Orissa Revised Scales of Pay Rules, 1981 are yet to be fixed or sanctioned, the Dearness Allowance may be paid provisionally as admissible on pay. The provisional payment of Dearness Allowance will be re-adjusted when the pay of the employees concerned is fixed in the revised scales of pay.

Note—For employees drawing pay in Pre-1974 scales of pay, the pay for the purpose of calculating Dearness Allowance shall consist of Basic Pay, Dearness Allowance, Additional Dearness Allowance and Interim Relief, if any admissible on such pay as on the 31st December, 1973.

Dearness Allowance in accordance with these orders will also be admissible to the Government employees, etc., who were in service on the 1st January 1990 but ceased to be in service on the date of issue of these orders.

On the body of the Pay Bill, Dearness Allowance should be exhibited separately.

These rates of Dearness Allowance and the mode of payment, etc. prescribed in this Office Memorandum shall also apply to the Teachers of non-Government Primary Schools, employees of Aided Educational Institutions, Work-charged employees, employees of Urban Local Bodies and Job-contract employees of Consolidation, Survey and Settlement Organisations.

P. K. PATNAIK
Secretary to Government
Subject—Enhancement of the limit of Bi-cycle advance

In Finance Department Office Memorandum No. 20497-F., dated the 30th April 1982 the maximum limit of the Bi-cycle advance was fixed at Rs. 400 or the actual price of the Bi-cycle whichever is lower. In the meantime the price of Bi-cycle has gone up considerably. Therefore the question of enhancing the maximum limit of Bi-cycle advance was under consideration of Government for sometime past. After careful consideration it has been decided that the maximum limit of Bi-cycle advance shall be raised to Rs. 600 or the actual price of the Bi-cycle whichever is lower. All other terms and conditions regulating the sanction and recovery of the advance as aid down in Finance Department letter No. 51948-F., dated the 17th December 1973 shall remain unaltered.

This will come into force with effect from the date of issue of the Memorandum.

J. P. DAS

Deputy Secretary to Government

FINANCE DEPARTMENT
OFFICE MEMORANDUM
No. 39074—C.S.-IV-21/89-F.
The 20th November 1990
Subject—Payment of Dearness Allowance to the State Government Employees, etc.

In pursuance of Government Resolution No. 42541-F., dated the 28th November 1989 the Governor has been pleased to sanction one instalment of Dearness Allowance to the State Government Employees in the Revised Scales, with effect from the 1st July 1990 at the following rates:

<table>
<thead>
<tr>
<th>Period from which payable</th>
<th>Pay Range</th>
<th>Rate of Dearness Allowance per mensem</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-7-1990 onwards</td>
<td>Basic pay up to Rs. 3,500</td>
<td>43% of pay</td>
</tr>
<tr>
<td></td>
<td>Basic pay between Rs. 3,501 and up to Rs. 6,000</td>
<td>32% of pay subject to a minimum of Rs. 1,505</td>
</tr>
<tr>
<td></td>
<td>Basic pay above Rs. 6,000</td>
<td>28% of pay subject to a minimum of Rs. 1,920</td>
</tr>
</tbody>
</table>

Note—The payment on account of Dearness Allowance involving fractions of 50 paisa and above shall be rounded off to the next higher rupee and the fractions of less than 50 paisa shall be ignored.

2:1. These orders shall apply to the Government Employees: (a) Who have come over to Revised Scales of Pay, 1989 and (b) also to those who have retained the scales of pay existing prior to the 1st January 1985 and will continue to retain the same scales of pay after the 1st May 1989 until they come over to the Revised Scale of Pay, 1989. In case of employees coming under (a) the basic pay for the purpose of calculation of Dearness Allowance shall be the pay as defined in Rule 33.
(u) (i) of the Orissa Service Code. In case of employees coming under (b) will include in addition to pay in the pre-revised scales [as defined in Rule 33 (a) (i) of the Orissa Service Code], Dearness Allowance and Additional Dearness Allowance as admissible on such pay as on the 1st January 1986.

22. These orders shall also be applicable provisionally to the employees who have come over to the Revised Scales of Pay, 1985 and continuing to draw the same pending fixation of pay under the Orissa Revised Scales of Pay Rules, 1989, effective from the 1st May 1989. Pay for the purpose of calculation of Dearness Allowance for this category of employees shall be the pay as defined in Rule 33 (a) (i) of the Orissa Service Code and Dearness Pay admissible on such pay in terms of Finance Department Office Memorandum No. 1654/F., dated the 20th April 1987.

This provisional payment of Dearness Allowance shall be adjusted when the pay of the employees concerned will be fixed in the Revised Scales of Pay, 1989.

23. These orders shall also apply to the Members of the O. S. J. S. (Sr. Br.) who elect or are brought on the revised scales of pay, as adopted in Home Department Resolution No. 74176-S. J. S., dated the 5th November 1987 with effect from the 1st January 1986 and also to those who elect to retain the scales of pay which were in force prior to the 1st January 1986. In case of former, basic pay for the purpose of calculation of Dearness Allowance payable under new principle shall be the pay as defined in Rule 33 (a) (i) of the Orissa Service Code. In the case of later, it will include in addition to pay [as defined in Rule 33(a) (i) of Orissa Service Code] in the pre-revised scales, Dearness Allowance and Additional Dearness Allowance admissible on such pay as on the 1st January 1986.

24. These rates of Dearness Allowance prescribed in this Office Memorandum shall also apply to the employees of Aided Educational Institutions, work-charged employees, employees of Urban Local Bodies and Job-contract Employees of Consolidation, Survey and Settlement Organisations.

3. The mode of payment of Dearness Allowance admissible under these orders shall be as follows:

(a) The amount of enhanced Dearness Allowance payable for the period from the 1st July 1990 to the 28th February 1991 in accordance with this Office Memorandum shall be impounded and credited to the General Provident Fund Accounts of the beneficiary employees.

(b) In case of Members of Orissa Superior Judicial Services (Sr. Br.) the arrear amount of enhanced Dearness Allowance in accordance with this Office Memorandum for the period from the 1st July 1990 to the 28th February 1991 shall be impounded and credited to their respective General Provident Fund Accounts.

(c) In case of employees of Urban Local Bodies, the arrear amount of enhanced Dearness Allowance for the period from the 1st July 1990 to the 28th February 1991 shall be impounded and credited to their respective Provident Fund Account.

(d) In case of the State Undertakings/Corporations/Universities and other Autonomous Organisations who have been granting Dearness Allowance from time to time to their employees at the State Government rates, the amount of enhanced Dearness Allowance payable to their employees for the period from the 1st July 1990 to the 28th February 1991 shall not be paid in cash and shall be deposited by the employer in favour of the concerned employees in Postal Time Deposit Account or Certificate for a minimum period of one year. In a Time Deposit Account or in any certificate the minimum deposit is Rs. 50 or multiple thereof. Where, however, any instalment or arrears of instalments exceeds Rs. 50 or multiple thereof the difference by which the amount exceeds Rs. 50 or multiple thereof be paid in cash. The organisations referred to above who have not yet credited arrears amounts of Dearness Allowance as per the terms and conditions envisaged in Para. 3 (c) of Finance Department Office Memorandum No. 30833-F., dated the 7th August 1989 shall not draw this instalment of Dearness Allowance.

(e) The dues on account of these orders, in respect of employees who have already retired or ceased to be in Government Service or not required to subscribe during last 4 (four)
months of service shall be paid in cash. In respect of employees who have no General Provident Fund Account, new account shall be opened immediately in relaxation of the relevant rules where necessary and thereafter the dues shall be credited.

(f) However, in case of work-charged employees and job-contract employees of Consolidation, Survey and Settlement Organisation the amount of enhanced Dearness Allowance payable for the period from the 1st July 1990 to the 28th February 1991 shall not be paid in cash and shall be deposited by the employer in favour of the concerned employees in Postal Time Deposit Accounts or Certificates for a minimum period of one year. In a Time Deposit Account or in any certificate the minimum deposit is Rs. 50 or multiple thereof. Where, however, any instalment or arrears of instalment exceeds Rs. 50 or multiple thereof the difference by which the amount exceeds Rs. 50 or multiple thereof be paid in cash. The dues on account of enhanced Dearness Allowance in respect of such employees, who have retired or ceased to be in service shall be paid in cash.

(g) The amount creditable to the Provident Fund Accounts of the employees for the period from the 1st July 1990 to the 28th February 1991 in pursuance of this Memorandum should be drawn from the appropriate head and credited to the General Provident Fund Account by the end of February 1991 and the pay bill for the month of March 1991 shall not be entertained by the Treasuries/Special Treasuries/Sub-Treasuries concerned unless a certificate is recorded by the Drawing and Disbursing Officers on the body of the pay bill that the enhanced arrear Dearness Allowance creditable to the Provident Fund Accounts of the employees as per this Office Memorandum have been drawn and credited to the Provident Fund Accounts of the concerned employees.

(h) In case of the employees of Aided Educational Institutions the arrear amounts of enhanced Dearness Allowance for the period from the 1st July 1990 to the 28th February 1991 should be impounded and credited to the respective Provident Fund Accounts of the concerned employees by the end of February 1991 and the pay bill for the month of March 1991 shall not be entertained by the Treasuries/Special Treasuries/Sub-Treasuries concerned unless a certificate is recorded by the Drawing and Disbursing Officers on the body of the pay bill that the enhanced arrear Dearness Allowance creditable to the Provident Fund Accounts of the employees as per this Office Memorandum have been drawn and credited to the Provident Fund Accounts of the concerned employees. The Education & Youth Services Department and Director of Treasuries and Inspection, Orissa should therefore ensure that the amounts are credited to the Provident Fund Accounts of such employees in time. Officers of under the Education & Youth Services Department responsible for disbursing grant-in-aid, should be very careful in this regard to ensure that the above instructions are strictly followed.

(i) Amount of enhanced Dearness Allowance due from the month of March 1991 shall be paid in cash which is payable in the month of April 1991.

4. In case of employees for whom revised scale of pay under the Orissa Revised Scales of Pay Rules, 1981 are yet to be fixed or sanctioned, the Dearness Allowance may be paid provisionally as admissible of pay. The provisional payment of Dearness Allowance will be readjusted when the pay of the employees concerned is fixed in the revised scales of pay.

Note—For employees drawing pay in pre-1974 scales of pay, the pay for the purpose of calculating Dearness Allowance shall consist of Basic Pay, Dearness Allowance, Additional Dearness Allowance and Interim Relief, if any, admissible on such pay as on the 31st December 1973.

5. Dearness Allowance in accordance with these orders will also be admissible to the Government employees etc., who were in service on the 1st July 1980 but ceased to be in service on the date of issue of these orders.

6. On the body of the Pay Bill, Dearness Allowance should be exhibited separately.

P. K. PATNAIK
Secretary to Government
FINANCE DEPARTMENT

OFFICE MEMORANDUM

No. 40221—C.A.-II-77/90-F.,

The 30th November 1990

Subject—Grant of interest-free advance to Government servants stationed in the affected area during flash flood in Ganjam district from 3rd to 6th November 1990.

Due to the flash flood in the district of Ganjam from the 3rd November, 1990 to 6th November, 1990, Government servants who are permanent residents of the areas affected by said flood as declared by Revenue Department have sustained considerable damage to their properties. Government Servants who are not permanent residents of such areas but were stationed and were temporary residents in the affected areas have also sustained loss of personal property in the flash flood. In consideration of the acute sufferings of the employees, State Government have been pleased to order that the Government employees of the above categories shall be granted interest-free advance equal to two months' basic pay, to enable them to replace their personal belongings / properties lost or damaged.

2. The advance will be recovered in six equal consecutive monthly instalments from the pay/leave salary bills, commencing two months after the month in which the amount is drawn by the employee.

3. The authority competent to sanction the advance in respect of non-gazetted employees will be the “Head of the Office”. In case of Gazetted employees, the advance will be sanctioned by the concerned Head of Department / Department of Government, as the case may be.

4. A Government Servant intending to avail of the advance shall apply to the competent authority in the enclosed form for sanction of the advance supported by a certificate from the local Tahasildar to the effect that the area in which the employee was maintaining his residence, permanent or temporary was affected by the flash flood as declared by the Revenue Department.

5. Temporary Government Servants or work-charged employees with five years continuous service (likely to continue in that establishment till the advance is recovered in full) can also avail of the advance subject to production of a surety bond from a permanent Government Servant not below the rank of the applicant.

6. Applications in this regard are to be made in the prescribed form enclosed to this Office Memorandum and the drawings and disbursements of the advance should be completed by 31st December 1990. The Drawing and Disbursing Officers should report to their Administrative Departments by the 15th January 1991 the total amount of advance drawn and disbursed by them. The Administrative Departments, in their turn, should report to the Finance Department by the 30th January 1991 the total amount of advance drawn and disbursed.

7. The advance shall be debitable to the head 2550—Civil Advances—104—Other Advances—Special Advance for flood affected State Government Employees of Ganjam district during the 1990 and recovery of the advances shall also be affected and credited to the same head.

P. K. PATNAIKA

Secretary to Government
FORM OF APPLICATION FOR INTEREST-FREE ADVANCE TO GOVERNMENT SERVANTS AFFECTED BY THE FLOOD OF 1990

1. Competent authority to whom application is to be made.

2. Name and permanent Home address of the applicant.

3. Present Address with designation

4. Present monthly basic pay

5. Date of superannuation

6. Detail particulars of applicant's property affected by flood.

7. Certificate from the prescribed authority in support of the loss caused to his house and property (to be attached).

Certified that the information given above is complete and true.

Signature of the Applicant

Date
SURETY BOND

KNOW ALL MEN AND THESE present, witness that I

son of ____________________________ resident of

in the district of ____________________________ at present employed as ____________________________ in the ____________________________ Department / Office holding a substantive appointment as ____________________________ in the ____________________________ Department / Office (hereinafter called "the Surety") and firmly bound on to the Governor of Orissa in the sum of Rs. _____________ for which payment to be well and truly make hereby bind myself, my heirs, executors, administrators and representatives by these presents sealed with my seal this ____________________________ day of ____________________________.

2. WHEREAS ____________________________ son of ____________________________ resident of ____________________________ at present employed as temporary ____________________________ in the Department / Office (herein called the "Borrower") has, at his own request been granted by the Government an advance of Rs. _____________ for repair of the damages caused to his movable and immovable property by the flood of 1990 that the said borrower has undertaken to repay the said amount in thirty-six equal monthly installments. The repayment shall be by way of a deduction from the pay/leave salary bill of the month, after the months in which the advance is drawn.

3. Now the condition of this obligation is such that if the said borrower shall, duly or regularly pay or cause to be paid to the Governor the amount of the advance aforesaid in the manner stated above then this bond shall be null and void, otherwise the same shall be and remain in full force notwithstanding that the borrower dies or becomes insolvent or at any time ceases to be in Government service in which event the whole or the said principal sum as then remains unrecovered shall immediately become due and payable to the Governor and recoverable from the said surety without the intervention of any Court from out of his pay or other emoluments in one installment or suitable installments not exceeding 16 installments by virtue of this bond.

Witness

Signatures of the Surety

Place

Place

Dated

Dated
FINANCE DEPARTMENT
No. 42422—C.A.-II-77/90-F.
The 20th December 1990

From
SHRI R. N. RAJGURU
Deputy Secretary to Government

To
The Additional Secretary to
Revenue Divisional Commissioner
Southern Division, Berhampur.

Subject — Grant of interest-free advance to the Government servants stationed in the affected area during flash flood in Ganjam district from 3rd to 6th November 1990.

Sir,

I am directed to invite a reference to your Letter No. 162, dated the 18th December 1990 on the subject noted above and to say that the F. D. O. M. No. 40221-F., dated the 30th November 1990 issued in this connection is correct so far as the number of instalments for recovery and the date of recovery of the advance are concerned. The mention of 36 instalments and recovery of the advance from the month next to the month of drawal appearing in the surety bond appended to the said Memorandum are inadvertent mistakes which may, therefore, be corrected in accordance with the stipulations in the Office Memorandum.

As regards the demands of the Employees and Teachers Co-ordination Committee of the Flood affected areas of Ganjam district, the matter is being processed for orders and will be communicated to you in due course.

Yours faithfully,
R. N. RAJGURU
Deputy Secretary to Government

FINANCE DEPARTMENT
Memo. No. 1859(40)-C.A.-II-77/90-F.,
The 17th January 1991

To
All the Departments of Government

Subject — Grant of interest-free advance to the Government servants stationed in the affected areas during the flash floods from the 3rd to 6th November 1990.

In partial modification to this Department O. M. No. 40221, dated the 30th November 1990 on the subject mentioned above, the undersigned is directed to say that the last date of submission
of application, drawal of the advances by the A/D and report on drawal of advances to the Finance Department as fixed in the 6th paragraph therein have been extended as follows:—

(1) Last date of submission of application
31-1-1991

(2) Date by which the Drawing and Disbursing Officers will report the total amount of advance drawn and disbursed to their respective administrative Department.
10-2-1991

(3) Date by which the A/D shall report the amount of advance drawn and disbursed to the Finance Department.
15-2-1991

Other terms and conditions of the O. M. will remain unaltered.

R. N. RAJGURU
Deputy Secretary to Government

FINANCE DEPARTMENT
No. 19645(230)-TRB-30/90-F.
The 7th June 1990

From
Shri N. K. Mishra
Deputy Secretary to Government

To
All Secretaries, Departments of Government/All Heads of Department/All Collectors

Subject—Issue of fresh cheque book in case of loss of cheque book or printed requisition slip

Sir,

I am directed to say that proposal for issue of a fresh cheque book is sent to this Department. Consequent on loss of a cheque book or printed requisition slip by a D. D. O. This puts Government to an embarrassing situation as issue of fresh cheque books in these cases leaves scope for fraudulent use of the lost books/requisitions slips.

S. R. 114 provides that the Drawing & Disbursing Officer should keep the cheque book in lock and key and is personally responsible for its safe custody. S. R. 115 also provides that in case of loss of cheque book/requisition slip, the Drawing and Disbursing Officer should report the fact to the concerned Treasury Officer/Sub-Treasury Officer. Accordingly, it is clear that the Drawing & Disbursing Officer is personally responsible for the loss of cheque book/printed requisition slip.

It is, therefore, reiterated that utmost caution should be exercised by the Drawing & Disbursing Officers in handling the cheque books in future. Any loss arising in this regard will be treated as gross dereliction of duty on the part of the Drawing & Disbursing Officer concerned and individual cases on this score should be referred to Finance Department by the Administrative Department after they are examined on their respective merit.

Yours faithfully,

N. K. MISHRA
Deputy Secretary to Government
FINANCE DEPARTMENT
No. 24436(230)—T.R.B-26/90-F.
The 20th July 1990

From
Shri P. K. Patnaik,
Commissioner-cum-Secretary to Government

To
All Secretaries to Government/
all Heads of Departments/
all Collectors

Subject:—Measures to improve financial administration

Sir,

I am directed to say that the A.-G. (Audit) has reported to this Department vide his report bearing No. 4583 of January 5, 1988 (enclosed) about the general laxity in supervisory control on the part of Heads of Offices and Controlling Officers in regard to maintenance of important accounts records like Cash Book, Bill Register, Loan Ledger etc. Non-adherence to the prescribed Rules and procedure creates serious dislocation in accounts of Government transactions and more often than not leads to defalcation and loss of Government money.

2. Since cash transactions are not properly accounted for as required under Rules 3, 4 & 5 of O. G. F. R. Vol.-I read together with S. Rs. 37,242 and note 4 under S. R. 225 of O. T. C. Vol.-I, such lapses have resulted in discrepancies in cash as well as retention of heavy cash in hand in contravention of codal provisions.

3. Similarly, loans and advances sanctioned under Rule 202 of O. G. F. R. Vol.-I and meant to be watched through maintenance of Loan Registers and broad sheets are not being done properly. As a result, demand notes on principal as well as interest are not being served to the loanees, leading to consequential litigations and non-recovery of these dues for a protracted period.

4. In view of the above, they are requested to issue necessary instructions to D. D. Os./Heads of Offices/Controlling Officers to ensure exercise of due checks and supervisory control as required under the relevant Rules in order that these lapses are scrupulously avoided. They are further requested to exercise systematic internal checks through their Internal Audit Staff as envisaged under Rule-12 of O. G. F. R. Vol.-I to prevent and detect errors and irregularities in the financial proceedings of the Subordinate Offices working under their control and to guard against waste and loss of public money and stores.

5. Any default reported by the Supervisory Officers, Internal Audit Staff and the A.-G should be firmly dealt with by the Administrative Departments concerned under intimation to this Department.

Yours faithfully

P. K. PATNAIK
Commissioner-cum-Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

No. 27079—T.R.C.-8/90-F.

The 7th August 1990

In pursuance of Rule 15 of Treasury Rules (Orissa), the Minister of Finance after consultation with the Accountant-General, Orissa directs that the following amendment shall be made in the Subsidiary Rules under the Orissa Treasury Rules published in Part-II of Orissa Treasury Code Vol-I namely:

AMENDMENT

In the said rules in Subsidiary Rule-262 the following shall be inserted as Note-3 namely:

Note-3 "Where the payment for the deposit work is made through A.C. bills, a formal periodicali report (s) required to be submitted by the Executive Engineer concerned to the Drawing and Disbursing Officer/Controlling Officer as envisaged under para. 22.4.15 of C. P. W. A. Code, will form part of the documents for the purpose of D.C. bills which shall be retained with the Drawing and Disbursing Officer or Controlling Officer, as the case may be, for production to audit. However, the original Sub-vouchers, payees receipts, etc. which are required to be sent along with the work bills are subject to audit by Senior Deputy Accountant-General/Deputy Accountant-General (W)"

By order of the Governor

M. P. PUROHIT

Addl. Secretary to Government

FINANCE DEPARTMENT

NOTIFICATION

No. 27643—T.R.C.-50/90/F.

The 16th August 1990

In pursuance of rule 15 of the "Treasury Rules (Orissa)", the Minister of Finance, after consultation with the Accountant-General, Orissa directs that the following amendment shall be made in the Subsidiary Rules under the Treasury Rules (Orissa), published in Part-II of the Orissa Treasury Code, Volume-I, namely:

AMENDMENT

In the said Rules—

1. In Subsidiary Rule 317 in the existing clause (i) for the figures "5,000" appearing twice therein and the figure "10,000" appearing once only, the figures "10,000" and "20,000" be substituted accordingly.

By order of the Governor

K. C. BADU

Deputy Secretary to Government
FINANCE DEPARTMENT
OFFICE MEMORANDUM
No. 32704—T.R.C.-38/90(Pt)/-F.
The 21st September 1990

Subject—Declaration of Drawing and Disbursing Officers—Clarification regarding

The Administrative Department/Heads of Departments are competent to declare Gazetted Officers under their Administrative control as Drawing and Disbursing Officers in respect of specific establishments under provisions contained in rule 2(ix-a) of O.G.F.R. Volume-I. This power is distinct from the power of delegation of Drawing and Disbursing contemplated in SR 102 of the Orissa Treasury Code Volume-I.

2. In this context doubt has been raised in certain quarters as to whether declaration of the Drawing and Disbursing Officers shall necessarily be made under SR 102 of O. T. C. Volume-I. In order to remove this doubt the matter is clarified as under.

3. The declaration under Rule 2(ix-a) of the O. G. F. R. Volume-I vests inherent power in declared Officer to draw & disburse money in respect of specific establishments whereas the provisions of SR 102 of the O. T. C. Volume-I only contemplates a delegation of power of signing bills by a head of Office, to not more than one gazetted subordinate working in his Office. As per Rule-2 (ix-a) of O. G. F. R. Volume-I the Administrative Department/Heads of the Department shall be competent to declare gazetted Officers under their Administrative control as Drawing and Disbursing Officer in respect of specific establishment whereas as per rule 2 (ix-a) the Head of Office means any authority declared to be such by the Administrative Department or Head of the Department, if declaration is made in general terms and not with reference to specified rules, then the Head of the Office declared as such can exercise all powers vested under all Financial Rules i.e. Orissa Service Code, Orissa T. A. Rule, G. F. F. (Orissa) Rules, Orissa Treasury Code, the contributary Fund (Orissa) Rules 'O: G. F. R. Hence a Drawing and Disbursing Officer declared as such by the Administrative Department/Head of the Department under Rule 2 (ix-a) is not necessarily the Head of an Office as defined under rule 2 (ix-a) of the O. G. F. R. Volume-I. A D. D. O. declared under Rule 2 (ix-a) but not declared as Head of an Office under Rule 2 (ix-a) of the O. G. F. R. Volume-I cannot delegate his power of D. D. O. under Rule 102 of the O. T. C. Volume-I and it is the Head of an Office declared as such in general terms as per provision of Rule 2 (ix-a) of the O. G. F. R. Volume-I who can delegate his power of signing bill under S. R.-102 of O. T. C. Vol.-I to a subordinate gazetted Officer working under him. To site an example, an Under-Secretary or Establishment Officer declared as D. D. O. by the Administrative Departments/Head of the Department respectively under rule 2(ix-a) cannot further delegate his power to another gazetted Officer in the Administrative Department or in the Heads of the Department under S. R. 102 of the O. T. C. Vol.-I. On the other hand a Collector or District Treasury Officer who is declared as Head of Office can delegate his power of signing bills to any one subordinate gazetted Officer working under him under the S. R. 102 of O. T. C. Volume-I.

4. It is thus clarified that the Administrative Departments/Heads of the Departments while declaring gazetted Officer under their control as D. D. O. in respect of specific establishment they should quote the Rule 2 (ix-a) of O. G. F. R. Vol.-I. In declaring any authority Head of an Office by Administrative Department/Head of the Department in general terms and not with reference to any specified rules, the authority of Rule 2 (ix-a) of O. G. F. R. Volume-I should be quoted in the declaration order.

M. P. PUROHIT
Addi. Secretary to Government
From Shri P. K. Patnaik,
Secretary to Government

To All District Treasury Officers/Special Treasury Officers/Sub-Treasury Officers of the State of Orissa.

Subject: Submission of verified monthly statement of daily transactions by the Treasuries, Special Treasuries and Sub-Treasuries and submission of Accounts to A.G., Orissa—Reconciliation of Reserve Bank deposit figure.

Sir,

The Agency Bank conducting Government transactions usually furnish daily transactions of payments and receipts in the Form of Payment scroll/Receipt scroll to the concerned Treasuries/Spl. Treasuries/Sub-Treasuries on the day following the day to which the transactions relate. The Treasuries, Spl. Treasuries/Sub-Treasuries on receipt of the paid vouchers and receipted chalans along with scrolls from the Banks compile their accounts and after making necessary adjustments of contra-debit and credit, they arrive at the net cash receipts and the net cash paid for the day. This net receipts and the net payment should ideally tally with the receipt figure and payment figure furnished by the Banks in the respective scroll. In case the figure does not tally the Treasury has to recheck the totalling of the figure with reference to the vouchers, chalans etc. and the details of the transactions noted in the daily scroll furnished by the Banks so as to identify the reason of discrepancies. At that point of time if any discrepancy is noticed the same is reconciled with the Banks scroll, almost in all cases by personal contact. In short the Treasury account for a particular date cannot be closed unless the net figure of payment and receipts tally with the corresponding Bank figure. Thus the reconciliation between the Treasury and the Banks is a regular routine work which continues through out the month de-facto and in that context the consolidated monthly date-wise statement should also get formally reconciled immediately after the month is over and before submission of accounts to the A.G.

2. As per the S. R. 382-A of O.T.C, Vol. I the Agency Banks is required to submit the abstract of daily payments and receipts for the entire month to the concerned Treasury, Spl. Treasury and Sub-Treasury by 1st working day of the succeeding month. This statement of daily transactions for the month, Invariable, should contain the correct figure which has already been worked out in compilation of the daily accounts. Treasuries at the stage of compilation of the daily accounts. Hence this monthly statement is expected to represent the correct figure both for the Treasuries and the Bank and in case still there is discrepancy in reporting the monthly statement this is to be verified by the Treasuries and the verified copies are to be forwarded to the Bank and A.G.

3. It has been brought to the notice of the Government that the statement of monthly transactions are not being submitted to the Treasuries by the concerned Bank in time as required under S. R. 382-A (II) and in some cases the Treasuries are also not verifying and forwarding the verified statement to the Bank and A.G. by 10th of the succeeding month as provided under S. R. 382-A (v) of O.T.C Vol. I. This has primarily contributed to the non-reconciliation of the figure in the books of the A.G. Orissa and the Reserve Bank of India because the Reserve Bank works out the figure on the basis of information received from the concerned banks daily and does not take into account the corrections if effected later on between the Treasuries and the Banks whereas A.G. receives the figure with due corrections made between the Treasuries and the Banks. This has caused piling the discrepancies between the figure of Reserve Bank of India and that of the A.G., Orissa.

4. The corrections and reconciliations made between the Treasury and the Bank relate to arithmetical accuracy only. In case there is wrong posting of central payment in the State scroll or the vice-versa which is undetected by the Treasuries at the time of sorting out the vouchers and
compiling the accounts, the State scroll and the Central scroll figure furnished by the Bank is not
corrected either by the Treasuries or the banks themselves. The Treasuries account for the payment
or the receipts in the State account or in the Central account as per the actual classification of the
transaction is respective of the fact that in some cases the Bank might have posted the Central payment
in the State scroll or the vice-versa. Such mis-classification is noted by the Treasury and furnished to
A.-G. along with the lists of mis-classification done at the Bank level but correctly posted by the
Treasuries. On the basis of the list of mis-classification and the cash account furnished by the Treasuries
A.-G. is to carry out the necessary adjustments in consultation with the R. B. I for reconciliation of the
mis-classification of the Central transaction in the State Government account or vice-versa. No

5. In short, reconciliation between the figure of the Treasuries and the Bank is a matter of daily
routine and this has to be completed before the monthly account for the Treasury is closed. What
is lacking in the subsequent follow up action in the matter of reporting the correct and the reconciled
figure to the Reserve Bank of India by the concerned Bank which in turn depends on the certificate to
be furnished by the Treasuries on the monthly statement of transactions furnished by the Banks.
The follow up action in the way of intimating the reconciled figure after due verification by the
Treasuries is not taken by the Banks in time. As a result the R. B. I. goes on reporting the figure on the
basis of the daily receipts of the informations from the Banks without making necessary correction
because of non-receipt of the reconciled and corrected figure from the Bank subsequently
and secondly because the Treasuries/ Sub-Treasuries are not correctly verifying
the monthly consolidated
statement of datewise transactions.

6. In order to obviate such difficulties in future it has been decided that the monthly statement of
transactions for the payments and receipts should be furnished by the Agency Banks to the concerned
Treasury/Spl. Treasury/ Sub-Treasury on the 1st working day of the succeeding month as required
by S. R. 382-A (ii) of O. T. C. Vol. I. The Sub-Treasury Officers have to verify and submit the verified and
reconciled date wise monthly transactions received from the Agency Banks to their respective
Treasury Officer before 3rd of the succeeding month as required under S. R. 382-A (iv) of the O. T. C.
Vol.I. The Treasuries and Special Treasuries in return have to verify, reconcile and record the corrected
figure on such statement by the 5th of the said month and forward a copy of such reconciled state-
ment duly corrected wherever necessary to the concerned bank and A.-G., Orissa under
intimation to Government, the F. D. & D. T. I. This reconciled monthly statement of transactions duly certified by the Treasuries should ordinarily be submitted to A.-G. Orissa along with
the monthly accounts and in case such statements are not sent with the monthly accounts it shall
invariably be sent by 10th of the month following which the A.-G. shall competent to treat the account
as incomplete. A Certificate by T. O. for having furnished the copy of verified statement to respective
Bank must be recorded in the copy of the monthly statement of datewise transaction meant for A.-G.
The A.-G. shall also conduct a quarterly review of submission of the verified statements and submit
a report to the Government with a copy to the Director of Treasuries. The D. T. I. shall conduct a
monthly review of submission of verified monthly statements by the Treasuries to A.-G. and the
respective Bank's and furnish his report to the Government by the close of the month following the
month to which the account relates.

7. The above instructions are to be scrupulously followed by the Agency Banks conducting
Government transactions and all T. Os./Special T.Os./Sub- T. Os. including the Part-time Sub-T. Os.
in case there is any default, either on the part of the Bank or on the part of the Treasuries/Special
Treasuries/Sub-Treasuries, such default should be brought to the notice of the undersigned directly
under intimation to the D. T. I. in order to take appropriate action at Government level.

Yours faithfully

P. K. PATNAIK
Secretary to Government
The 25th October 1990

No. 35852-TRC-5/90-F.—In exercise of the powers conferred by rules, 4,4-A and 5 of the Treasury Rules (Orissa) read with rule 16 of the Subsidiary rule of the Orissa Treasury Rules, the Minister of Finance after consultation with the Accountant-General, Orissa, do hereby direct that Appendix 2 of the Orissa Treasury Code, Volume-II, shall be substituted as follows, namely:—

APPENDIX 2

(See Subsidiary Rule 16)

List of Treasuries, Special Treasuries and Sub-Treasuries in Orissa.

Note (1)—The names of the Treasuries, Special Treasuries and Sub-Treasuries have been arranged districtwise. The agency of business transaction of the Treasuries/ Special Treasuries and Sub-Treasuries have been indicated against each serial. The entry "CC" denotes the transaction conducted through "Currency Chest" All the Sub-Treasuries with Currency Chest facilities will be regarded as the Treasury Agencies of the reserve Bank of India for the issue and payment or transfer of Bank drafts. The abbreviations “S. B. I” “U. Co. B.” and “U. B. I” stand for “State Bank of India”, “United Commercial Bank” and “United Bank of India” respectively.

Note (2)—All names are spelt as far as possible in the same way as in the Post Office guide.

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Name of Treasuries, Special Treasuries and Sub-Treasuries</th>
<th>Agency of transaction</th>
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DHENKANAL

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GANJAM

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KALAHANDI

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**PHULBANI**

1 District Treasury, Phulbani   S. B. I.
2 Sub-Treasury, G. Udayagiri   S. B. I.
3 Sub-Treasury, Boudh          S. B. I.
4 Sub-Treasury, Balliguda      S. B. I.
5 Sub-Treasury, Kantamal       S. B. I.
6 Sub-Treasury, Tumudibandha   S. B. I.
7 Sub-Treasury, Daringibadi    S.B.I.

**SAMBALPUR**

1 District Treasury, Sambalpur   S. B. I.
2 Special Treasury, Baragarh    S. B. I.
3 Sub-Treasury, Deogarh        C. C.
4 Sub-Treasury, Kuchinda       S. B. I.

**SUN DAGAR GH**

1 District Treasury, Sundargarh S. B. I.
2 Special Treasury, Panposh     S. B. I.
3 Sub-Treasury, Raigangpur     S. B. I.
4 Sub-Treasury, Bonai           S. B. I.
5 Sub-Treasury, Biramitrapur   S. B. I.
6 Sub-Treasury, Subdega        S. B. I.
7 Sub-Treasury, Hemgiri        U. B. I.
8 Sub-Treasury, Letripada      S. B. I.
9 Sub-Treasury, Koirã          S.B.I.

By or'der of the Governo r

P. K. PATNAIK

Secretary to Government
FINANCE DEPARTMENT
NOTIFICATION
The 27th October 1990.

No.36109—TRC-48/90-F.—In pursuance of rule 15 of the Treasury Rules (Orissa), the Minister of Finance after consultation with the Accountant-General, Orissa, directs that the following amendments shall be made in the subsidiary rules under the Treasury Rules (Orissa), published in Part-II of the Orissa Treasury Code, Volume I, namely:—

AMENDMENTS

In the said rules, in subsidiary rule 318 for the proviso to clause (iii) of sub-rule (1), the following proviso shall be substituted, namely:—

"Provided that Sub-Treasury Officers, Special/District Treasury Officers and Collectors of the districts may order payment of arrears of pension up to Rs. 3,000, Rs. 8,000 and Rs.12,000 respectively in each case and Director of Treasuries and Inspections may order payment of arrears of pension more than Rs.12,000."

By order of the Governor

K. C. BADU
Deputy Secretary to Government

FINANCE DEPARTMENT
No. 36647—TRB-2/90-F.
The 31st October 1990

From

SHRI P. K. PATNAIK
Secretary to Government

TO

The Director of Treasuries & Inspection, Orissa, Bhubaneswar.

Subject—Delay in submission of monthly accounts to the A.-G., Orissa regarding fixation of responsibility thereon.

Sir,

As per the instruction of the Government issued in this Department letter No.11548-F., dated the 7th March 1981 the due date for submission of accounts by the Treasuries to the Accountant-General, Orissa has been fixed as indicated below:—

List of Account                      Due date of submission
1. 1st list of payment with vouchers covering transactions up to 18th of the month. 21st of the same month
2. 2nd list of payment with vouchers covering transactions from 19th to the end of the month and cash account with receipt schedule. 5th to 8th of the following month
Subsequently all Treasury Officers, Special Treasury Officers were instructed by the D.T.I. in his letter No.17005 (22), dated the 30th July 1987 to furnish copies of list of payment, Cash Account and monthly closing abstracts to the Finance Department and D.T.I. on the same due dates as has fixed for submission to A.-G., Orissa.

2. On cursory review of the information received so far, it appears that the instructions of the Government have been followed more in breach than in observance. This is a highly dangerous tendency gradually developing on the part of the Treasury Officers and the Accountants. This has to be curbed at any cost. In this connection it may be indicated here that all District Treasuries and almost all Special Treasuries have been provided with 4 (four) Accountants, i.e. one for overall supervision, one for payment compilation, one for receipt compilation and one in connection with Provident Fund Accounts of the Aided Educational Institutions. From the casual manner in which the accounts are being submitted, it appears that the Accountants posted for this specific job have altogether forgotten their duties and responsibilities. The Government can no longer be a passive onlooker to the negligence and utter callousness of the concerned officers and staff.

3. In enclosing herewith a statement showing the delay in submission of second list of Accounts for the month of September, 1990, I would request you to obtain the explanation of the defaulting Treasury Officers, Accountants and take appropriate drastic action against the defaulting person/persons under intimation to Government. In future if a particular Treasury/Spl. Treasury/Sub-Treasury does not submit the account in time, the Treasury Officer and the concerned Accountants shall be prima facie held responsible for disobedience of Government orders and negligence of duty and accordingly, the non-gazetted staff responsible for the same should be placed under suspension immediately pending enquiry. In case of Treasury Officers/Spl. Treasury Officers/Sub-Treasury Officers a report may be sent to Government on a priority basis about the defaulting Treasury Officers/Spl. Treasury Officers/ Sub-Treasury Officers for taking appropriate action at Government level. This has to be strictly enforced.

All Treasury Officers/Special Treasury Officers/Sub-Treasury Officers are being informed accordingly.

Yours faithfully

P. K. PATNAIK
Secretary to Government

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DELAY IN SUBMISSION OF ACCOUNTS BY TREASURIES / SPECIAL TREASURIES FOR THE MONTH OF SEPTEMBER 1990

<table>
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<th>Due date for submission of a/cs to A.-G./D.T.I.</th>
<th>Date on which the a/cs are actually submitted</th>
<th>Number of days delayed</th>
<th>Remarks</th>
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<td>11-10-1990</td>
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<td>Special Treasury, Jajpur</td>
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<td>5th to 8th of October</td>
<td>Not yet submitted</td>
</tr>
<tr>
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<td>---------------</td>
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<td>------------------</td>
</tr>
<tr>
<td>1</td>
<td>District Treasury</td>
<td>Puri</td>
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<td>16-10-1990</td>
</tr>
<tr>
<td>2</td>
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<td>Ditto</td>
<td>15-10-1990</td>
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<td>3</td>
<td>Special Treasury No. II, Bhubaneswar</td>
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<tr>
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<td>Balasore</td>
<td>Ditto</td>
<td>10-10-1990</td>
</tr>
<tr>
<td>5</td>
<td>Special Treasury</td>
<td>Bhadrak</td>
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<td>08-10-1990</td>
</tr>
<tr>
<td>6</td>
<td>District Treasury</td>
<td>Baripada</td>
<td>Ditto</td>
<td>Not submitted</td>
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</table>

**Northern:**

<table>
<thead>
<tr>
<th></th>
<th>District Treasury</th>
<th>Sambalpur</th>
<th>5th to 8th of October</th>
<th>22-10-1990</th>
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<tr>
<td>1</td>
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</tr>
<tr>
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<td>Panposh</td>
<td>Ditto</td>
<td>06-10-1990</td>
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<td>Dhenkanal</td>
<td>Ditto</td>
<td>16-10-1990</td>
<td>8</td>
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<tr>
<td>5</td>
<td>Special Treasury</td>
<td>Angul</td>
<td>Ditto</td>
<td>09-10-1990</td>
<td>1</td>
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<tr>
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<td>Balangir</td>
<td>Ditto</td>
<td>17-10-1990</td>
<td>9</td>
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<tr>
<td>7</td>
<td>District Treasury</td>
<td>Keonjhar</td>
<td>Ditto</td>
<td>10-10-1990</td>
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**Southern:**

<table>
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<tr>
<th></th>
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<th>Ganjam</th>
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<tr>
<td>1</td>
<td>Special Treasury</td>
<td>Berhampur</td>
<td>Ditto</td>
<td>19-10-1990</td>
<td>11</td>
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<tr>
<td>2</td>
<td>District Treasury</td>
<td>Koraput</td>
<td>Ditto</td>
<td>Not submitted</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Special Treasury</td>
<td>Jaypore</td>
<td>Ditto</td>
<td>11-10-1990</td>
<td>3</td>
</tr>
<tr>
<td>4</td>
<td>District Treasury</td>
<td>Phulbani</td>
<td>Ditto</td>
<td>08-10-1990</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>District Treasury</td>
<td>Kalahandi</td>
<td>Ditto</td>
<td>10-10-1990</td>
<td>2</td>
</tr>
</tbody>
</table>
From

SHRI P. K. PATNAIK,
Secretary to Government

To

(As per list enclosed)

Subject—Non-submission/late submission of daily Bank scrolls and monthly consolidated statement of daily scrolls to the Treasuries and mis-classification in the State Government Account.

Sir,

It has been brought to the notice of the Government that most of the Agency banks conducting Government transactions are not submitting the daily bank scrolls complete in all respect along with all the paid vouchers and receipted challans to the concerned Treasury/Special Treasury/Sub-Treasury in the first hour of the next working day following the date of transactions. Some times the delay ranges from few days to few months even. Again some banks submit scrolls for few transactions but not for all the transactions of the day at a time and that too Bank scrolls are also not accompanied with all the supporting receipted challans and vouchers. This casual and haphazard submission of daily scrolls contributes to the avoidable delay in compilation of Government accounts both at the Treasury level and Accountant-General’s level. This has to be eschewed.

2. It is seen from the cash account furnished by the Treasuries that there is always mis-classification of central transactions in the State scrolls and vice versa. A little care on the part of staff preparing the scroll shall avoid unnecessary paper work in future. The concerned Treasury Officers are also being instructed to prominently mention “Central” in red ink on the top of the relevant vouchers/challans for facility of identification of central transactions by the staff of the Agency banks.

3. As per S. R. 382-A of the Orissa Treasury Code, Volume-I the agency bank is required to submit the extract of daily payments and receipts for the entire month to the concerned Treasury/Special Treasury/Sub-Treasury by first working day of the succeeding month. This statement of daily transactions for the month, invariably should contain the correct figure which has already been worked out in consultation with the Treasuries at the stage of compilation of daily accounts. Such monthly statements are not being submitted by the Agency banks in time as required under S. R. 382-A of the O. T. C., Volume I. This non-submission/late submission has contributed to piling up of discrepancies in the Reserve Bank deposit figure from months to month. All the Agency banks conducting the Government transactions should be instructed to strictly adhere to the codal provisions in the matter of submission of both daily scrolls and submission of monthly daily transactions.

4. In order to avoid delay in the compilation of Government accounts at different stages minimise the discrepancies in the Reserve Bank deposit figure and reduce the mis-classification of transactions, it is requested that all the agency banks under your control conducting Government transactions may kindly be instructed suitably on the lines indicated in the foregoing paras.

Yours faithfully

P. K. PATNAIK
Secretary to Government
LIST

1. Chairman, State Bank of India, Central Office, New Administrative Building, Madame Camac Road, Bombay-400001.

2. Chairman and Managing Director, United Commercial Bank, 10, B. T. M. Sarani Calcutta-700001

3. Chairman and Managing Director, United Bank of India, 16-Old Court House Street, Calcutta

4. Chairman and Managing Director, Bank of India, Express Tower, Nariman Point, Bombay-400021

5. Chairman and Managing Director, Canara Bank, Canara Bank Building, 12-J. P. Road, Post Box No. 6648, Bangalore-2.

6. Executive Director, Allahabad Bank, Netaji Subash Bose Road. Calcutta-1

7. Chairman and Managing Director, Central Bank, Chandar Mukhi, Mariman Point, Bombay-400021

8. Chairman and Managing Director, Indian Bank, 31, Rajajee Road, Post Box No. 1384, Madras-600001

FINANCE DEPARTMENT

Memo No. 5666 (220)—TRB-7/91-F.

The 19th February 1991

To

All Departments of Governments/All Heads of Department

Sub:—Measures to prevent rush of expenditure towards fag end of financial year, 1990-91.

The undersigned is directed to say that large number of bills are usually presented in the Treasuries/Special Treasuries/Sub-Treasuries towards the fag end of the financial year. Presentation of a large number of bills within a short span during the last phase of the financial year results in rush of expenditure which affects the Ways and Means position of the State, imposes heavy strain on the staff, impedes proper scrutiny of the bills leading to avoidable financial irregularities and makes it difficult for the Bank to cope with the pressing demands for payment. With a view to minimising the strain on the Treasury and the Bank and preventing heavy rush of expenditure and with a view to facilitating smooth conduct of business by the Treasuries/Sub-Treasuries, it is impressed upon all concerned that the following instructions may please be followed scrupulously:

(i) All claims for payment including those covered under the 2nd Supplementary should be presented to the Treasuries/Special Treasuries/Sub-Treasuries by the 15th March 1991.

(ii) Resubmission of bills objected to earlier after due compliance, will be allowed up to the 20th March 1991.

(iii) Presentation of fresh bills at the Treasuries/Special Treasuries/Sub-Treasuries after the 15th March 1991 but within the 20th March 1991 may be allowed with the specific prior permission of the Collector of the concerned district or by the concerned Treasury/Special Treasury/Sub-Treasury Officer, duly authorised in writing by the concerned Collector. In no circumstance, any bill, shall be entertained after the 20th March 1991.

(iv) The bills which underrules are passed by transfer credit to deposit heads and P. L. Account may, however, be accepted by the Treasury/Special Treasury/Sub-Treasury upto the 20th March 1991 and dealt with as per the provisions of the Orissa Treasury Code and other instructions issued on the subject.
2. The data lines indicated in the preceding paragraph may please be strictly adhered to by all concerned as 29th March is a Public Holiday, 30th March is half holiday for Banks and 31st March 1991 is a Sunday.

3. The Departments of Government and Heads of Departments are requested to issue immediate instructions to the Drawing and the Disbursing Officers under their control to comply strictly with the above instructions. They are advised to ensure that authorities competent for sanction of expenditure/allotment of funds under their control communicate sanction/allotment order to concerned drawing and Disbursing Officers in time.

N. R. DUBEY
Additional Secretary to Government

FINANCE DEPARTMENT

OFFICE MEMORANDUM

No. 26797—Bt.-I-16/90-F.

The 3rd August 1990

Sub:-Economy Measures

There has been considerable increase in revenue expenditure in the recent past giving rise to large revenue deficits from year to year. This trend has to be checked and revenue deficit has to be contained if not reduced substantially, in order to generate the surplus for capital investment. Substantial increase in Plan size in the current year has also made it obligatory to conserve resources. Accordingly it has been decided that all Departments of Government and their subordinate offices should observe strict economy in expenditure as indicated below.

2.1 Due to severe resource constraints it is imperative that all Departments of Government curtail expenditure to the extent of 10 per cent of the total budget provision of 1990-91 in the Non-Plan Sector. The details of the areas where cuts are being made to aggregate to 10 per cent of the total budget provision should be worked out by the Departments concerned. Detailed statement of cuts effected may be intimated to Finance Department by the 20th August 1990 at the latest.

2.2 No new post shall be created during the current year nor any post be up-graded warranting any increase in non-plan expenditure posts already created but lying vacant for one year or more shall not be filled up without approval of Government in Finance Department. Departments of Government may assess the number of such posts of each category which are considered absolutely essential in respect of offices subordinate to them and submit proposals to the Finance Department before the 30th September 1990. No proposals for filling up of vacant posts in the non-plan sector would be considered thereafter. The proposal which may be referred to Finance Department should contain a certificate from the Office, who is the head of the Administrative Department that the Department have made a thorough scrutiny of the staff requirements and are satisfied that the posts proposed to be filled are absolutely necessary. In making such scrutiny conscious efforts need to be made to identify posts under all on-going schemes which may be redundant or may have outlived their utility. All such posts declared redundant will be adjusted against new posts to be created, so that there is no occasion for any retrenchment of staff.

3. All proposals for creation of new posts for implementation of new schemes in Plan Sector, if any, may be examined in detail keeping in view the staff in position in Non-Plan and Plan Sectors. In case the Secretary of the Administrative Department is satisfied that fresh creation on posts is unavoidable, the proposal along with complete list of existing staff of the proposed category both under Non-Plan and Plan may be submitted to Finance Department after concurrence of Planning & Co-ordination.
Department. The proposal shall also indicate the number of posts that can be filled in by suitable redeployment from other programmes. Approval of Government in Finance Department would be necessary before any Post is created in the Plan Sector.

4.1. Strict economy shall be observed in expenditure under the following units both in the Plan and Non-Plan Sectors:

(i) Travelling Allowance;
(ii) Office Expenses;
(iii) Telephone charges;
(iv) Electricity and Water charges;
(v) P. O. L.;
(vi) Rent, Rates and Taxes;
(vii) Other contingent expenditures.

4.2. Provisions under the above items shall not be augmented either by reappropriation or supplements. Controlling Officers shall examine inter-se priority among the items under each group and should plan out expenditure suitable for the whole year.

4.3. Electricity and water charge dues and rent, rates and taxes as provided for in the Budget may be paid to the authorities concerned in time to avail the rebates, etc., and well ahead of the closure of the financial year according to instalments due.

4.4. Journey by air in respect of non-entitled Government Officers shall not be permitted and the Government Officers who are entitled to such journey, may restrict it to the minimum. This should also be followed by Officers of the Public Corporations and Co-operative Institutions.

4.5. Subscribers trunk dialing facilities shall not be provided in the offices and residences of officers below the rank of Additional Secretaries, Heads of Departments, Collectors, Superintendent of Police, D. I..Gs. and Sub-Collectors who alone may have the S. T. D. facilities in their offices and residences. It may be ensured that telephone charges in respect of telephones whether in office or in residence do not exceed the average of the charges paid in the year 1987-88, 1988-89 and 1989-90. The Administrative Departments are requested to report to the Finance Department last three years average expenditure on telephones by the 15th August 1990 so that the ceiling could be indicated to each Department.

5.1. No vehicle, staff car, or jeep shall be purchased without prior approval of Finance Department except for replacement or for new departments and Ministers for whom no vehicles were provided in the past. Any expenditure on air conditioning of vehicle or purchase of accessories shall not be incurred and vehicles shall be purchased only at the D. G. S. & D. rates. The instructions issued in Finance Department Memo. No. 19058/F., dated the 12th April 1979 regarding economy in expenditure on P O L shall be strictly observed. Owing to the rise in price of P O L and the need for conservation of energy there is need for even more stringent control in this matter. No Government vehicle or vehicles belonging to or taken on hire by State Public Sector Undertakings or Government agencies, Local Bodies and Co-operatives, shall be used on Saturdays and Sundays except
on law and order problems or requirement of unavoidable urgent works in the field. Attention is invited in this context to these instructions conveyed in the D. O. letter No. ECK-46/90/42397, dated 31st July 1990 of the Additional Chief Secretary addressed to all Secretaries to Government, Heads of Departments and Collectors. Since additional funds shall not be provided, expenditure may be suitably investigated and further and paper reference to the said letter shall be made.


5.2. The requirement of vehicles in Government Department and Corporations may be reviewed in order to cut down the number as well as fuel consumption drastically. Use of buses in stead of journey by cars will be preferred, wherever it is possible.

5.3. In consonance with the provisions contained in rule 3 of the Rules Regulating Control and Use of Government vehicles, Government is contemplating to withdraw all excess vehicles from different offices of the Government after taking into consideration the entitlement scale of officers of the said departments. A vehicle found in excess will be kept under a central pool to be constituted for such vehicles of the Secretariat Departments and Heads of Departments Offices. Ceiling for use of POL etc. shall be prescribed for each vehicle whether in pool or in the office attached to any officer. In case of the vehicles allotted to field offices and officers, the Commerce & Transport (Transport) Department in their letter No. LC-II-Gen. 135/79/84/26(84)/F., dated 15th May, 1979 have prescribed the level of fuel consumption for different offices and officers in paragraph-1 which has been subsequently revised as per quantities mentioned in paragraph-2 of the said letter to effect further economy. The ceiling of consumption of petrol and fuel by different field functionaries as indicated in paragraph-2 of the said letter may be adhered to but not at the cost of law and order controlling authorities and emergent field work of peoples interest. The limit of consumption of fuel, indicated in paragraph-1 may be taken as the outer limit and any requirement in excess of the limit mentioned paragraph-2 and paragraph-1 may have to be got approved by the next higher authority. As regards the fixation of ceiling of consumption for Heads of Department and Departments of Government, the consumption of petrol/ fuel in 1989-90 may be taken as the level of consumption for fixing the ceiling. Each of Head of Department and Department of Government shall work-out the level in respect of their respective offices and ensure that the limits so worked out are not exceeded. Copy of the instruction issued by the Commerce & Transport (Transport) Department dated 15th May, 1979 is enclosed for reference of all concerned.

Commerce & Transport (Transport) Department in their letter No.19841 (85)/T., dated 17th December, 1984, No.17202 (90)/T., dated 10th November, 1987 and No. 2165 (13), dated 7th February, 1990 have also prescribed the average expected kilometrage to be covered per litre of fuel in respect of different categories of vehicles. All concerned will please ensure that these norms are strictly adhered to in using the vehicles. The reasons for fall in performance standards with regard to expected kilometrage prescribed may be suitably investigated and proper remedial action taken by the Heads of Offices concerned to prevent any drift therein.

Copies of the relevant letters dated 17th December, 1984, 10th November, 1987 and 7th February, 1990 issued by the Commerce & Transport (Transport) Department are enclosed for reference of all concerned.

6. Instruction have been issued in Finance Department Memo. No.30403/F., dated the June 1980 on economy in the use of paper and other stationery articles. Fruits have gone up further and paper continues to be in short supply. The instructions for typing and cycletyping in single space and photo-copying on both sides of the paper may be enforced. Strict control may also be exercised on office contingencies and expenditure on printing, telegrams and telephones.
7. No new furniture and fittings may be acquired for existing offices. Ostentatious expenditure on renovation, remodelling, acquisition of furniture, fixtures, furnishing etc. of Government Offices may be avoided completely. The existing delegation of financial powers regarding purchase of furniture, fixtures and fittings shall not be exercised except in case of a new office in which case ordinary steel furniture could be acquired within the delegated financial powers. As far as practicable purchase of wooden furniture may be avoided.

8. Austerity shall be observed in organising State functions, receptions and in extending State hospitality and arranging entertainment at State's expenses. Refreshment in office meetings shall be limited to the minimum necessary.

9. The expenditure on Central Plan Schemes, Centrally Sponsored Plan Schemes and Schemes financed by Government of India and other financing agencies may be strictly limited to the allocations and releases received from Government of India/such agencies during 1990-91. Where such expenditure is reimbursed by the Central Government after the same is incurred by the State Government, efforts may be made by the Administrative Department to ensure that the reimbursement is received within one month. The Administrative Department may review such schemes from time to time and take appropriate steps about such reimbursements and in case of delay beyond private steps about such reimbursements and in case of delay beyond a period of two months, no further expenditure may be incurred on the Central or Centrally Sponsored Plan Schemes, without concurrence of the Finance Department. A report on this may be furnished to Finance Department under signature of the Secretary of the Administrative Department bi-monthly (June, August, October, December, February), Schemes which are cleared by the Central Ministries towards the month of February and March may be implemented only with specific sanction of Finance Department.

10. Procurement of materials from the D.G.S. & D. by the Engineering Wings shall be kept limited to the amount of deduction made towards current supplies in calculating the limit of letter of credit. In other words if the Chief Engineers concerned notice that the supply of materials is more than the amount already deducted for such supplies in previous year or more than the amount proposed to be deducted in current year, the postion may be intimated to Finance Department and the corresponding amount of letter of credit be surrendered.

11. Strict control may be exercised in the acquisition of machineries and equipments keeping in view optimum utilisation of existing machineries and equipments. All condemned light and heavy vehicles, trucks, machineries and equipments may be disposed of within six months. The vehicles and machineries etc., which are likely to be rendered unserviceable due to expiry of the prescribed life period or/and kilometre coverage may be arranged to be condemned and disposed of in a phased manner within next three years.

12. The Engineering Organisation under the Works, Irrigation, Energy, Rural Development, Housing and Urban Development Departments may not go in for purchase of new machineries and equipments except where such provision has been specifically made in the plan. Where new purchases for replacement in the Non-Plan deemed necessary, prior concurrence of the Finance Department may be obtained. The proposal shall contain details indicating the existing position of Plant and Machineries both in the Non-Plan and Plan sectors and justification for the acquisition of Plant and Machineries. The Administrative Departments and Heads of Departments may review the provisions made in the budget in this regard with a view to identifying savings.

13. Other instructions and economy measures prescribed in Finance Department letter No. 1-1-9/86-22725 (3)/F. dated the 11th April, 1986 (copy enclosed) with regard to ban on appointment of work charged or N.M. R. employees management of stores and all other matters may be strictly implemented by the officers of Works, Irrigation Energy and Rural Development and Housing and Urban Development Departments.
14. The possibility of utilising available space including surplus space available in the compounds of Bungalow for constructing Blocks of Flats for accommodating large number of employees may be examined.

15. Immediate review be made for drastic reduction in different items of non-essential Non-Plan expenditure.

16. The concerned Administrative Department shall make every effort to achieve fully the levels of receipt and recoveries as per targets fixed in the budget. Review meetings will be taken up by Chief Secretary / Additional Chief Secretary and the result of review be communicated to the Finance Department from time to time.

17. While releasing provision of share capital, grants, subsidy and assignment either under Plan and / or Non-Plan, the arrear outstanding loans, advances, interests and guarantee commissions etc., recoverable from the Undertakings concerned may be correctly assessed and adjusted against any fresh release. Where such releases are proposed to be made in deviation of this stipulation, concurrence of Finance Department may be taken.

18. These instructions are in continuation of Finance Department circulars issued previously on the subject and will continue to be effective unless withdrawn.

P. K. PATNAIK
Secretary to Government

COMMERCE & TRANSPORT (TRANSPORT) DEPARTMENT

No. 19841(85)—L. C. II. Gen.-113/84-T.

The 17th December 1984

From

Shri D. Rout, O. S. S.
Deputy Secretary to Government

To

All Secretaries of Departments of Government

All Heads of Departments

All Collectors.

Sub.—Consumption of fuel in different types of vehicles—Fixation of kilometreage

Sir,

In partial modification of this Department letter No. 18137—TAR-I-Gen.-1/75-T., dated the 17th December 1975, I am directed to say that a number of different types of diesel vehicles are
Now plying on road and there has also been some improvement in the engines of petrol vehicles. Taking into account the changed position it has been found that the expected kilometrage to be covered per litre of fuel shall be as indicated below:

## Minimum Expected Fuel Consumption—kilometrage per litre of fuel

<table>
<thead>
<tr>
<th>Diesel Vehicles</th>
<th>Plain Road</th>
<th>Hilly Road</th>
<th>Town Run</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jeep with M. D. 2350 (Diesel)</td>
<td>10 Kms.</td>
<td>9 Kms.</td>
<td>8 Kms.</td>
</tr>
<tr>
<td>Jeep with FDP 4.90</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PEUGEOT ENGINE (Diesel)</td>
<td>11.5 Kms.</td>
<td>10.5 Kms.</td>
<td>10 Kms.</td>
</tr>
<tr>
<td>Standard 20 (Diesel)</td>
<td>9 Kms.</td>
<td>8.5 Kms.</td>
<td>8 Kms.</td>
</tr>
<tr>
<td>Hindustan Trekker (Diesel)</td>
<td>11 Kms.</td>
<td>10 Kms.</td>
<td>9 Kms.</td>
</tr>
<tr>
<td>Tata Trucks &amp; Buses (Diesel)</td>
<td>5 Kms.</td>
<td>4.5 Kms.</td>
<td>4.5 Kms.</td>
</tr>
<tr>
<td>Layland Trucks &amp; Buses (Diesel)</td>
<td>4.5 Kms.</td>
<td>4.2 Kms.</td>
<td>4.2 Kms.</td>
</tr>
<tr>
<td>Hindustan Trucks &amp; Buses (Diesel)</td>
<td>5 Kms.</td>
<td>4.5 Kms.</td>
<td>4.5 Kms.</td>
</tr>
<tr>
<td>Ambassador Cars (Diesel)</td>
<td>11 Kms.</td>
<td>10 Kms.</td>
<td>9.5 Kms.</td>
</tr>
<tr>
<td>Matador Vans (Diesel)</td>
<td>11 Kms.</td>
<td>10 Kms.</td>
<td>9.5 Kms.</td>
</tr>
<tr>
<td><strong>PETROL VEHICLES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Jeep (Petrol)</td>
<td>7 Kms.</td>
<td>6 Kms.</td>
<td>5 Kms.</td>
</tr>
<tr>
<td>Fiat/Premier President/Premier Padmini (Petrol)</td>
<td>13 Kms.</td>
<td>12.5 Kms.</td>
<td>11 Kms.</td>
</tr>
<tr>
<td>Ambassador Car (Petrol)</td>
<td>10 Kms.</td>
<td>9 Kms.</td>
<td>8 Kms.</td>
</tr>
</tbody>
</table>

This disposes of letter No. 16691-Election, dated the 15th December 1984 of Home (Election) Department.

The receipt of the letter may kindly be acknowledged.

Yours faithfully

D. ROUT

Deputy Secretary to Government
From
Shri D. K. Bose, O. S. S. (1),
Deputy Secretary to Government

To
All Secretaries of Department of Government
All Heads of Department/All Collectors.

Subject—Consumption of fuel in different types of vehicles—Fixation of Kilometrage.

Sir,

In continuation of this Department letter No. 19841 (85), dated the 17th December 1984 on the above subject. I am directed to say that the expected kilometrage to be covered per litre of fuel in respect of the following vehicles shall be as indicated below:

<table>
<thead>
<tr>
<th>Vehicle</th>
<th>Plan Road</th>
<th>Hilly Road</th>
<th>Town Run</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maruti Cars</td>
<td>20</td>
<td>18</td>
<td>17</td>
</tr>
<tr>
<td>Maruti Vans</td>
<td>17</td>
<td>15</td>
<td>14</td>
</tr>
<tr>
<td>Maruti Jeeps</td>
<td>14</td>
<td>12</td>
<td>11</td>
</tr>
</tbody>
</table>

The receipt of this letter may please be acknowledged.

This supersedes this Department letter No. 16620 (90)/T., dated the 20th October 1987.

Yours faithfully,
D. K. BOSE
Deputy Secretary to Government

Copy of letter No. 2165(13)/T., dated the 7th February 1990 from Deputy Secretary to Government, Transport Department addressed to Collectors.

Subject—Consumption of fuel in different types of Vehicles—Fixation of Kilometrage in Mini Trucks

In continuation of this Department letter No. 19841 (85)/T., dated the 17th December, 1984 and No. 17202 (90)/T., dated the 10th November, 1987 on the above subject. I am directed to say that the kilometrage to be covered per one litre of fuel in respect of a Mini Truck shall be eight Kms. in short routes/rough roads/Ghat roads and ten Kms. in long plain roads provided the vehicle is in order and properly turned up.

The receipt of this letter may please be acknowledged.

D. K. BOSE
Deputy Secretary to Government
From
Shri R. K. Bhujabal

Commissioner-cum-Secretary to Government

To
The Secretary to Government, Works Department/I. & P. Department/Housing & U. D. Department

Subject—Economy Measures

Sir,

A substantial part of the plan efforts of the Government is by way of investment in execution of works. With the increase of investments from year after year the need for conservation of resources by way of economy in entertainment of staff, better management practices, optimum utilisation of existing machineries and inventory control have become imperative. The measures indicated below are, therefore suggested, for being scrupulously followed by the field officers of the Engineering Organisation of the State Government.

1. Contractors engaged for execution of works in projects and other big works are expected to utilise their own machineries. The Policy of utilisation of heavy machineries for Departmental execution of work etc., shall be that the cost of the machineries and their operation and maintenance charges are fully met by way of recovery of hire charges.

2. The stores verification organisation in the Engineering Departments are now headed by a Superintending Engineer. While conducting verification of stock, this organisation should make an intensive check of available inventories and indicate the quantum of surplus and idle stores and slow moving items for transfer of stores from one depot to another for consumption. This would keep fresh procurements restricted to the actual need so that idle stores provide additional resources through consumption in work.

3. A squad from out of the officers in each circle should review the available inventory of machineries in the Divisions and suggest immediate condemnation and disposal of unserviceable machineries and arrange suitable deployment for optimum use of the rest serviceable machineries.

4. All condemned light and heavy vehicles, trucks, machineries and equipments should be disposed of within six months. The vehicles and machineries which are likely to be unserviceable due to expiry of prescribed life period and coverage may be arranged to be condemned and disposed of in a phased manner within next three years.

5. Strict control should be exercised in the matter of acquisition of stores through D. G. S. & D. A review of materials still to be received against indent placed with various suppliers should be made before further indents are placed under D. G. S. & D. rate contract and the procurements are motivated.
by the concerned Chief Engineers. A statement showing cost of materials still to be received, materials proposed to be procured in addition, balance of 2 per cent payments to be made to suppliers and total D. G. S. & D. payments involved during the year be furnished by the Chief Engineers to the Finance Department during April in order to consider release of funds through Letter of Credit.

6. (i) The ban on appointments to work-charged establishment shall continue. On the transfer of persons borne in "Work-charged establishment" to "Wages" in regular establishment, no substitute shall be entertained and the posts in work-charged establishment shall automatically stand abolished.

(ii) In case of execution works through contractors and maintenance of roads, buildings, embankments etc., for which personnel on wages and work-charged establishment as per prescribed norm are entertained, the question of entertainment of labour in N. M. R. does not arise and such appointment should not be made.

7. (i) In case of departmental execution of new works by way of engagement of labour, substantial part of the work done being susceptible to measurement the payment of wages on N. M. R. shall commensurate with the value of work done.

(ii) Entertainment of staff on N. M. R. for works stating that the work done is not susceptible to measurement should be discouraged and such engagement in exceptional and urgent cases also be subjected to post review at the level of Superintending Engineer, once bimonthly so that such entertainments are reduced to minimum.

(iii) All N. M. R. personnel found surplus should be discontinued from the rolls. In case some of the N. M. R. personnel are required for execution of works in other projects they may be engaged a fresh by the concerned project authorities.

8. Expenditure are being continued to be incurred on works without appropriation and on deposit works in excess of deposits received. Besides in proper utilisation of Letter of Credit these result in exceeding the appropriation available under "Suspense" strict instruction may be issued to Field Officers to avoid such irregular bookings.

The above instructions are in continuation of economy measures suggested in F. O. M. No. 32972/-F., dated the 30th August 1985 and No. 7325-F., dated the 17th February 1986, and shall continue to be in force untill further orders. These instructions issue with the approval of the Council to Ministers.

Yours faithfully,

R. K. BHUIJABALI
Commissioner-cum-Secretary to Government
Subject—Economy in consumption of fuel in Departmental vehicles.

I am directed to say that maximum monthly ceilings for fuel consumption for different categories of officers had been prescribed in this Department G. O. No. 18137(107), dated the 17th December, 1975, as a measure for effecting economy in fuel consumption. For convenience of reference such monthly ceilings and the categories of officers to whom they were applicable are reproduced below:

(a) For District Level Officers 200 ltrs. p.m.

(b) For District Level Officers like Collector, who have to move out intensively 225 ltrs. p.m.

(c) For Officers having Sub-Divisional jurisdiction 150—175 ltrs. p.m.

(d) For Block Development Officers 150 ltrs. p.m.

2. Instructions have in the meantime been received in F & C. S. Department G. O. No. 17087(100) dated the 12th April 1979 for effecting a saving of 15 per cent in consumption of petrol by Government Departments and Public Sector undertakings during 1979-80. A reduction of the monthly ceilings, indicated above, by a margin of 15 per cent therefore, called for, such revised monthly ceilings of consumption petrol are indicated below:

(a) For District Level Officers 170 ltrs.

(b) For District Level Officers like Collector, who are required to undertake intensive tours 190 ltrs.

(c) For Officers having sub-divisional jurisdiction 125—150 ltrs.

(d) For Block Development Officers 135 ltrs.

3. As regards ceiling for consumption of petrol for Officers attached to the Offices of Heads of Departments and Departments of Government it is clarified that the actual consumption of petrol in 1978-79 in respect of every vehicle should be treated as the base figure and the physical target of petrol consumption for the current year should be fixed by reducing the said base figure by a margin in 15 per cent in respect of every vehicle.

4. There revised instructions may kindly be brought to the notice of all subordinate officer of under your control. They may also be suitable instructed to observe the above limits. scrupulously. These instruction shall also apply to the bodies corporate/Government undertakings and Institutions owned by Government suitable instructions to them may be issued by the respective Department of Government.

5. Receipt of this letter may kindly be acknowledged.
THE ORISSA SALES TAX (AMENDMENT) ACT, 1990

AN ACT FURTHER TO AMEND THE ORISSA SALES TAX ACT, 1947

Be it enacted by the Legislative of the State of Orissa in the Forty-first Year of the Republic of India as follows:

1. (1) This Act may be called the Orissa Sales Tax (Amendment) Act, 1990.

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

2. In section 4 of the Orissa Sales Tax Act, 1947 (hereinafter referred to as the principal Act),—

(a) in sub-section (1),—

(i) for the words, brackets and figure "Orissa Sales Tax (Amendment) Act, 1981" the words, brackets and figure "Orissa Sales Tax (Amendment) Act, 1990" shall be substituted;

(ii) for the letters and figure "Rs. 50,000" the letters and figure "Rs. 1,00,000" shall be substituted; and

(b) in sub-sections (2), (3) and (4), for the letters and figures "Rs. 50,000, wherever they occur, the letter and figure "Rs. 1,00,000" shall be substituted.

3. In section 5 of the principal Act—

(i) in sub-section, (1) for the words"sixteen per cent", the words "twenty-five per cent" shall be substituted and

(ii) in sub-section (2), in clause (A), in sub-clause (a), in item (ii), in Explanation II., the words "obtainable from the prescribed authority" shall be deleted.
4. After section 5 of the principal Act, the following section shall be inserted, namely:

"5-A. (1) Every dealer whose gross turnover during any year exceeds rupees ten lakhs shall, in addition to the tax payable by him under this Act, also pay a surcharge at the rate of ten percentum of the total amount of the tax payable by him.*

Provided that the aggregate of the tax and surcharge payable under §4 of 1956 this Act shall not exceed to respect of goods declared to be of special importance in inter-State trade or commerce by Section 14 of the Central Sales Tax Act, 1956, the rate fixed by Section 15 of the said Act:

Provided further that in the case of an assessment year which has commenced before the commencement of the Orissa Sales Tax (Amendment) Act, 1990, the turnover of the whole of such assessment year shall be taken into account for purposes of determining whether the dealer is liable to pay surcharge under this Section but the surcharge shall be payable only in respect of that part of the turnover which relates to the period after the commencement of this Section.

(2) All provisions relating to the payment, assessment, recovery and refund of the tax under this Act shall, as far as may be, apply to the payment, assessment, recovery and refund of the surcharge.

(3) Notwithstanding anything to the contrary contained in any other provision of this Act no dealer mentioned in sub-section (1), who is liable to pay surcharge, shall be entitled to collect the amount of this surcharge*.

5. In Section 9 of the principal Act, in clause (b) of sub-section (6) for the letters and figure "Rs. 50,000", the letters and figure "Rs. 1,00,000" shall be substituted.

6. In Section 9-C of the principal Act, in sub-section (1), for the words "fifty thousand rupees" the letters and figure Rs. 1,00,000 shall be substituted.

7. For the removal of doubts, it is hereby declared that the liability of any dealer to pay tax under the Principal Act in respect of any period prior to the date appointed by notification under sub-section (1) of Section 4 of the Principal Act as amended by this Act shall not in any way be affected by any amendment made under this Act.

By order of the Governor

S. K. Mohanty
Secretary to Government
THE ORISSA SALES TAX (AMENDMENT) ACT, 1990

TABLE OF CONTENTS

EXAMPLE:

SECTIONS:

1. Shot title and Commencement
2. Amendment of section 4
3. Amendment of section 5
4. Insertion of new section 5-A
5. Amendment of section 9
6. Amendment of section 9-C
7. Removal of doubts
S. R. O. No. 364/90—In exercise of the powers conferred by section 6 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby direct that the following amendments shall be made in the notification of the Government of Orissa in the Finance Department No. 20266-CTA-14/76-F., dated the 23rd April 1976 and further directs that the said amendment shall come into force from the 1st day of July, 1990.

AMENDMENT

In the Schedule to the said notification—

(a) after Serial Nos. 11-A and 38-B occurring under column (1), the following new serial numbers and entries shall be inserted respectively under appropriate columns, namely:

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Description of goods</th>
<th>Condition and exceptions subject to which exemption has been allowed</th>
</tr>
</thead>
<tbody>
<tr>
<td>“11-B”</td>
<td>Fish Seeds, Fries and Fingerlings”</td>
<td></td>
</tr>
<tr>
<td>“38-C”</td>
<td>Vegetable seeds”</td>
<td></td>
</tr>
</tbody>
</table>

(b) for the entries in columns (2) and (3) occurring against serial numbers 1-A, 22, 27, 29, 30-A, 30-K, 36, 37 and 38.

In column (1), the following entries shall be substituted under appropriate columns, namely:

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Description of goods</th>
<th>Condition and exceptions subject to which exemption has been allowed</th>
</tr>
</thead>
<tbody>
<tr>
<td>“1-A”</td>
<td>Bangles</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Mill-made fabrics wholly or partly of cotton staple fibre, rayon, artificial silk or wool including processed fabrics made in the processing mills and as described in column (3) of the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957.</td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>Quinine, Chinchona fabelfrige, Chloroquine, Primaquine, Daraprin and Insuline,</td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Salt including iodised salt and iron fortified salt</td>
<td></td>
</tr>
<tr>
<td>Serial No.</td>
<td>Description of goods</td>
<td>Condition and exceptions subject to which exemption has been allowed</td>
</tr>
<tr>
<td>-----------</td>
<td>---------------------------------------------------------------------------------------</td>
<td>------------------------------------------------------------------------</td>
</tr>
<tr>
<td>30-A</td>
<td>Sales of artificial limbs, accessories and components thereof including orthopaedic footwear and crutches.</td>
<td></td>
</tr>
<tr>
<td>30-K</td>
<td>Sale of—</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(1) Solar water heaters and systems</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(2) Solar crop driers and systems</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(3) Solar stills and desalination systems</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(4) Solar pumps based on solar thermal and solar photovoltaic conversion.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(5) Solar refrigerations, solar cold storage and solar air conditioning systems.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(6) Solar power generating</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(7) Solar cookers</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(8) Black continuously plated solar selective coating sheets in cut length or in coils.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(9) Concentrating and pipe type solar collectors</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(10) Flat plate solar collectors</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(11) Vacuum tube solar collectors</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(12) Stirling engine</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(13) Solar photo-voltaic modules and panels for water pumping and other applications.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(14) Windmills and any special designed devices which run on windmills.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(15) Any special devices including electric generators pumps running on wind energy.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(16) Electrically operated vehicles including battery powered or fuel-cell powered vehicles.</td>
<td></td>
</tr>
<tr>
<td>Serial No.</td>
<td>Description of goods</td>
<td>Condition and exceptions subject to which exemption has been allowed</td>
</tr>
<tr>
<td>-----------</td>
<td>----------------------</td>
<td>---------------------------------------------------------------</td>
</tr>
<tr>
<td>(17)</td>
<td>Equipment for utilising ocean waves and thermal energy in the oceans.</td>
<td></td>
</tr>
<tr>
<td>(18)</td>
<td>Agricultural and municipal waste conversion devices producing energy.</td>
<td></td>
</tr>
<tr>
<td>(19)</td>
<td>Solid briquettes made of agriculture/urban wastes, etc.</td>
<td></td>
</tr>
<tr>
<td>(20)</td>
<td>Briquettes manufacturing plant and machinery</td>
<td></td>
</tr>
<tr>
<td>(22)</td>
<td>Thermal efficient improve cook stove (chulha)</td>
<td></td>
</tr>
<tr>
<td>(23)</td>
<td>Bio-mass based stirling engines</td>
<td></td>
</tr>
<tr>
<td>(24)</td>
<td>Solar Photo voltaic cells modules and other systems/devices.</td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>Sindur (Vermillion), Alta and Bindi</td>
<td></td>
</tr>
<tr>
<td>37</td>
<td>Sugar as described in column (3) of the first schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957.</td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>Tobacco as described in column (3) of the first schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957;</td>
<td></td>
</tr>
</tbody>
</table>

(c) Serial Numbers 18-A, 24-B and 24-BB and entries made against each under columns (2) & (3) shall be omitted.

[No. 21981—CTA-98/90-F.,]

By order of the Governor

B. B. MISHRA

Joint Secretary to Government
S. R. No. 365/90—in exercise of the powers conferred by sub-section (1) of section 5 of the Orissa Sales Tax Act, 1947, (Orissa Act 14 of 1947), read with Finance Department Notification No. 12528—CTA.-62/82-F., dated the 22nd March 1982, the State Government do hereby direct that the following further amendments shall be made in the notification of the Government of Orissa in the Finance Department No. 12528—CTA.-62/82-F., dated the 22nd March 1982 and further direct that the said amendment shall come into force from the first day of July, 1990.

AMENDMENT

In the Schedule to the said notification:—

(a) for the entries in column (3) occurring against Serial Numbers 1 and 22 in column (1), the following entries shall respectively be substituted, namely:—

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Description of goods</th>
<th>Rate of tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>1</td>
<td>Broomsticks</td>
<td>Four per cent</td>
</tr>
<tr>
<td>22</td>
<td>Turmeric</td>
<td>Four per cent</td>
</tr>
</tbody>
</table>

(b) for the entry in column (2) occurring against Serial Number 14 (vi) in column (1), the following entry shall be substituted, namely:—

<table>
<thead>
<tr>
<th>Serial No</th>
<th>Description of goods</th>
<th>Rate of tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>14 (vi)</td>
<td>Coconut of all varieties excluding green coconut</td>
<td></td>
</tr>
</tbody>
</table>

[No. 21984—CTA-98/90-F.]

By order of the Governor

B. B. MISHRA

Joint Secretary to Government
107

The 30th June 1990

S. R. O. No. 366/90—In exercise of the powers conferred by sub-section (1) of section 5 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947) as amended by the Orissa Sales Tax (Amendment) Act, 1990, (Orissa Act 11 of 1990) and in supersession of all previous notifications fixing rate of tax on sale of goods, the State Government do hereby direct that with effect from the first day of July, 1990, the rate of tax payable by a dealer under the said Act on account of the sale of goods specified in column (2) of the Schedule given below shall be at the rates specified against each in Column (3) thereof.

SCHEDULE

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description of goods</th>
<th>Rate of tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Atta, Maida and Suji</td>
<td>Four per cent</td>
</tr>
<tr>
<td>2</td>
<td>Aeroplane and component parts thereof</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>3</td>
<td>Air Circulators, Exhaust Fans</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>4</td>
<td>Aerated or Mineral water sold in bottles or in sealed containers</td>
<td>Twelve per cent</td>
</tr>
<tr>
<td>5</td>
<td>Artificial dentures</td>
<td>Four per cent</td>
</tr>
<tr>
<td>6</td>
<td>Art paper, lustre cote art paper, sand paper, sun cote art card, art board, ivory card, chrome coated paper, Cheque papers, imitation art paper, packing paper, cartridge paper, paste board, mill board, straw board, card board, envelopes, labels, letter pad, writing tables, flat file made out of paper.</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>7</td>
<td>Arms including rifles, revolvers, pistols and ammunition for the same and component parts, spare parts and accessories thereof.</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>8</td>
<td>Aviation turbine fuel</td>
<td>Twelve per cent</td>
</tr>
<tr>
<td>9</td>
<td>Aviation spirit</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>10</td>
<td>Automobile Tyres and Tubes</td>
<td>Twelve per cent</td>
</tr>
<tr>
<td>11</td>
<td>Aluminium Ingot</td>
<td>Two per cent</td>
</tr>
<tr>
<td>12</td>
<td>Aluminium Utensil</td>
<td>Eight per cent</td>
</tr>
<tr>
<td>13</td>
<td>Batteries (wet cell)</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>14</td>
<td>Binoculars, telescopes and opera glasses and component parts, spare parts and accessories thereof.</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>15</td>
<td>Bran except when sold as cattle feed</td>
<td>Four per cent</td>
</tr>
<tr>
<td>16</td>
<td>Cereals other than wheat, paddy, rice/broken rice, jowar, suan, gurji, kangu, ragi and maize.</td>
<td>Four per cent</td>
</tr>
<tr>
<td>17</td>
<td>Chemical fertilizer</td>
<td>Two per cent</td>
</tr>
<tr>
<td>18</td>
<td>Coal including coke in all its forms, but excluding charcoal</td>
<td>Four per cent</td>
</tr>
<tr>
<td>19</td>
<td>Cotton fabric, man made fabric, woolen fabric, excluding those described in column (3) of the first schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957.</td>
<td>Four per cent</td>
</tr>
<tr>
<td>20</td>
<td>Cooked food and other food articles and beverages sold along with food in hotels, restaurant and eating hall.</td>
<td>Four per cent</td>
</tr>
<tr>
<td>21</td>
<td>Cotton that is to say all kinds of cotton (indigenous or imported) in the manufactured state, whether ginned or unginned, baled, pressed or otherwise but non-including cotton yarn and yarn waste.</td>
<td>Four per cent</td>
</tr>
<tr>
<td>22</td>
<td>Hosiery goods</td>
<td>Eight per cent</td>
</tr>
<tr>
<td>23</td>
<td>Carpets, pile carpets including Kalins and Galichas</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>24</td>
<td>Cotton Velvet &amp; Velveteens</td>
<td>Four per cent</td>
</tr>
<tr>
<td>25</td>
<td>Clocks, time-pieces, watchtes, electrical time switches and mechanical timers and component parts, spare parts and accessories thereof.</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>26</td>
<td>Cinematographic equipment including Camera, Projectors and sound recording and reproducing equipment, lenses and films and spare parts, component parts and accessories required for use therewith and lenses, films and Cinema Carbons.</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>27</td>
<td>Cushions, mattresses, pillows and other articles made wholly or partly of rubber foam or synthetic resin and plastic foam.</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>28</td>
<td>Cigarette cases and Lighters</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>29</td>
<td>Crude Oil</td>
<td>Four per cent</td>
</tr>
<tr>
<td>30</td>
<td>Cashew Kernels</td>
<td>Four per cent</td>
</tr>
<tr>
<td>31</td>
<td>Cooking gas</td>
<td>Twelve per cent</td>
</tr>
<tr>
<td>32</td>
<td>Cycle and cycle rickshaws and components, Tyre and Tubes thereof</td>
<td>Eight per cent</td>
</tr>
<tr>
<td>33</td>
<td>All varieties of Dals and Besan obtained from pulses that have not suffered tax under the Act.</td>
<td>Four per cent</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>34</td>
<td>Detergents</td>
<td>Twelve per cent</td>
</tr>
<tr>
<td>35</td>
<td>Dictaphone, Tape recorders, Cassette, Two-in-one and other similar apparatus for recording sound and component parts, spare parts and accessories thereof.</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>36</td>
<td>Domestic Electrical appliances of all kinds including electric fans, electric bulb, electrical earth-wire, porcelain, electric heater, fluorescent tubes, lamps and their fittings, chokes and starters and components and accessories thereof.</td>
<td>Twelve per cent</td>
</tr>
<tr>
<td>37</td>
<td>Drugs as defined in clause (b) of section 3 of the Drug and Cosmetic Act, 1940 (Act 3 of 1940).</td>
<td>Four per cent</td>
</tr>
<tr>
<td>38</td>
<td>Diesel and Kerosene Pump sets</td>
<td>Eight per cent</td>
</tr>
<tr>
<td>39</td>
<td>All kinds of Oils excluding hydrogenated, perfumed and mineral</td>
<td>Four per cent</td>
</tr>
<tr>
<td>40</td>
<td>Exclusive including saltpetre, gun powder and potash</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>41</td>
<td>Electronic goods and components and accessories of Television sets including Television cabinets.</td>
<td>Twelve per cent</td>
</tr>
<tr>
<td>42</td>
<td>Embroidery</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>43</td>
<td>Furniture including Iron and Steel furniture</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>44</td>
<td>Fireworks including coloured matches</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>45</td>
<td>Furs and skins and articles of personal or domestic use made thereof</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>46</td>
<td>Gold and Silver Filigree works</td>
<td>Four per cent</td>
</tr>
<tr>
<td>47</td>
<td>Gold and Silver ornaments whether or not set with precious stones</td>
<td>Four per cent</td>
</tr>
<tr>
<td>48</td>
<td>Goods of the class or classes specified in the certificate of registration of the registered dealer purchasing the goods as being intended for use by him in the manufacture or processing or packing of goods for sale or in mining or in the generation or distribution of electricity or any other form of power subject to the production of a true declaration by the purchasing registered dealer or his authorised agent in Form IV.</td>
<td>Four per cent</td>
</tr>
<tr>
<td>49</td>
<td>Glassware and China clay goods excepting bottles, lamps and lanterns, chimney and earthenware pottery.</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>50</td>
<td>Gramophones, record players, Record changers and component parts, spare parts and accessories thereof and records.</td>
<td>Sixteen per cent</td>
</tr>
</tbody>
</table>
51 Tobacco, excluding those described in column 3 of the First Schedule to the Additional Duties of Excise (Goods of Special Importance), Act, 1957; Gudakhu and Pan masla with mixture of tobacco.

52 High speed diesel

62 Iron and Steel, that is to say—

(i) Cast iron including ingot moulds, bottom plates, iron scrap, runner scrap and iron skull scrap.

(ii) Steel semis (ingots, slabs, blooms, and billets of all qualities shapes and sizes).

(iii) Skelp bar, tin bars, sheet bars, hoe-bars and sleeper bars;

(iv) Steel bars (round, rods, squares, flats, octagons and hexagons plain and ribbed or twisted, in coil form as well as straight lengths);

(v) Steel structural (angles, joints, channels, tees, sheet piling sections, Z sections or any other rolled sections);

(vi) Sheets, hoops strips and skelp booth black and galvanised, hot and cold rolled, plain and corrugated in all qualities, in straight lengths and in coil form as rolled and in revetted conditions;

(vii) Plates both plain and chequered in all qualities;

(viii) Discs, rings, forgings and Steel Castings;

(ix) Tool alloy and special steels of any of the above categories;

(x) Steel melting scrap in all forms including steel skull, turning and borings;

(xi) Steel tubes, both welded and seamless of all diameters and lengths, including tube fittings.

(xii) Tin plates, both hot dipped and electrolytic and tin-free plates;

(xiii) Fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers rails, heavy and light crane rails;

(xiv) Wheels, tyres, axils & wheel sets;

(xv) Wire rods and wire-rolled, drawn, galvanised, aluminised, finned or coated such as by copper;

(xvi) Defectives, rejects, cuttings or and pieces of any of the above categories.
<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>54</td>
<td>Incandescent lamps &amp; lanterns and parts thereof and incandescent mantles</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>55</td>
<td>Ivory article or articles inlaid ivory</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>56</td>
<td>Jaggery (Gur)</td>
<td>Four per cent</td>
</tr>
<tr>
<td>57</td>
<td>Kendu leaf</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>58</td>
<td>Leather cloth, cotton fabrics,' rubberised water proof fabrics used for book binding</td>
<td>Four per cent</td>
</tr>
<tr>
<td>59</td>
<td>Leather goods including foot wears of all variety</td>
<td>Twelve per cent</td>
</tr>
<tr>
<td>60</td>
<td>Lubricants</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>61</td>
<td>Ladies hand bags and other types of vanity bags made of leather, imitation leather or plastic or similar substances</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>62</td>
<td>Light Diesel Oil</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>63</td>
<td>Marbles and articles made thereof</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>64</td>
<td>Molasses</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>65</td>
<td>Mosaic tiles, Linoleum, glazed and vitrum tiles of all kinds laminated sheets like Sunmica, Formica, Decolam</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>66</td>
<td>Mosaic chips</td>
<td>Twelve per cent</td>
</tr>
<tr>
<td>67</td>
<td>Motor vehicle including chassis of motor vehicle and spare parts, components of motor vehicle, motor car, fuel efficient motor car but excluding tractor and its trailer</td>
<td>Twelve per cent</td>
</tr>
<tr>
<td>68</td>
<td>Motor Cycle &amp; cycle combinations, motor scooters, motorettes and accessories, component parts and spare parts, motor, cycle and cycle combinations, motor scooters and motorettes</td>
<td>Twelve per cent</td>
</tr>
<tr>
<td>69</td>
<td>Minerals</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>70</td>
<td>Machineries excluding sewing machines and component parts and accessories thereof</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>71</td>
<td>Nylon fish-net twine and fish -net</td>
<td>Twelve per cent</td>
</tr>
<tr>
<td>72</td>
<td>Paints and varnishes, acids, dyes, lacquers, enamels, gluepaints. turpentine oil, duplicating ink, polish and boot polish.</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>73</td>
<td>Parasols and fittings thereof</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
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<td>---</td>
</tr>
<tr>
<td>74</td>
<td>Photographic and other cameras and enlargers, lenses, Films and plates and other component parts accessories required for use therewith including photographic chemicals and photographic paper and cloth</td>
<td>Sixteen per cent</td>
</tr>
<tr>
<td>75</td>
<td>Perambulators</td>
<td>Sixteen per cent</td>
</tr>
</tbody>
</table>
| 76 | Perfumery, perfumed oils and cosmetics of all varieties excluding Agar-baties, Bindî, Dhup baties, Tooth paste, Tooth powder and Toilet soap but including —

(i) Talcum and other powders for face and skin;
(ii) Snow and creams of all descriptions and varieties excluding dental creams;
(iii) Depilatories;
(iv) Blemish removers and beauty milk and cleaning milk;
(v) Hair dyes, hair darkners, hair spray, hair tonic, hair lotions and shampoo;
(vi) Pomade, brillantine and vaseline;
(vii) Lipstik, nail polish, eye liners and rougue; and
(viii) After-shave lotions and cream | Sixteen per cent |
| 77 | Pulses other than horse gram (Koloth), blackgram (Biri), Khesari, Greengram (Mung), Renggra/Hillgram (Arhar/Kandula) and cuttings. | Four per cent |
| 78 | Petrol | Twelve per cent |
| 79 | Pig Iron | Two per cent |
| 80 | Powerine | Sixteen per cent |
| 81 | Power tiller and spare parts, component parts thereof | Four per cent |
| 82 | Precious stones like Diamonds, rubbier and pearls, etc. | Sixteen per cent |
| 83 | Pure silk fabrics and pure silk cloth of handloom origin excluding pure silk fabrics and pure silk cloth of handloom origin made in Orissa. | Twelve per cent |
| 84 | Refractories | Sixteen per cent |
(1) Rape Seed and Mustard

(a) Toria (Brassica campestris var. toria)
(b) Rai (Brassica juncea)
(c) Jamba-Taramiia (Eruca Sativa)
(d) Sarson, yellow brown (Brassica campestris var. sarson)
(e) Banarasi Rai or True Mustard (Brassicanigra)

Four per cent

(2) Cotton Seed (Gossypium spp)

Four per cent

(3) Sal flower (Carthanus tinctorius)

Four per cent

(4) Red palm (Elaeis guinensis)

Four per cent

(5) Sunflower (Helianthus annus)

Four per cent

86 Rice including broken rice

Provided that where purchase tax has been levied on the paddy which has been converted to rice or broken rice, sales tax payable on such rice shall be reduced by the amount of purchase tax paid on the paddy.

87 Refrigerators, air-conditioning and cooling appliances and apparatus including room cooler and water cooler and component parts and accessories thereof.

Sixteen per cent

88 Sal seed

Four per cent

89 Silk goods including all mill made or power-loom woven silk fabrics and silk cloth but excluding Khadi Silk Cloth.

Sixteen per cent

90 Sanitary wares and fittings thereof

Twelve per cent

91 Sandal wood and black wood

Sixteen per cent

92 Sound transmitting equipment including telephones and loud speakers and components, spare parts and accessories thereof but excluding sound amplifying apparatus carried on person and adopted for use as a hearing aid.

Sixteen per cent
93 Sponge Iron
94 Sugar candy
95 Tractor and its trailer, spare parts accessories & component thereof
96 Toys, playing cards, equipments of all indoor games
97 Table cutlery including knives, frocks and spoons
98 Typewriters and tabulating, calculating, cash registering, indexing, card punching, franking and addressing machines, Teleprinters and duplicating machines and component parts, spare parts and accessories thereof.
99 Television sets
100 Vacuum flasks of all kinds including thermoses, thermic jugs, ice buckets or boxes, urns and other domestic receptacles to keep food or beverages hot or cold and refills thereof.
101 Wheat
102 White cement
103 Woolen goods including woolen yarn and thread but excluding mill, made fabrics and khadi woolen goods.
104 Wireless reception instruments and apparatus but including radio and radio gramphones, accumulators, amplifiers and loud speakers and component parts and accessories thereof except radios costing less than rupees one hundred and fifty each.
105 All other articles

DECLARATIONS FORM IV
(See Serial 48)
I/We hereby declare that the goods purchased by me/us in Cash Memo./Bill No., dated the from . . . . . . . . . . . . . . shall be used in the manufacture/processing or packing of goods for sale/in mining/generation or distribution of electricity or any other form of power.

Dealer/Authorised Agent
(21987—CTA-98/90-F.)
By order of the Governor
B. B. MISHRA
Joint Secretary to Government
The 30th June 1990

S. R. O. No. 367/90—In exercise of the powers conferred by sub-section (2) of section 1 of the Orissa Sales Tax (Amendment) Act, 1990 (Orissa Act 11 of 1990), the State Government do hereby appoint the 1st day of July, 1990 as the date on which the said Act shall come into force.

[No 21996—CTA-76/90-F.]

By order of the Governor

B. B. MISHRA

Joint Secretary to Government

The 30th June 1990

S. R. O. No. 368/90—In exercise of the powers conferred by sub-section (1) of section 4 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947) and in partial modification of the notification of the Government of Orissa in Finance Department No. 25487-CTA-27/81-F, dated the 8th June, 1981, the State Government do hereby appoint the 1st day of August, 1990, as the date with effect from which every dealer, whose gross turnover during the year ending on the 31st March 1991 exceeded rupees one lakh, shall be liable to pay tax under the said Act, on sales and purchases effected after the said date.

[No. 21999—CTA-78/90-F.]

By order of the Governor

B. B. MISHRA

Joint Secretary to Government

The 30th June 1990


[No. 22002—CTA-94/90-F.]

By order of the Governor

B. B. MISHRA

Joint Secretary to Government
The 30th June 1990

S. R. O. No. 370/90—In exercise of the powers conferred by section 8 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947) the State Government do hereby notify that with effect from 1st day of July, 1990 the sale of the following commodities in the series of sales by successive dealers shall be taxed at the point at which the first of such sale is effected by a registered dealer under the said Act.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Commodities</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Curd, Lassi, Butter, milk</td>
</tr>
<tr>
<td>2</td>
<td>Cooked food</td>
</tr>
<tr>
<td>3</td>
<td>Sweets</td>
</tr>
<tr>
<td>4</td>
<td>Mustard seeds</td>
</tr>
<tr>
<td>5</td>
<td>Instrument boxes</td>
</tr>
<tr>
<td>6</td>
<td>Typing materials including type ribbon</td>
</tr>
<tr>
<td>7</td>
<td>Duplicating materials</td>
</tr>
<tr>
<td>8</td>
<td>Hair fixer</td>
</tr>
<tr>
<td>9</td>
<td>Cakes and Pastries</td>
</tr>
<tr>
<td>10</td>
<td>Gold and silver and their coins</td>
</tr>
<tr>
<td>11</td>
<td>Bullion and species</td>
</tr>
<tr>
<td>12</td>
<td>Ivory and Ivory products</td>
</tr>
<tr>
<td>13</td>
<td>Marble and its products</td>
</tr>
<tr>
<td>14</td>
<td>Gold embroidery works</td>
</tr>
<tr>
<td>15</td>
<td>All kinds of stoves</td>
</tr>
<tr>
<td>16</td>
<td>Incandescent lanterns and lamps</td>
</tr>
<tr>
<td>17</td>
<td>Sound transmitting equipments</td>
</tr>
<tr>
<td>18</td>
<td>Playing Cards</td>
</tr>
<tr>
<td>19</td>
<td>Cutlery</td>
</tr>
<tr>
<td>20</td>
<td>Fire works</td>
</tr>
<tr>
<td>21</td>
<td>Cigarette case and lighters</td>
</tr>
<tr>
<td>22</td>
<td>Other rubber products</td>
</tr>
<tr>
<td>No.</td>
<td>Item</td>
</tr>
<tr>
<td>-----</td>
<td>-------------------------------</td>
</tr>
<tr>
<td>23</td>
<td>Pile carpets</td>
</tr>
<tr>
<td>24</td>
<td>Dry fruits</td>
</tr>
<tr>
<td>25</td>
<td>Synthetic mice products</td>
</tr>
<tr>
<td>26</td>
<td>Organic Manure</td>
</tr>
<tr>
<td>27</td>
<td>Bamboo</td>
</tr>
<tr>
<td>28</td>
<td>Goat hair</td>
</tr>
<tr>
<td>29</td>
<td>Staple yarn</td>
</tr>
<tr>
<td>30</td>
<td>Cotton</td>
</tr>
<tr>
<td>31</td>
<td>Caustic soda and soda ash</td>
</tr>
<tr>
<td>32</td>
<td>Starches</td>
</tr>
<tr>
<td>33</td>
<td>Cereals i.e., Bajra, Kodon, Kutki, Barley</td>
</tr>
<tr>
<td>34</td>
<td>Pulses i.e., Cowpeas &amp; Roundgram (Chana)</td>
</tr>
<tr>
<td>35</td>
<td>Printing Machine</td>
</tr>
<tr>
<td>36</td>
<td>Cotton yarn &amp; cotton yarn waste</td>
</tr>
<tr>
<td>37</td>
<td>Baking powder, custard powder, curry powder</td>
</tr>
<tr>
<td>38</td>
<td>Soft drink</td>
</tr>
<tr>
<td>39</td>
<td>Cold drink</td>
</tr>
<tr>
<td>40</td>
<td>Essence</td>
</tr>
<tr>
<td>41</td>
<td>Sambhar &amp; Rasam powder</td>
</tr>
<tr>
<td>42</td>
<td>Saccharine</td>
</tr>
<tr>
<td>43</td>
<td>Confectionery &amp; Bakery goods</td>
</tr>
<tr>
<td>44</td>
<td>Scented hair oil</td>
</tr>
<tr>
<td>45</td>
<td>Catechu</td>
</tr>
<tr>
<td>46</td>
<td>Pan Madhuri, Black pepper, Sunthi, Elachi, Gujarati, Labanga, Postak, Methi, Cinnamon, Nutmeg.</td>
</tr>
</tbody>
</table>

[No. 22005—CTA-88/90-F.]

By order of the Governor

B. B. MISHRA

Joint Secretary to Government
FINANCE DEPARTMENT
NOTIFICATION
The 30th July 1990

S. R. O. No. 759/90—In exercise of the powers conferred by section 6 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby direct that the following further amendment shall be made in the notification of the Government of Orissa in the Finance Department No. 20266—CTA-14/76-F., dated the 23rd April 1976 and further direct that the said amendment shall come into force from the 1st day of August 1990.

AMENDMENT

In the Schedule to the said notification for the entries in Column (2) occurring against serial 13-A in Column (1) the following entries shall be substituted under appropriate columns namely:—

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description of goods</th>
<th>Condition &amp; exemption subject to which exemption has been allowed.</th>
</tr>
</thead>
<tbody>
<tr>
<td>13-A</td>
<td>Country liquor, Tari, Pachawai, Ganja, Bhanja and Opium</td>
<td></td>
</tr>
</tbody>
</table>

[No.25895—CTA-98/90-F.]

By order of the Governor
S. C. JENA
Under-Secretary to Government

FINANCE DEPARTMENT
NOTIFICATION
The 30th July 1990

S.R.O.No. 760/90—In exercise of the powers conferred by sub-section (i) of section 6 of the the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby direct that the following further amendment shall be made in the notification of the Government of Orissa in the Finance Department No.21987—CTA-98/90-F., dated the 30th June 1990 and further direct that the said amendment shall come into force from the 1st August 1990.

AMENDMENT

In the Schedule to the said notification after serial 44 occurring under Column (1) the following new serial number and entries shall be inserted under appropriate columns, namely:—

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description of goods</th>
<th>Rate of tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>44-A</td>
<td>Foreign liquor including India made foreign liquor and beer.</td>
<td>Four per cent</td>
</tr>
</tbody>
</table>

[No.25895—CTA-98/90-F.]

By order of the Governor
S. C. JENA
Under-Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 3rd August, 1990

S.R.O. No. 763/90—The following draft of certain rules further to amend the Orissa Sales Tax Rules, 1947, which the State Government propose to make, in exercise of the powers conferred by section 29 of the Orissa Sales Tax Act, 1947 (Orissa Act XIV of 1947), is hereby published as required by subsection (1) of the said section for information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration by the State Government or after expiry of a period of fifteen days from the date of publication of this notification in the Orissa Gazette;

Any objection or suggestion which may be received from any person in respect of the said draft on or before the expiry of the period so specified will be considered by the State Government.

DRAFT

1. (1) These rules may be called the Orissa Sales Tax (Amendment) Rules, 1990

(2) They shall come into force on the date of their publication in the Official Gazette

2. In the Orissa Sales Tax Rules, 1947 (hereinafter referred to as the said rules) in item (e) of the proviso to clause (i) of rule 5-A for the words “rupees fifty thousand” the words “rupees one lakh” shall be substituted.

3. In the said rules, in sub-rule (2) of rule 6, for the figures and words “50 thousand rupees” the words “rupees one lakh” shall be substituted.

4. In the said rules, in sub-rule (1) of rule 16, for the words, and brackets “rupees fifty thousand” the words “rupees one lakh” shall be substituted.

5. In the said rules, in rule 22, for the words “fifty thousand rupees”, the words “rupees one lakh” shall be substituted.

6. In the said rules, in rule 27—

(a) in sub-rule (2-A),—

(i) clause (ii) along with the proviso shall be omitted;

(ii) for clause (iii) including the proviso thereunder, the following shall be substituted, namely:

“(iii) Before furnishing the declaration to the purchasing dealer, the authorised person shall fill in all the required particulars in the form and affix his usual signature in the space provided in the form for this purpose and make over the signed declaration to the purchasing dealer:

Provided that a single declaration may cover sale of goods during a period of one financial year;

Provided further that in the column (2) of Form XXXIX prescribed for commodity in the details of goods sold, the broad classification of goods may be indicated”;

(iii) clause (iv) shall be omitted;
(b) in sub-rule (3)—

(i) in clause (e), for the words and figures "Form XXXX", the words and figures "Form XL" shall be substituted;

(ii) in clause (ii) including its proviso shall be omitted;

(iii) for clause (iii), including its provisos, the following clause shall be substituted, namely:

"(iii) Before furnishing the declaration to the purchasing dealer, the authorised person shall fill in all required particulars in the form and affix his usual signature in the space provided in the form for this purpose and make over the signed declaration to the purchasing dealer:

Provided that a single declaration may cover sale of goods during period of one financial year:

Provided further that in the column (2) of Form XL prescribed for commodity in details of goods sold, the broad classification of goods may be indicated;"

(iii) Clause (iv) shall be omitted.

7. (i) In the said rule, in rule 36 (i), after the words "or composition money", the words "and Surcharge" shall be inserted;

(ii) in the first proviso, after the words "to pay the tax", the words "and Surcharge" shall be inserted.

8. In the said rules, in rule 9/0-A,—

(a) in clause (c) of sub-rule (1), for the words "One lakh rupees", the words "three lakh rupees" shall be substituted;

(b) in sub-rule 4—

(i) in clause (a) of sub-rule (i) for the words "One lakh rupees", the words "three lakh rupees" shall be substituted;

(ii) in clause (b), for the words "One lakh twenty-five thousand rupees", the words "three lakh twenty-five thousand rupees" shall be substituted.

9. In the said rules, after paragraph 'E' and before the words "declare that the above statement are true to the best of my knowledge and belief:

Proprietor/Partner/Manager/
Principal Officer"

of Form IV, the following new paragraph shall be inserted, namely:

"F. Surcharge (if any) paid amounting to Rs. ............... (in words) Rupees. ............... only under Challan No. ............... P. M. Ack. date of Bank draft/crossed cheque.

Treasury ............... 

Post Office ............... 

Bank ............... is enclosed".
10. In the said rules, in Form IV-AA,—

(i) after item (vi) of sub-paragraph (1) of paragraph H, the following new item shall be inserted namely:—”(vii) Surcharge (if any) under section 5-A of the O.S.T. Act Rs. .. “.

(ii) for sub-paragraph (2) of paragraph H, the following sub-paragraph shall be substituted, namely:

”(2) Tax and surcharge amounting to Rs.......... (in words) Rupees.......... only under Challan No.......... Treasury.......... P. M. Ack. date of.......... post office.......... Bank draft/Crossed Cheque.......... Bank.........."

I declare that the above statements are true to the best of my knowledge and belief.

Dealer/Partner/Manager/Principal Officer

11. In the said rules, in FORM VI, for the words and figures “Rs 50,000”, the words and figures ”Rs. 1,00,000” shall be substituted.

13. In the said rules, in FORM IX,—

(i) After item 10, the following new item shall be inserted, namely:

“10-A. Amount of surcharge assessed ..........”

(ii) in item 13, after the words “amount of tax” the words and brackets “and surcharge (if any)” shall be inserted.

13. In the said rules, in paragraph 1 of Form X for the words “tax due as per order dated”, the word/and brackets “tax and surcharge (if any) due as per order dated” shall be substituted.

14. In the said rules, in Form X-A,—

(i) in paragraph 1, for the words “being the tax/penalty” the words “being the tax and surcharge, penalty” shall be substituted;

(ii) in paragraph 2 for the words “being the tax and/or penalty”, the words “being the tax and surcharge and/or penalty” shall be substituted.

15. In the said rules, after item-1, under the heading ‘Tax’, in Form X-C, the following new item shall be inserted, namely:

“1-A. Surcharge (if any) .......... Rs. .......... “

16. In the said rules, in FORM XI,—

(i) for the word ‘tax’ occurring after the first paragraph, the following words “tax and surcharge” shall be substituted;

(ii) in the third column of the table, under the heading “Payment on account of” for the words “tax under section 12”, the following words shall be substituted, namely:

”Tax under section 12
Surcharge under Section 5-A”

17. In the said rules, in FORM XII,—

(i) in the first paragraph, for the words “tax/penalty/security/interest”, the words “tax and surcharge/penalty/security/interest” shall be substituted;

(ii) for item (i) appearing in serial No. 3, the following item shall be substituted, namely:

“(i) amount of tax/surchage/penalty paid .......... “
18. In the said rules, in FORM XIII—

(i) under the heading “REFUND PAYMENT ORDER”, pertaining to column (3), in the second paragraph, for the words “Order for the refund of tax/Security”, the words “Order for the refund of tax/Surcharge/Security” shall be substituted;

(ii) under the heading “REFUND PAYMENT ORDER” pertaining to column (3) in Serial No.2, for the words “Certified that amount of tax/Security”, the words “Certified that amount of tax/surcharge/security” shall be substituted;

19. In the said rules, for FORM XXXIX, the following form shall be substituted, namely:—

**FORM XXXIX**

(See Rule 27)

To

.................................................. (Purchaser)

.................................................. (Full Address and Registration No.)

Certified that the following goods ordered in your purchase order No. ........................................ dated .................. purchased from me/us as per my/our under-mentioned cash Memo ........................................ Bill No. ........................................ dated .................. for an amount of Rs ........................................ (in words ..................) is/are liable to Sales Tax at the first point in a series of sales under Section 8 of the Orissa Sales Tax Act, 1947 and tax thereon is payable by me/us/M/s. ........................................ bearing Registration Certificate No. ........................................ dated ..................

I/We do hereby declare that the above statements are true to the best of my/our knowledge and belief.

Details of goods sold

<table>
<thead>
<tr>
<th>Cash Memo-Bill No. and date</th>
<th>Commodity</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
</tbody>
</table>

Signature of the Selling

Dated ..................

Registered Dealer/Authorised Person

(Name and status of the person signing)
20. In the said Rules, "Form XXXX" shall be renumbered as the 'Form XL' and the Form so renumbered shall be substituted, as follows, namely:

FORM XL

(See Rule 27)

.................................................. (purchaser)  (Full address and Registration No..............)

Certified that the following goods ordered in your purchase ordered No .............. dated .............. purchased from me/us as per my/our undermentioned cash Memo. Bill No.............. dated .............. for an amount of Rs.............. (in words..............) is/are liable to purchase tax under Section 3-B of the Orissa Sales Tax Act, 1947 and purchase Tax thereon is payable by me/us M/s............................................. bearing Registration Certificate No.............. dated ..............

I/we do hereby declare that the above statements are true to the best of my/our knowledge and belief.

Details of Goods sold

<table>
<thead>
<tr>
<th>Cash Memo./Bill No. and date</th>
<th>Commodity</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
</tbody>
</table>

Dated......................

Signature of the Selling Registered Dealer/Authorised Person

(Name and status of the person signing)

[No. 26868—CTA-88/90-F.] By order of the Governor

B. B. MISRA

Joint Secretary to Government
LAW DEPARTMENT

NOTIFICATION

The 10th August 1990

No. 11232-Legis.—The following Act of the Orissa Legislative Assembly having been assented to by the Governor on the 4th August 1990 is hereby published for general information.

ORISSA ACT 19 OF 1990

THE ORISSA ADDITIONAL SALES TAX REPEALING ACT, 1990

AN ACT TO REPEAL THE ORISSA, ADDITIONAL SALES TAX ACT, 1975.

BE it enacted by the Legislature of the State of Orissa in the Forty-first Year of the Republic of India, as follows:—

1. (1) This Act may be called the Orissa Additional Sales Tax Repealing Act, 1990.

(2) It shall be deemed to have come into force with effect from the 1st day of July, 1990.

2. (1) The Orissa Additional Sales Tax Act, 1975 is hereby repealed

Orissa Act 24 of 1975.

(2) The repeal of the said Act shall not affect—

(a) its previous operation or anything duly done or action taken including orders passed, returns submitted, notices issued, assessments made, taxes paid and arrear of tax to be realised; or

(b) any right, obligation or liability acquired, accrued or incurred thereunder; or

(c) any investigation, legal proceeding or remedy in respect of any such right, obligation or liability and any such investigation, legal proceeding or remedy may be instituted, continued or enforced as if the said Act had not been repealed.

By order of the Governor

S. K. MOHANTY

Secretary to Government
FINANCE DEPARTMENT
NOTIFICATIONS
The 10th August 1990

S. R. O. No. 773/90—In exercise of the powers conferred by sub-section (1) of Section 5 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby direct that the following further amendment shall be made in the notification of the Government of Orissa in the Finance Department No. 21987—CTA-98/90-F., dated the 30th June 1990, namely:

AMENDMENT

In the Schedule to the said notification the entries appearing under columns (2) and (3) against serial number 71 shall be omitted.

No. 27444—CTA-98/90-F.

By order of the Governor
B. B. MISRA
Joint Secretary to Government

The 10th August 1990

S. R. O. No. 774/90—In exercise of the powers conferred by Section 6 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby direct that the following further amendment shall be made in the notification of the Government of Orissa in the Finance Department No. 20205—CTA-14/76-F., dated the 23rd April, 1976, as amended from time to time, namely:

AMENDMENT

In the Schedule to the said notification,—

(a) for the entry appearing under column (2) against serial No. 18, the following entry shall be substituted, namely:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description of Goods</th>
<th>Condition and exceptions subject to which exemption has been allowed</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
</tbody>
</table>
18 Kerosene of all varieties

(b) after serial No. 23-A occurring under column (1) the following new serial number and entry shall be inserted under appropriate columns, namely:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description of Goods</th>
<th>Condition and exceptions subject to which exemption has been allowed</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

23-B Match boxes

(c) after serial No. 24-C occurring under column (1) the following new serial number and entry shall be inserted under appropriate columns, namely:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description of Goods</th>
<th>Condition and exceptions subject to which exemption has been allowed</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

24-D Nylon fish net and twine including H.D.P.E. Twines and fishing nets/webbings

[No. 27447—CTA-88/90-F.]

By order of the Governor

B. B. MISRA

Joint Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 16th August 1990

S.R.O.No. 789/90—In exercise of the powers conferred by Section 6 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby make the following amendments to the notification of the Government of Orissa in the Finance Department No. 20206-CTA-14/76-F., dated the 23rd April 1976, as amended from time to time and direct that the said amendments shall be deemed to have come into force on the first day of December, 1989 and shall remain in force for a period of five years.

AMENDMENTS

in the Schedule to the said notification:—

(a) after Serial No. 26-E, the following new Serial numbers and entries shall be inserted under appropriate columns, namely:—

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description of goods</th>
<th>Condition and exceptions subject to which exemption has been allowed</th>
</tr>
</thead>
<tbody>
<tr>
<td>26-F</td>
<td>(i) Purchase or sale of—</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(a) raw materials that is to say, goods which directly go into the composition of the finished products;</td>
<td>The exemption shall be allowed for a period of seven years from the date of commercial production to be certified by the concerned General Manager, District Industries Centre irrespective of change in the ownership, if any</td>
</tr>
<tr>
<td></td>
<td>(b) spare parts of machinery used in the industry for producing goods;</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(c) packing materials required for packing the finished products in the same form as manufactured by the industry,</td>
<td></td>
</tr>
</tbody>
</table>

When purchased or sold by a registered dealer who is certified by the concerned General Manager, District Industrial Centre, as a new Khadi/Village Cottage/Small Scale Industrial Unit set up on or after the 1st December 1989 and starting commercial production thereafter inside the State.
(ii) Purchase or sale of—

(a) raw materials, that is to say, goods which directly go into the composition of the finished products;

(b) spare parts of machinery used in the Industry for producing goods;

(c) packing materials required for packing the finished products in the same form as manufactured by the Industry.

When purchased or sold by a registered dealer who is certified by the Director of Industries as a new Medium/Large Industrial Unit, set up on or after the 1st December 1989 and starting commercial production thereafter in the districts of Keonjhar, Mayurbhanj, Dhenkanal, Koraput, Balasore, Ganjam, including Growth Centres in the said districts and the districts of Cuttack, Puri, Sundargarh and Sambalpur excluding the Growth Centres therein.

(iii) Purchase or sale of—

(a) raw materials, that is to say, goods which directly go into the composition of the finished products;

(b) spare parts of machinery used in the Industry for producing goods;

(c) packing materials required for packing the finished product in the same form as manufactured by the Industry.

The exemption shall be allowed for a period of five years from the date of commercial production to be certified by the Director of Industries irrespective of change in the ownership, if any, but the period of exemption shall be allowed for a further period of two years in case of Pioneer Units.

When purchased or sold by a registered dealer who is certified by the Director of Industries as a Medium/Large Industry set up on or after the 1st December 1989 and starting commercial production thereafter in the districts of Phulbani, Balangir and Kalahandi:

The exemption shall be allowed for a period of seven years from the date of commercial production to be certified by the Director of Industries irrespective of change in the ownership, if any, but the period of exemption shall be allowed for a further period of two years in case of Pioneer Units.
Provided that the exemption as indicated above shall be allowed, if the dealer or his authorised agent furnishes a declaration in Form 1-D appended below.

Note—The Form shall be in triplicate which shall be obtainable from the Sales Tax Officer within whose jurisdiction the dealer is registered, on application affixed with a fee of five rupees for every twenty-five blank declaration forms. The declaration form shall be filled in and signed by the dealer or his authorised agent. The portion marked “Original” shall be made over to the selling dealer and the portion marked “Duplicate” shall be made over to the Sales Tax Officer who issued the forms to the dealer. No second or subsequent supply of declaration forms shall be made, unless a true account of the forms last supplied is furnished. All unused, obsolete and invalid declaration forms shall be surrendered to the concerned Sales Tax Officer. In case of loss, theft or destruction of any form and other matters incidental thereto the same shall be notified in the Official Gazette:

Provided further that the finished products of such industrial units are sold inside Orissa or in course of inter-State trade or export from Orissa:

Provided also that no exemption as indicated above shall be allowed to the following categories of industries, namely:

1. Rice Hullers and Rice Mills
2. Flour Mills
3. Pulse Mills
4. Photographic Studios and Laboratories.

Explanation:

(1) “Pioneer Units” means the first two new industrial units with fixed capital investment of more than Rs. 1.5 crore going into commercial production for the first time in a Panchayat Samiti provided that those two units are not established in a Growth Centre and no other Medium and Large Industrial Unit has gone into Commercial Production in the concerned Panchayat Samiti prior to the said unit.

(2) “Growth Centre” means centres developed for promoting industrialisation in accordance with Press Notes-14 (1983 Series) of Government of India.
<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>5.</td>
<td>Manufacture of Ice Candy and Ice Fruits</td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>Laundry/Dry Cleaning</td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>Tailoring (other than readymade garment manufacturing units)</td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>Saw Mill/Sawing of timber</td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td>Production of Fire wood and Charcoal</td>
<td></td>
</tr>
<tr>
<td>10.</td>
<td>Coal/Cake Briquetting</td>
<td></td>
</tr>
<tr>
<td>11.</td>
<td>Oil Mill/Expelling Plant of less than ten metric tonne input capacity (excluding extraction of oil through solvent extraction process and/or refining).</td>
<td></td>
</tr>
<tr>
<td>12.</td>
<td>Bread-making (excluding mechanised bakery)</td>
<td></td>
</tr>
<tr>
<td>13.</td>
<td>Carpentry and Furniture making</td>
<td></td>
</tr>
<tr>
<td>14.</td>
<td>Joinery</td>
<td></td>
</tr>
<tr>
<td>15.</td>
<td>Book-binding</td>
<td></td>
</tr>
<tr>
<td>16.</td>
<td>Rubber stampmaking</td>
<td></td>
</tr>
<tr>
<td>17.</td>
<td>Note-Books and Exercise Note-Books</td>
<td></td>
</tr>
<tr>
<td>18.</td>
<td>Envelopes making</td>
<td></td>
</tr>
<tr>
<td>19.</td>
<td>Confectionery (other than 100 per cent excise oriented units).</td>
<td></td>
</tr>
<tr>
<td>20.</td>
<td>Preparation of sweets and numkeens, etc.</td>
<td></td>
</tr>
<tr>
<td>21.</td>
<td>Making of spices, pampad, dal, etc.</td>
<td></td>
</tr>
<tr>
<td>22.</td>
<td>Photocopying</td>
<td></td>
</tr>
<tr>
<td>23.</td>
<td>Clinic/Pathological Laboratories</td>
<td></td>
</tr>
<tr>
<td>24.</td>
<td>Beauty Parlours</td>
<td></td>
</tr>
<tr>
<td>25.</td>
<td>Drilling Rigs, Bore-wells and Tube-wells</td>
<td></td>
</tr>
<tr>
<td>26.</td>
<td>Production of seeds</td>
<td></td>
</tr>
<tr>
<td>27.</td>
<td>Guest-Houses and Restaurant</td>
<td></td>
</tr>
<tr>
<td>28.</td>
<td>Goods and passenger carriers</td>
<td></td>
</tr>
<tr>
<td>29.</td>
<td>Video Parlours</td>
<td></td>
</tr>
<tr>
<td>30.</td>
<td>Black and white and Colour Television sets other than those manufactured through Rural Co-operative Societies.</td>
<td></td>
</tr>
<tr>
<td>31.</td>
<td>Any other category of Industries notified by Government from time to time.</td>
<td></td>
</tr>
</tbody>
</table>
28-FF (i) Purchase or sale of—

(a) raw materials that is to say, goods which directly go into the composition of the finished products;

(b) spare parts of machinery used in the industry for producing goods;

(c) packing materials required for packing the finished products in the same form as manufactured by the industries;

When sold to or purchased by a registered dealer of existing Village/Cottage/Small-Scale/Medium and Large Industrial units for expansion/modernisation/diversification, taken up on or after the 1st December 1989 to the extent of increased commercial production over and above the existing installed capacity which shall be allowed once within the entire effective period:

Provided that such expansion/modernisation/diversification had been undertaken on the basis of separate project report which has been duly approved by financial institution.

(ii) Purchase or sale of—

(a) raw materials that is today, goods which directly go into the composition of the finished products;

(b) spare parts of machinery used in the industry for producing goods;

(c) Packing materials required for packing the finished products in the same form as manufactured by the industries;

When sold to or purchased by a registered dealers of existing Village/Cottage/Small-Scale/Medium and Large Industrial unit which has undertaken expansion/modernisation/diversification, on or after the 1st April 1986 but before the 1st December 1989 and has gone into commercial production after the 1st April 1986 to the extent of increased commercial production over and above the existing installed capacity which shall be allowed once within the entire effective period;

The exemption shall be allowed for a period of five years from 1st December 1989 or thereafter as certified by the concerned General Manager (District Manager, District Industrial Centre irrespective of change in the ownership if any).
Provided that such expansion/modernisation/diversification had been undertaken on the basis of separate project report which has been duly approved by financial institution.

(a) Purchase or sale of—

(a) raw materials, that is to say, goods which directly go into the composition of the finished products;

(b) spare parts of machinery used in the industry for producing goods;

(c) packing materials required for packing the finished products in the same form as manufactured by the industries.

When sold to or purchased by registered dealers of existing Village/Cottage/Small-Scale /Medium and Large Industrial units which has undertaken expansion/modernisation/diversification between the 1st August 1980 to the 31st March 1986 and has gone into commercial production after the 1st April 1986, to the extent of increased commercial production over and above the existing installed capacity which shall be allowed once within the entire effective period:

Provided that such expansion/modernisation/diversification has been undertaken on the basis of separate project report which has been duly approved by financial institution.

Explanation—Expansion/modernisation/diversification of an existing industrial unit means additional investment of more than 25 per cent of the undepreciated book value of fixed capital investments of an existing unit, in acquisition of fixed capital investment for expanding/modernising/diversifying the production of said unit and resulting in increased production over and above the existing installed capacity of the unit:

Provided that the exemption as indicated above shall be allowed if the dealer or his authorised agent furnished a declaration in Form 1-5 appended below.

The exemption shall be allowed for a period of five years from the 1st December 1989 or thereafter as certified by the concerned General Manager/District Manager, District Industrial Centre irrespective of change in the ownership, if any.
NOTE—The Form shall be in triplicate and obtainable from the Sales Tax Officer within whose jurisdiction the dealer is registered, on application affixed with a fee of five rupees for every twenty-five blank declaration forms. The declaration forms shall be filled in and signed by the dealer or his authorised agent. The portion marked “Original” shall be made over to the selling dealer and the portion marked “Duplicate” shall be made over to the Sales Tax Officer, who issued the forms to the dealer. No second or subsequent supply of declaration forms shall be made unless a true account of the forms last supplied is furnished.

All unused, obsolete and invalid declaration forms shall be surrendered to the concerned Sales Tax Officer. In case of loss, theft or destruction of any form and other matters incidental thereto the same shall be notified in the Official Gazette;

Provided further that the finished products of such industrial units are sold inside Orissa or in course of inter-State trade or for export from Orissa;

Provided further that no exemption as indicated above shall be allowed to the following categories of industries, namely:

1. Rice Hullers and Rice Mills
2. Flour Mills
3. Pulse Mills
4. Photographic Studios and Laboratories
5. Manufacture of Ice Candy and Ice Fruits.
6. Lundry/Dry Cleaning
7. Tailoring (other than readymade garment manufacturing units).
8. Saw Mill/Sawing of timber
9. Production of Firewood and Charcoal
10. Coal/Cake Briquetting
11. Oil Mill/Expelling Plant of less than 10 Metric-Tonne input capacity (excluding extraction of oil through solvent extraction process and or refining).


13. Carpentry and furniture making

14. Joinery

16. Book-binding

16. Rubber stamp making

17. Note-Books and Exercise Note-Books

18. Envelopes making

19. Confectionery (other than 100 per cent export oriented units).

20. Preparation of sweets and numkeens, etc.

21. Making of spices, pamped dal, etc.

22. Photocopying

23. Clinical/Pathological Laboratories

24. Beauty Parlours


26. Production of seeds

27. Guest Houses and Restaurants

28. Goods and Passenger carriers

29. Video Parlours

30. Black and White and Colour Television sets other than those manufactured through rural co-operative societies.
31. Any other category of industries notified by Government from time to time.

(b) for the existing entry in column (3) against Serial No. 30 F, the following entry shall be substituted, namely:

When sold by the concerned manufacturing unit or sold through authorized Co-operative/Government Agencies/Agencies recognised by Khadi and Village Industries Commission/Board:

Provided that no exemption as indicated above shall be allowed to the following categories of industries namely:

1. Rice Hullers and Rice Mills
2. Flour Mills
3. Pulse Mills
4. Photographic Studies and Laboratories
5. Manufacture of Ice Candy and Ice Fruits.
6. Laundry/Dry cleaning
7. Tailoring (other than Ready-made garment manufacturing units.)
8. Saw Mill/Sawing of timber
9. Production of Fire wood and Charcoal
10. Coal/Cake Briquetting
11. Oil Mill/Expelling plant of less than 10 M. T. input capacity. (excluding extraction of oil through solvent extraction process and/or refining).
13. Carpentry and Furniture making
14. Joinery
15. Book-binding

16. Rubber stamp-making

17. Note-books and exercise Note-books

18. Envelopes

19. Confectionery (other than 100 per cent export oriented units).

20. Preparation of sweets and numkeens etc.

21. Making of splash, pamped, dal, etc.

22. Photocopying

23. Clinical/Pathological Laboratories

24. Beauty Parlours


26. Production of seeds

27. Guest Houses and Restaurants

28. Goods and Passenger carriers

29. Video Parlours

30. Black & White and Colour T. V. Sets (other than those manufactured through rural Co-operative Societies).

31. Any other category of Industry notified by Government from time to time.

(c) for the existing entry in column (3) against serial No. 30FF, the following entry shall be substituted namely:

"The exemption shall be allowed for a period of seven years from the date of commercial production to be certified by the General Manager of the concerned District Industries Centre, irrespective of change in the ownership, if any:"
Provided that no exemption as indicated above shall be allowed to the following categories of industries, namely:

1. Rice Hullers and Rice Mills
2. Flour Mills
3. Pulse Mills
4. Photographic Studios and Laboratories
5. Manufacture of Ice Candy and Ice Fruits
6. Laundry/Dry Cleaning
7. Tailoring (other than readymade garment manufacturing units).
8. Saw Mills/Sawing of timber
9. Production of Firewood and Charcoal
10. Coal/Coke Briquetting
11. Oil Mill/Expelling Plants of less than 10 M. T. input capacity (excluding extraction of oil through solvent extraction process and/ or refining).
13. Carpentry and furniture making
14. Joinery
15. Book binding
16. Rubber stamp-making
17. Note-books and exercise Note-books
18. Envelopes
19. Confectionery (other than 100% export oriented units).
20. Preparation of sweets and numkeens etc.
21. Making of spices, pampad, dal etc.
22. Photo copying

23. Clinical/Pathological Laboratories

24. Beauty parlours

25. Drilling Bore-wells and Tube-wells

26. Production of seeds

27. Guest Houses and Restaurants

28. Goods and passenger carriers

29. Video parlours

30. Black and White and Colour Television sets other than those manufactured through rural co-operative societies.

31. Any other category of industries notified by Government from time to time.

(d) after Serial No. 30.FF, the following new serial numbers and entries shall be inserted under appropriate columns, namely:

30.FFF Sales of finished products of new Small-Scale Industries set up or undertaken expansion/modernisation/diversification on or after the 1st December 1989 and starting commercial production thereafter inside the State and certified by the General Manager of the concerned District Industries Centre:

Provided that such expansion/modernisation/diversification has been undertaken on the basis of separate Project report which has been duly appraised by Financial Institutions and the Exemption will be limited to the extent of Commercial production over and above the original installed capacity:

Further provided that no exemption as indicated above shall be allowed to the following categories of industries, namely:

1. Rice Hullers and Rice Mills

2. Flour Mills

3. Pulse Mills

The exemption shall be allowed for a period of seven years from the date of commercial production to be certified by the concerned General Manager. District Industries Centre, irrespective of change in the ownership, if any.
4. Photographic Studios and Laboratories
5. Manufacture of Ice Candy and Ice Fruits
6. Laundry/Dry Cleaning
7. Tailoring (other than ready-made garments manufacturing units).
8. Saw Mills/Sawing of timber
9. Production of Firewood and Charcoal
10. Coal/Cake briquetting
11. Oil Mill/Expelling Plant of less than 10 M. T. input capacity (excluding extraction of oil through solvent extraction process and oil refining).
13. Carpentry and Furniture making
14. Joinery
15. Book-binding
16. Rubber stamp-making
17. Note-books and Exercise Note-books
18. Envelopes making
19. Confectionery (other than 100% export oriented units).
20. Preparation of sweets and numkeens, etc.
21. Making Spices, Panned, Dal, etc.
22. Photocopying
23. Clinical/Pathological Laboratories
24. Beauty parlours
25. Drilling Rigs, Bore-wells and Tube-wells
26. Production of seeds
27. Guest Houses and Restaurants

28. Goods and passenger carriers

29. Video parlours

30. Black and White as well as Colour T. V. sets other than those manufactured through rural co-operative societies.

31. Any other category of Industry notified by Government from time to time.

30-FFFF. Sale of finished products of Small-Scale Industrial Unit set up after the 1st August 1980 and before the 1st April 1986 and starting commercial production on or after the 1st April 1986 inside the State and certified by the General Manager of the concerned District Industries Centre:

Provided the Sales Tax loan, if, any availed by the Industrial unit under the Orissa Sales Tax Loan Scheme rule 1980 is surrendered within the time limit prescribed:

Provided that no exemption as indicated above shall be allowed to the following categories of Industries, namely:

1. Rice Huller and Rice Mills

2. Flour Mills

3. Pulse Mills

4. Photographic Studios and Laboratories

5. Manufacture of Ice Candy and Ice Fruits

6. Laundry/Dry Cleaning

7. Tailoring (other than ready-made garments manufacturing units).

8. Saw Mill/Sawing of timber

9. Production of Fire-wood and Charcoal

10. Coal/Cake Briquetting

The exemption shall be allowed for a period of seven years from the effective date to be certified by the concerned General Manager, District Industries Centre, irrespective of change in the ownership, if any:
11. Oil Mill/Expelling plant of less than 10 M. T. input capacity (excluding extraction of oil through solvent extraction process and/or refining).


13. Carpentry and furniture-making

14. Joinery

15. Book-binding

16. Rubber stamp-making

17. Note-books and Exercise Note-books

18. Envelopes making

19. Confectionery (other than 100 per cent export orientated units).

20. Preparation of sweets and numkeens, etc.

21. Making of spices, panned, dal, etc.

22. Photo copying

23. Clinical/Pathological Laboratories

24. Beauty Parlours

25. Drilling Rigs Bore-wells and Tube-wells

26. Production of seeds

27. Guest Houses and Restaurants

28. Goods and passenger carriers

29. Video Parlours

30. Black and White as well as Colour Television sets other than those manufactured through rural co-operative societies.

31. Any other category of industries notified by Government from time to time.
Sale of finished products of small, medium and large industrial units which have undertaken expansions/modernisation/diversification on or after the 1st April 1986 but before the 1st December 1989 and have gone into commercial production after the 1st April 1986 to the extent of increased commercial production over and above the existing installed capacity on the basis of separate project report which has been duly appraised by financing institutions:

Provided that no exemption as indicated above shall be allowed to the following categories of industries, namely:

1. Rice Hullers and Rice Mills
2. Flour Mills
3. Pulse Mills
4. Photographic Studios and Laboratories
5. Manufacture of Ice Candy and Ice Fruits
6. Laundry/Dry Cleaning
7. Tailoring (other than ready-made garments manufacturing units).
8. Saw Mill/Sawing of timber
9. Production of Fire-wood and Charcoal
10. Coal/Cake Briquetting
11. Oil Mill/ExPELLing Plant of less than 10 M. T. input capacity (excluding extraction of oil through solvent extraction process and or refining)
13. Carpentry and furniture-making
14. Joinery
15. Book-binding
16. Rubber stamp-making
17. Notebooks and Exercise Notebooks
18. Envelopes making

The exemption shall be allowed for a period of seven years in the districts of Bolangir, Kalahandi and Phulbani and five years in other districts of the State for large and medium industries and for seven years for district in case of Small Scale Industries.
19. Confectionery (other than 100 per cent export oriented units),

20. Preparation of sweets and numkeens, etc.

21. Making of spices, pamped, dal, etc.

22. Photocopying

23. Clinical/Pathological

24. Beauty Parlours

25. Drilling Bore-wells and Tube-wells

26. Production of seeds

27. Guest Houses and Restaurants

28. Goods and passenger carriers

29. Video Parlours

30. Black and White and Colour Television sets other than those manufactured through rural co-operative societies.

31. Any other category of Industries notified by Government from time to time.

The exemption shall be allowed for a period of seven years in the districts of Balangir, Kalahandi and Phulbani and five years in other districts of the State for large and medium industries and for seven years for all districts in case of Small Scale Industries.

Provided that no exemption as indicated above shall be allowed to the following categories of industries, namely:

1. Rice Hullers and Rice Mills

2. Flour Mills

3. Pulse Mills

4. Photographic Studios and Laboratories.
5. Manufacture of Ice Candy and Ice Fruits
6. Laundry/Dry Cleaning
7. Tailoring (other than ready-made garments manufacturing units).
8. Saw Mill/Sawing of timber
9. Production of Fire-wood and Charcoal
10. Coal/Cake Briquetting
11. Oil Mill/Expelling plant of less than 10 M. T. input capacity (excluding extraction of oil through solvent extraction process and or refining).
12. Bread-making (excluding mechanised bakery)
13. Carpentry and furniture-making
14. Joinery
15. Book-binding
16. Rubber stamp-making
17. Note-books and Exercise Note-books
18. Envelopes making
19. Confectionery (other than 100 per cent export oriented units).
20. Preparation of sweets and numkeens, etc.
21. Making of spices, pamped, Dal, etc.
22. Photo copying
23. Clinical/Pathological Laboratories
24. Beauty Parlour
25. Drilling Bore-wells & Tube-wells
26. Production of seeds
27. Guest Houses and Restaurants
28. Goods and passenger carriers
29. Video Parlours
30. Black and White and Colour Television sets other than those manufactured through rural co-operative societies.
31. Any other category of Industries notified by Government from time to time.
(o) after Form I-C the following new forms shall be inserted, namely:

DECLARATION FROM I-D

(See Entry 26-F)

I/We hereby declare that our manufacturing industry has been granted eligibility certificate bearing No. dated by the General Manager, or Project Manager, District Industries Centre of /Director of Industries, Orissa as Village/Cottage/Small Scale/Medium/Large/Proneering Industry set up on and starting commercial Production on, and that the goods purchased by me/us in Bill/Cash Memo. No. dated. from shall be used as:

(a) raw materials for the purpose of manufacturing inside the State, that is to say, goods which will directly go into the composition of finished products to be manufactured by me/us;

(b) spare parts of machinery actually required for machinery used for producing goods in my/our industry.

(c) packing materials required for packing the finished products in the same form as manufactured by me/our industries.

I/We further declare that the finished products shall be sold in Orissa or in course of inter-State trade or export from Orissa.

Dealer/Authorised Agent

NOTES:—I. For large and medium industries, the Director of Industries shall be the certifying authority

II. In case of goods liable to sales tax, this declaration is to be furnished to the selling dealer. In case of goods liable to purchase tax, the declaration is to be attached to the return of the dealer.

III. Words and portions not applicable, should be struck off while issuing the declaration.
I/We, ....................... hereby declare that our manufacturing industry has been granted eligibility certificate bearing No. ................. dated .................................................. by the General Manager, or Project Manager, District Industries Centre of .................................................. Director of Industries Orissa as Village/Cottage/Small-Scale/Medium/Large Industry and was set up on .................................................. and started commercial production on .................................................. and that the goods purchased by me/us in Bill/Cash Memo. No. ................. dated ................. from .................................................. shall be used as:—

(a) raw materials for the purpose of manufacture inside the State, that is say, goods which will directly go into the composition of finished products to be manufactured by me/us; 

(b) spare parts of machinery actually required for machinery used for producing goods in my/our industry;

(c) packing materials required for packing the finished products in the same form as manufactured by me/our industry exclusively for expansion/modernisation/diversification of the industry.

I/We, ....................... further declare that there has been additional investment of more than 25 per cent of the depreciated book value of fixed capital investment on the basis of separate project report duly appraised by financing institution and resulting in increased production over and above the existing installed capacity of the industry.

I/We, ....................... further declare that the finished product shall be sold in Orissa or in course of inter-State trade or for export from Orissa.

Dealer/Authorised Agent

NOTE: (I) For the large and medium industries, the Director of Industries shall be the certifying authority

(ii) in case of goods liable to sales tax, this declaration is to be furnished to the selling dealer

(ii) In case of goods liable to purchase tax the declaration is to be attached with the return of the dealer.

(ii) Words and portions not applicable, should be struck off while issuing the declaration.

(No. 27662—C. T. A—56/90—F.)

By order of the Governor

B. B. MISRA

Joint Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION.

The 16th August 1990

S. R. O. No. 790/90—In exercise of the powers conferred by section 7 of the Orissa Sales Tax Act, 1947 (Orissa Act 4 of 1947), the State Government do hereby direct that the following classes of registered dealers as specified in column (2) of the Schedule hereto annexed, who are certified by the Director of Industries, Orissa as medium or large scale industrial units set up in the State of Orissa on or after the date mentioned in column (3) thereof, shall be allowed—

(a) to defer payment of sales tax admitted as payable on the sale of finished products manufactured by the said industrial units from the date of commencement of commercial production as certified by the said authority, or the date specified in the schedule as the case may be for the period indicated against each in column (4) of the said Schedule; or

(b) to be exempted from payment of sales tax admitted as payable on the sale of finished products produced by such industrial unit for such period as may remain after reducing the period specified against each in column (4) of the said Schedule by two years, if any such dealer exercises option in writing to that effect to the concerned Sales Tax Officer within one month from the date of publication of this notification in the Orissa Gazette or within one month from the date of commencement of commercial production, whichever is later, subject to the conditions and exceptions governing such deferment or, as the case may be, exemption, as hereinafter provided.

2. This notification shall be deemed to have come into force with effect from the 1st December, 1989 and shall remain in force for a period of five years from the said date.

SCHEDULE

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Class of Industrial Units (Dealer)</th>
<th>Effective date</th>
<th>Period of deferment</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
</tbody>
</table>

1. New medium/large industrial units. Where fixed capital investment has been made only on or after the 1st December 1989.

9 years for the units set up in the districts of Phulbani, Balangir and Kalahandi and 7 years for the units set up in all other districts and 2 years more for all pioneer units.
2 Continuing medium/ large industrial units set up more after the 1st April 1986.

Where fixed capital investment commenced on or after the 1st April 1986 but before the 1st December 1989 and the unit had gone into commercial production after the 1st April 1986.

3 Continuing medium/ large industrial units set up on or after the 1st August 1980.

Where fixed capital investments commenced on or after the 1st August, 1980 and prior to the 1st April 1986 and the units had gone into commercial production after the 1st April 1986.

4 Medium large industrial units set up on or after the 1st December, 1989 and undergone expansion/modernisation/diversification on the basis of project report as praised by financial institutions.

Where fixed capital investment has been made on or after the 1st December, 1989.

5 Existing medium/large industrial unit which has undertaken expansion/modernisation/diversification on or after 1st April, 1986 but before 1st December, 1989 and has gone into commercial production after 1st April, 1986.

Where fixed capital investment commenced on or after the 1st April, 1986 but before the 1st December, 1989 and has gone into commercial production after 1st April, 1986.

Provided that Sales tax loan, if any, availed of under the Orissa Sales Tax Loan Scheme/Rules, 1980 is surrendered within the time limit prescribed in the operational guidelines instructions.

9 years for units set up in the districts of Phulbani, Balangir and Kalahandi and 7 years for units set up in all other districts and 2 years more for all pioneer units from the 1st December 1989:

9 years for industrial units in the districts of Phulbani, Kalahandi and Balangir and 7 years in all other districts of the State and 2 years more in case of all pioneer units to the extent of increased commercial production over and above the original installed capacity, which shall be allowed once within the entire effective period.

9 years for industrial units in the districts of Phulbani, Kalahandi and Balangir and 7 years in all other districts of the State and 2 years more in case of all pioneer units to the extent of increased commercial production over and above the original installed capacity, which shall be allowed once within the entire effective period.
Existing medium/large industrial unit which has undertaken expansion/modernisation/diversification between 1st August 1980 and 31st March 1986 has gone into commercial production after 1st April 1986 on the basis of project report appraised by financial institutions.

Where fixed capital investment commenced on or after 1st August, 1980 but before 1st April, 1986 and has gone into commercial production after 1st April, 1986.

"Explanation—Fixed capital investment" means investment on land, building, plant and machinery and other equipment of permanent nature.

Provided that sales tax loan, if any, availed of under the Orissa Sales Tax Loan Scheme/Rules, 1980 is surrendered within the time limit prescribed in the operational guidelines/instructions.

"Explanation Pioneer unit" means the first two new industrial units with fixed capital investment of more than Rs. 5 crores first going into commercial production in a Panchayat Samiti. But these two units are not established in a growth centre and no other medium or large industrial unit has gone into commercial production in the concerned Panchayat Samiti prior to the said units.
Conditions and exceptions governing deferment of payment of Sales Tax

The deferment of Sales Tax shall be subject to the following conditions and exceptions, namely,

(i) The dealer must not have opted for the benefit of Sales Tax exemption.

(ii) The dealer shall make an application in writing for availing the benefit of deferment in payment of sales tax which shall be submitted to the Sales Tax Officer, who granted the Registration Certificate, within one month from the date of publication of this notification or within one month from the date of commencement of commercial production, whichever is later, in Form-A annexed hereto.

(iii) The dealer applying for deferment in payment of sales tax, shall submit an agreement in Form-B annexed hereto to the concerned Sales Tax Officer, failing which the benefit will not be available. The agreement will be executed by the dealer and the Industrial Promotion and Investment Corporation of Orissa Limited.

(iv) The deferred amount of tax in respect of each year shall be paid in full in the month following the month of commercial production every year in one annual instalment, commencing immediately after the expiry of the period of deferment.

(v) in the event of closure of the industrial units before or after expiry of the period of deferment or in the event of any of the happenings agreed upon in the agreement or in the event of misrepresentation of facts or furnishing of incorrect or false information which later on comes to the notice of the Sales Tax Officer concerned, the benefit of deferment allowed shall be revoked from the date it was allowed, after giving an opportunity of being heard to the dealer and the entire amount not paid by way of deferment shall be paid at once in one instalment.

(vi) The deferment of payment of sales tax shall be available in respect of the sales of goods which the dealer is licensed to manufacture.

(vii) A breach of the conditions of this notification or any of the provisions of the Orissa Sales Tax Act, 1947 and Rules made thereunder shall render the benefit of deferment of tax to be cancelled with the approval of the Assistant Commissioner of Sales Tax in-charge of the concerned Range and such cancellation, in appropriate cases, may be given retrospective effect:

Provided that no such cancellation shall be made without giving the dealer an opportunity of being heard.

(viii) The Sales Tax Officer concerned, if satisfied that the applicant had sufficient cause for not submitting the application or agreement within the stipulated period may accept the application to agreement thereafter, recording reasons therefor.

(ix) The deferment of sales tax under Section 7 of the Orissa Sales Tax Act, 1947 shall include the additional sales tax payable under the Orissa Additional Sales Tax Act, 1875 on the turn over of sales in respect of which the payment of sales tax has been allowed to be deferred.
The benefit of deferral in payment of sales tax shall not be available to the following category of industrial units, namely:

1. Rice Hullers and Rice Mills
2. Flour Mills
3. Pulse Mills
4. Photographic Studios and Laboratories
5. Manufacture of Ice Candy and Ice Fruits
6. Laundry/Dry Cleaning
7. Tailoring (other than readymade garments manufacturing units)
8. Saw Mill/Sawing of timber
9. Production of firewood and charcoal
10. Coal/Cake briquetting
11. Oil Mill/Expelling Plant of less than 10 MT input capacity (excluding extraction of oil through solvent extraction process and or refining)
13. Carpentry and Furniture-making.
14. Joinery
15. Book-binding
16. Rubber Stamp-making
17. Note-book and Exercise Note-Books
18. Envelopes making
19. Confectionery (other than 100 per cent export oriented units)
20. Preparation of sweets and numkeens etc.,
21. Making of spices, papped, dal etc.
22. Photo copying
23. Clinical/Pathological Laboratories
24. Beauty Parlours
25. Drilling Rigs, Bore-Wells and Tube-Wells
26. Production of seeds
27. Guest Houses and Restaurants
28. Goods and passenger carriers
29. Video Parlours
30. Black and White and Colour T.V. sets other than those manufactured through Rural Co-operative Societies
31. Such other industries as may be notified by Government from time to time

(i) The Certificate allowing deferment in payment of sales tax shall be granted in Form-C.

Conditions and exceptions governing exemption from payment of Sales Tax in lieu of deferment thereof:

(ii) The exemption from payment of Orissa Sales Tax shall be available only in respect of sales of goods which the dealer is licensed to manufacture and which are manufactured by him.

(iii) A breach of any of the conditions of this notification or any of the provisions of the Orissa Sales Tax Act, 1947 and the Rules made thereunder or misrepresentation of facts or furnishing incorrect or false information, which later on comes to the notice of the Sales Tax Office concerned, shall render the benefit of exemption from payment of Orissa Sales Tax to be withdrawn after giving opportunity of being heard to the dealer, with the approval of the Assistant Commissioner of Sales Tax in-charge of the concerned Range and, in appropriate case may be given retrospective effect.

(iv) The Sales Tax Officer concerned, if he is satisfied that the applicant had sufficient cause for non-submitting the application within the stipulated period may accept the same thereafter, after recording reasons therefor.

(v) Sales Tax, if any, collected by the dealer shall be deposited into Government account forth with under the appropriate Head of Account.

(vi) “The benefit of exemption from payment of Orissa Sales Tax shall not available in the case of following industrial units, namely:—

1. Rice Hullers and Rice Mills
2. Flour Mills
3. Pulse Mills
4. Photographic Studios and Laboratories
5. Manufacture of Ice Candy and Ice Fruits
6. Laundry/Dry Cleaning
7. Tailoring (other than readymade garment manufacturing units)
8. Saw Mills/Sawing of timber
9. Production of Firewood and Charcoal
10. Coal/Cake briquetting
11. Oil Mill/ExPELLing plant of less than 10 MT, input capacity (excluding extraction of oil through solvent extraction process and/or refining).
12. Bread-making (excluding mechanised bakery)
13. Carpentry and Furniture making
14. Joinery
15. Book-binding
16. Rubber Stamp-making
17. Note Books and Exercise Note Books
18. Envelopes making
19. Confectionery other than 100 per cent export oriented units
20. Preparation of sweets and numkeens, etc.
21. Making of Spices, Pampad, Dal, etc.
22. Photo copying
23. Clinical/Pathological Laboratories
24. Beauty Parlours
25. Drilling Rig, Bore-wells and Tube-wells
26. Production of seeds
27. Guest Houses and Restaurants
28. Goods and passenger carriers
29. Video Parlours
30. Black and White and Colour T.V. sets other than manufactured through Rural Co-operative Societies.
31. Such other industries as may be notified by Government from time to time
# APPLICATION FOR DEFERMENT IN PAYMENT OF SALES TAX UNDER SECTION 7 OF THE ORISSA SALES TAX ACT, 1947

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>1.</td>
<td>Name of the Industrial Unit:</td>
</tr>
<tr>
<td>2.</td>
<td>Status of the Industrial Unit:</td>
</tr>
<tr>
<td>3.</td>
<td>Name, father's name and address of the Proprietor/Partners/Directors (in case of association of persons or body corporate, Xerox copies, attested by a Gazetted Officer of documents in support thereof to be attached)</td>
</tr>
<tr>
<td>4.</td>
<td>Registration No. and date of the certificate issued by the Director of Industries, Orissa (Xerox copy, attested by a Gazetted Officer of the certificate to be attached)</td>
</tr>
<tr>
<td>5.</td>
<td>Registration number under the Orissa Sales Tax Act with date</td>
</tr>
<tr>
<td>6.</td>
<td>Date of starting commercial production, as certified by the Director of Industries, Orissa (Xerox copy attested by a Gazetted Officer enclosed), date of expansion/modernisation/diversification on the basis of project report appraised by financial institutions.</td>
</tr>
<tr>
<td>7.</td>
<td>Amount of Sales Tax collected on or after 1-4-1986 to O.S.T. O.A.S.T. Total</td>
</tr>
<tr>
<td>8.</td>
<td>Amount of Sales Tax paid from 1-4-1986 to O.S.T. O.A.S.T. Total</td>
</tr>
<tr>
<td>9.</td>
<td>Certificate regarding gross value of fixed assets (to be attached in original) obtained from the Director of Industries</td>
</tr>
<tr>
<td>10.</td>
<td>Detailed particulars of:—</td>
</tr>
<tr>
<td></td>
<td>(i) Immovables:—</td>
</tr>
<tr>
<td></td>
<td>(ii) Movable:—</td>
</tr>
<tr>
<td>11.</td>
<td>I do hereby apply for allowing the benefit of deferment of payment of Orissa Sales Tax and Orissa Additional Sales Tax for a period of years covering the period from I have gone through the notification of the Government of Orissa in the Finance Department No./F., dated the , and undertake to abide by the terms, conditions and restrictions contained therein. This Industrial unit has been set up in the districts of on or after the 1st August 1980 being a medium/large Industrial unit and has started commercial production on.</td>
</tr>
<tr>
<td>12.</td>
<td>I do hereby declare that the facts stated above are true to the best of my knowledge</td>
</tr>
</tbody>
</table>

Place
Date
Signature of the applicant
(With designation and seal)
AGREEMENT

THIS AGREEMENT is made this.............. day of....................... one thousand nine hundred.................. BETWEEN, a Private/Public limited Company incorporated under the Companies Act, 1956/s Co-operative Society registered under the Orissa Co-operative Societies Act, 1962 and having its registered office at .............. in the district of .............. represented by Shri .............. duly authorised by the Board of Directors in their meeting held on.............. or carrying on business as sole Proprietor/partner in the firm under the name and style of M/s. .............. duly registered under the Indian Partnership Act, 1932 and having its registered office at .............. in the district .............. represented by Shri .............. Proprietor/Partner duly authorised in that behalf) which expression shall, unless it be repugnant to the context or meaning thereof be deemed to include its successor or successors and assignees/the partners for the time being of the said firm and their assigns,heirs, executors (hereinafter referred to as the said industrial unit) of the first part, AND Industrial promotion and Investment Corporation of Orissa Limited (hereinafter referred to as "IPICOL") which expression shall, unless it be repugnant to the context or meaning thereof be deemed to include its successor or successors and assigns of the second part.

Whereas the State Government by notification in the Finance Department No. .............. /F, dated the .............. 19, issued under section 7 of the Orissa Sales Tax Act, 1947, have decided to allow subject to the conditions and exceptions specified in the said notification the registered dealers under the said Act who are certified by the Director of Industries, Orissa as medium/large Industrial units to defer payment of Orissa Sales Tax for a period of .............. years on sale of finished products manufactured by such Industrial units from the date of commercial production as may be certified by the Director of Industries, Orissa;

And whereas the said Industrial unit who is a registered dealer under the Orissa Sales Tax Act, 1947 (Registration Certificate bearing No. .............. dated .............. granted by the Sales Tax Officer, .............. Circle), certified by the Director of Industries, Orissa as a medium/large Industrial unit by his / their application dated the .............. intends / intend to apply to the Sales Tax Officer .............. Circle for allowing deferment in payment of Orissa Sales Tax equal to the extent admitted in the returns submitted in Form IV prescribed under the Orissa Sales Tax Rules, 1947 for the period from .............. to ..............;

Now it is hereby agreed by and between the parties as follows:

(a) The industrial unit shall duly observe and perform the provisions/conditions and orders issued pursuant thereto.

(b) The unit shall not without taking prior approval of the IPICOL change the location of or any part of the industrial unit of effect any substantial change in the said unit.

(c) The Industrial unit shall furnish to the State Government or its authorised officers and IPICOL all the information that may be required to study the functioning of the unit in such form and by such date may be specified from time to time.
(d) The Industrial unit hereby acknowledges the benefit of deferment that may be conferred on it (by the State Government) and hereby covenants to pay IPICOL the aforesaid sales tax dues allowed to be deferred for payment in instalments as detailed in the Schedule hereunder.

**SCHEDULE**

<table>
<thead>
<tr>
<th>Instalments</th>
<th>The year for which Sales Tax is allowed be deferred</th>
<th>Payable by</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st instalment</td>
<td>for the year 19.19</td>
<td>By</td>
</tr>
<tr>
<td>2nd instalment</td>
<td>for the year 19.19</td>
<td>By</td>
</tr>
<tr>
<td>3rd instalment</td>
<td>for the year 19.19</td>
<td>By</td>
</tr>
<tr>
<td>4th instalment</td>
<td>for the year 19.19</td>
<td>By</td>
</tr>
<tr>
<td>5th instalment</td>
<td>for the year 19.19</td>
<td>By</td>
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<tr>
<td>6th instalment</td>
<td>for the year 19.19</td>
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<tr>
<td>7th instalment</td>
<td>for the year 19.19</td>
<td>By</td>
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<tr>
<td>8th instalment</td>
<td>for the year 19.19</td>
<td>By</td>
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<tr>
<td>9th instalment</td>
<td>for the year 19.19</td>
<td>By</td>
</tr>
<tr>
<td>10th instalment</td>
<td>for the year 19.19</td>
<td>By</td>
</tr>
<tr>
<td>11th instalment</td>
<td>for the year 19.19</td>
<td>By</td>
</tr>
</tbody>
</table>

(e) The said Orissa Sales Tax Payment of which shall be allowed to be deferred, shall become forthwith payable by the industrial unit to IPICOL on the happenings of all or any of the following events, namely:

(i) if the industrial unit goes out of production before the payment of the deferred sales tax dues;

(ii) if the industrial unit changes the location of whole or any part of the industrial unit or effects any substantial alteration or disposes of any substantial part of the total capital investment before payment of the Sales Tax as deferred;

(iii) if any information furnished by the industrial unit in the application for deferment in payment of sales tax contains statements which are either false or incorrect;

(iv) if any distress or execution proceedings is initiated upon any property of the industrial unit or any part of its assets or a receiver thereof be appointed;

(v) if the industrial unit commits breach of any of the covenants or provisions herein contained which are to be observed and performed by it;
(vi) if the industrial unit is closed for a period exceeding six months at a time for reasons other than labour trouble or want of electric power or raw materials, or ceases to carry on business for any reason whatsoever;

(vii) if the industrial unit or any of the partners thereof files a petition for being adjudicated as insolvent or is adjudicated as insolvent;

(viii) if any petition for winding up of the industrial unit passed by any competent court of the industrial unit passes a resolution for being wound up.

(f) The industrial unit shall permit the person or persons authorised by the State Government or IPICOL in that behalf at any time and from time to time during the usual hours of business to inspect the said unit or to examine records, etc. as may be relevant for the purpose and shall render him/them such assistance as may be required for the purpose aforesaid. The industrial unit shall furnish to the State Government, IPICOL or such person or persons, as aforesaid as the case may be, all such information relating to the said unit as may be required by such person or persons.

(g) The industrial unit shall observe and perform all instructions and directions that may be issued from time to time by the IPICOL in relation to utilisation of the said sum (deferred amount of sales tax) and shall hereafter submit to the IPICOL such informations/documents on the working of the said unit at such time and in such Form as may be directed by the IPICOL.

(h) In the event of any dispute or difference arising between the parties hereto in respect of or in relation to this agreement or any provision herein contained either during the subsistence of this agreement or thereafter the same shall be referred to the arbitration in accordance with the provisions of the Arbitration Act, 1940.

(i) The industrial unit shall bear and pay all the costs, charges and expenses incidental to the preparation and execution of the Agreement.

IN WITNESS WHEREOF the said Industrial Unit, as the first part and IPICOL, as the second part, have put their hands and seals on the day and year first above written.

For and on behalf of the Company/Co-operative Society/Firm/Dealer,

SIGNED

In the presence of

Witnesses

1.

2.

Signature of Officer acting in the premises for and on behalf of IPICOL in the presence of witnesses.

1.

2.
FORM C

To

M/s .......................................................... ..........................................................

(Registration Number .................................)

Your application, dated ..................................

in Form A for deferment in payment of Sales Tax under Section 7 of the Orissa Sales Tax Act, 1947 has been allowed subject to the conditions and restrictions contained in the notification of the Government of Orissa in the Finance Department No. ......., dated ........., and those contained in the Agreement executed by you in Form B. The period of deferment for ... years commences on ........ and expires on ..........

Non-observance of any condition, etc. mentioned in the said notification No. ..........., dated ........., shall render this order of deferment of Sale Tax cancelled and you will be required to pay the tax in the usual manner as if the benefit of deferment is not applicable to you.

SALES TAX OFFICER

............................................. CIRCLE/ASSESSMENT UNIT

FORM D

APPLICATION FOR EXERCISING OPTION FOR EXEMPTION FROM PAYMENT OF SALES TAX UNDER SECTION 7 OF THE ORISSA SALES TAX ACT, 1947 IN LIEU OF DEFERMENT IN PAYMENT OF SUCH TAX

To

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

I/we ............................................. Son of ..........................................................

Proprietor/Partners/Directors of M/s. ..........................................................

P.O. ............................................. P.-S. .............................................

District ............................................. a registered dealer (Registration No. ..........., dated ...........) have set up a medium/large Industrial unit, which has been certified by the Director of Industries, Orissa in Registration Certificate No. ..........., date ...........

(Attested Xerox copy enclosed). The Industrial unit has commenced commercial production on ...........

(Attested Xerox copy of the Certificate in support thereof enclosed, as a medium/large industrial unit and is/are entitled to the deferment in payment of Sales Tax under section 7 of the Orissa Sales Tax Act, 1947 read with the notification of the Government of Orissa in the Finance Department No. ..........., dated ...........)
I/We do hereby exercise my/our option to avail exemption from payment of Orissa Sales Tax for ................. years covering the period from the date of commencement of commercial production as certified by the Director of Industries, Orissa to ................... . In accordance with the provisions of Section 7 of the Orissa Sales Tax Act, 1947 and the notification of the Government of Orissa in the Finance Department No. ............... , dated the ................... , subject of the condition and exceptions imposed under the said notification. A Xerox copy of the Resolution of the Board of Directors (in the case of a Company or Corporation) in this regard is enclosed. This option now exercised is final and is not liable for any change.

I/We do hereby declare that the facts stated above are true to the best of my/our knowledge and belief:

Place ..............................................................

Signature of the dealer with designation and seal

Dated ..............................................................

Registration No. .........................

O.S.T.No. ......................... , date ..............

O.S.T.No. ......................... , date ..............

[No. 27685—CTA.-56/90-F.]

By order of the Governor

B.B. MISRA

Joint Secretary to Government
S. R. O. No. 974/90—In exercise of the powers conferred by section 6 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby direct that the following further amendment shall be made in the notification of the Government of Orissa in the Finance Department No. 20206—CTA-14/76-F., dated the 23rd April 1976 as amended from time to time, namely:

AMENDMENT

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

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description of goods</th>
<th>Condition and exception subject to which exemption has been allowed</th>
</tr>
</thead>
<tbody>
<tr>
<td>35-G.</td>
<td>Sale of finished products and by-products that is to say Groundnut oil, Groundnut oil-cake, Mustard oil, Mustard oil-cake, Niger oil, Niger oil-cake, Til oil, Til oil cake, Sal oil, Rice bran oil and Acid oil, by the Orissa State Co-operative Oil Seeds Growers' Federation Ltd. and its Regional Unions, to the consumers.</td>
<td>The exemption shall be allowed for a period of seven years.</td>
</tr>
</tbody>
</table>

[No. 35029—CTA-11/80-F.]

By order of the Governor

B.B. MISHRA

Joint Secretary to Government
FINANCE DEPARTMENT
NOTIFICATION

The 12th November 1990

S. R. O. No. 1011/90—Whereas the draft of certain rules further to amend the Orissa Sales Tax Rules, 1947 was published as required by sub-section (1) of section 29 of the Orissa Sales Tax Act, 1947 (Orissa Act XIV of 1947), in the extraordinary issue of the Orissa Gazette No. 1058, dated the 4th August 1990 under the notification of the Government of Orissa in the Finance Department No. 26866—CTA-88/90-F., dated the 3rd August 1990 inviting objections and suggestions from all persons likely to be affected thereby till the expiry of a period of fifteen days from the date of publication of the said notification in the Orissa Gazette;

And whereas, no objections or suggestions have been received by the State Government in respect of the said draft;

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

1. (1) These rules may be called the Orissa Sales Tax (Second Amendment) Rules, 1990

   (2) They shall come into force on the date of their publication in the Official Gazette

2. In the Orissa Sales Tax Rules/1947 (hereinafter referred to as the said rules) in item (e) of the proviso to clause (i) of rule 5-A for the words “rupees fifty thousand” the words “rupees one lakh” shall be substituted.

3. In the said rules in sub-rule (2) of rule 6 for the figures and words “50 thousand rupees” the words “rupees one lakh” shall be substituted.

4. In the said rules in sub-rule (1) of rule 16 for the words and brackets “(rupees fifty thousand)” the words “rupees one lakh” shall be substituted.

5. In the said rules in rule 22 for the words “fifty thousand rupees” the words “rupees one lakh” shall be substituted.

6. In the said rules, in rule 27:

   (a) In sub-rule (2-A) —

   (i) clause (ii) along with the proviso shall be omitted;

   (ii) for clause (iii) including the proviso thereunder, the following shall be substituted, namely:

   “(iii) Before furnishing the declaration to the purchasing dealer the authorised person shall fill in all the required particulars in the form and affix his usual signature in the space provided in the form for this purpose and make over the signed declaration to the purchasing dealer:

   Provided that a single declaration may cover sale of goods during a period of one financial year:
Provided further that in the column (2) of Form XXXIX prescribed for commodity in the details of goods sold, the broad classification of goods may be indicated.

(iii) clause (iv) shall be omitted

(b) In sub-rule (3),—

(i) in clause (i) for the words and figures "Form XXXIX" the words and figures "Form XL" shall be substituted;

(ii) clause (ii) including its proviso shall be omitted;

(iii) for clause (iii) including its provisos, the following clause shall be substituted, namely:

(iii) Before furnishing the declaration to the purchasing dealer, the authorised person shall fill in all required particulars in the form and affix his usual signature in the space provided in the form for this purpose and make over the signed declaration to the purchasing dealer:

Provided that a single declaration may cover sale of goods during period of one financial year:

Provided further that in the column (2) of Form XL prescribed for commodity in details of goods sold, the broad classification of goods may be indicated;

(iv) clause (iv) shall be omitted.

7. (i) In the said rules, in rule 36, after the words "or composition money", the words "and Surcharge" shall be inserted;

(ii) in the first proviso, after the words "to pay the tax" the words "and Surcharge" shall be inserted.

8. In the said rules, in rule 90-A,—

(a) in clause (c) of sub-rule (1), for the words "one lakh rupees", the words "three lakh rupees" shall be substituted;

(b) in sub-rule 4,—

(i) in clause (a) of sub-rule (1) for the words "One lakh rupees", the words "three lakhs rupees" shall be substituted;

(ii) in clause (b), for the words "one lakh twenty-five thousand rupees", the words "three lakh twenty-five thousand rupees" shall be substituted.

9. In the said rules, in Form IV, after paragraph 'E' and before the words "I declare that the above statements are true to the best of my knowledge and belief.

Proprietor/Partner/Manager/Principal Officer"
the following new paragraph shall be inserted, namely:—

"F. Surcharge (if any) paid amounting to Rs. ............... (in words) Rupees .............. only under Challan No. ............... P. M.ACK. date of Bank ............... draft/crossed cheque.

Treasury ..........................

Post Office ..........................

Bank ............................. is enclosed”

10. In the said rules, in Form IV-AA,—

(i) After item (vi) of sub-paragraph (1) of paragraph H, the following new item shall be inserted, namely:—

“(vii) Surcharge (if any) under section 5-A of the O. S. T. ACT Rs. ............... .”

(ii) for sub-paragraph (2) of paragraph H, the following sub-paragraph shall be substituted, namely:—

“(2) Tax and surcharge amounting to Rs. ............... (in words) Rupees .............. only under Challan No. ............... Treasury ............... P. M. Ack. date of ............... Post office ............... Bank draft/Crossed Cheque ............... Bank ............... . I declare that the above statements are true to the best of my knowledge and belief.

Dealer/Partner/Manager/Principal Officer”

11. In the said rules, in FORM VI for the words and figures “Rs. 50,000”, the words and figures “Rs. 1,00,000” shall be substituted.

12. In the said rules in FORM IX,—

(i) After item 10 the following new items shall be inserted, namely:—

“10-A. Amount of surcharge assessed ............................. ”

(ii) in item 13, after the words “amount of Tax” the words and brackets “and surcharge (if any) due as per order dated” shall be inserted.

13. In the said rules, in paragraph I of FORM X for the words “tax due as per order dated” the words and brackets “tax and surcharge (if any) due as per order dated” shall be substituted.
14. In the said rules in FORM X-A,—

(i) in paragraph 1, for the words "being the tax/penalty", the words "being the tax and surcharge penalty" shall be substituted;

(ii) in paragraph 2 for the words "being the tax and/or penalty" the words "being the tax and surcharge and/or penalty", shall be substituted.

15. In the said rules after item-I, under the heading "Tax", in FORM X-C, the following new item shall be inserted, namely:

"1-A. Surcharge (if any) ... Rs. ......................"

16. In the said rules in FORM XI—

(i) for the word 'tax' occurring after the first paragraph the following words "tax and surcharge" shall be substituted;

(ii) in the third column of the table under the heading "Payment on account of" for the words 'tax under section 12', the following words shall be substituted, namely:

"Tax under Section 12
Surcharge under Section 5-A"

17. In the said rules in FORM XII,—

(i) in the first paragraph for the words "tax/penalty/security/interest" the words "tax and surcharge/penalty/security/interest" shall be substituted;

(ii) for item (i) appearing in serial No.3 the following item shall be substituted, namely:

"(i) amount of tax/surcharge/penalty paid .................."

18. In the said rules, in FORM XIII,—

(i) under the heading "REFUND PAYMENT ORDER", pertaining to column (3), in the second paragraph, for the words "Order for the refund of tax/security" the words "Order for the refund of tax/ surcharge/security" shall be substituted;

(ii) under the heading "REFUND PAYMENT ORDER" pertaining to column (3), in Serial No. 2 for the words "certified that amount of tax/security", the words "certified that amount of tax/ surcharge/security" shall be substituted.
19. In the said rules, for FORM XXXIX, the following form shall be substituted, namely:

FORM XXXIX

(See Rule 27)

To

...........................................................................................................(Purchaser)........................................................................................................

...........................................................................................................(Full address and Registration No.)

Certified that the following goods ordered in your purchase order No. ................................................................., dated .......... Bill No. ..........................................., dated ........, for an amount of Rs. ........................................ (in words ........................................ ) is/are liable to Sales Tax at the first point in a series of sales under section 8 of the Orissa Sales Tax Act, 1947 and tax thereon is payable by me/us/M/s. .................. bearing Registration Certificate No. .................................................., dated ........... ...........................................

I/We do hereby declare that the above statements are true to the best of my/our knowledge and belief.

Details of goods sold

<table>
<thead>
<tr>
<th>Cash Memo./Bill No. and date</th>
<th>Commodity</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
</tbody>
</table>

Dated ........................

Signature of the Selling
Registered Dealer/Authorised
Person

(Name and status of the
person signing)
20. In the said Rules, "FORM XXXX" shall be renumbered as the "FORM XL" and the Form so renumbered shall be substituted as follows, namely:—

FORM XL

(See Rule 27)

To

......................................................................................(Purchaser)

(Full address and Registration No. ..................................................)

Certified that the following goods ordered in your purchase order No. ........... , dated ....... purchased from me/us as per my/our under-mentioned Cash Memo. Bill No. .......... , dated ............... , for an amount of Rs. ........... (in words ........... ), is/are liable to purchase tax under section 3-B of the Orissa Sales Tax Act, 1947 and Purchase Tax thereon is payable by me/us/M/s ..........................................., bearing Registration Certificate No. ............ , dated ............... .

I/We do hereby declare that the above statements are true to the best of my/our knowledge and belief.

<table>
<thead>
<tr>
<th>Cash Memo/Bill No. and date</th>
<th>Commodity</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
</tbody>
</table>

Signature of the Selling Registered Dealer/Authorised Person

(Name and status of the person signing)

[No. 37732—C.T. A.-88/90-F.]

By order of the Governor

B. B. MISHRA

Joint Secretary to Government
S. R. O. No. 1012/90—in exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the State Government, having been satisfied that it is necessary so to do in the public interest do hereby direct that no tax under the said Act shall be payable in respect of sales in the course of Inter-State trade or commerce of goods manufactured by a registered dealer having his place of business in the State of Orissa or wastes or bi-products thereof if such sales are made from such place of business during the period when such dealer is entitled to the exemption of sales under the notification of the Government of Orissa in the Finance Department No. 27662-F., dated the 16th August 1990 as amended from time to time.

[No. 37763—CTA-19/90-F.]

By order of the Governor

B. B. MISHRA
Joint Secretary to Government

S. R. O. No. 1013/90—in exercise of the powers conferred by sub-section (3) of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), read with sub-section (2) of section 9 thereof and section 7 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby make the following rules, namely:

1. Short title—These rules may be called the Central Sales Tax (Deferment of Payment of Tax) Orissa Rules, 1990.

2. (1) Deferrment/Exemption from payment of sales tax—Industrial Units who are registered dealers within the meaning of clause (f) of section 2 of the Central Sales Tax Act, 1956 and are allowed under section 7 of the Orissa Sales Tax Act, 1947 (hereinafter referred to as the State Act) by notification of the Government of Orissa in the Finance Department No. 27669-F., dated the 16th August 1990 published as S. R. O. No. 790/90, as amended from time to time, to defer payment or to be exempted from payment of sales tax admitted as payable under the State Act on the sale of finished products manufactured or produced by such industrial units including wastes and bi-products thereof for any period shall be allowed to defer payment or to be exempted from payment of sales tax under the Central Sales Tax Act, 1956 for the same period subject to the same conditions and exceptions governing such deferment or, as the case may be, exemption as provided in the aforesaid notification.

(2) The form of application for deferment in payment of sales tax (Form A) “the form of agreement (Form B), the form of order allowing deferment in payment of sales tax (Form C) and the form of application for exercising option for exemption from payment of sales tax (Form D) appended to the aforesaid notification shall mutatis mutandis be applicable for the purpose of deferment or, as the case may be, exemption of sales tax admitted as payable under the Central Sales Tax Act, 1956.

[No. 37774—CTA-19/90-F.]

By order of the Governor

B. B. MISHRA
Joint Secretary to Government
FINANCE DEPARTMENT
NOTIFICATION
The 14th March 1991

S. R. O. No. 136/91—in exercise of the powers conferred by section 7 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby exempt the automobile dealers in Orissa from payment of Tax under sub-section (1) of section 5 of the said Act on sale of goods specified In column (1) of the Schedule given below to the extent specified in column (2) for the period specified In column (3) subject to restrictions and conditions specified in column (4) thereof:

<table>
<thead>
<tr>
<th>Class of goods</th>
<th>Extent of exemption</th>
<th>Period</th>
<th>Restrictions and conditions subject to which the exemption is granted</th>
</tr>
</thead>
</table>
| Motor cycle, Motor-cycle combinations, motor scooters and motorettes. | Partially so as to reduce the rate of tax under sub-section (1) of section 5 to 8% | From the 16th March 1991 to the 31st March 1991. | 1. When the goods are sold by a dealer registered under the Orissa Sales Tax Act, 1947 to the consumers in the premises of their respective showrooms during the 16th March 1991 to 31st March 1991 and such dealer—
   (i) furnishes to the local Sales Tax Officer a list of goods entered by him into the show room for sale to the consumer before such entry and list of goods remaining unsold at the end of the period mentioned above;  
   (ii) furnishes a separate return in respect of sales made to the consumers during this period within fifteen days from the 31st March 1991 along with copy of the chalan in proof of payment of tax payable according to such return.  
2. The particulars of the goods brought into the show room shall be subject to verification by any officer authorised for the purpose under the Orissa Sales Tax Act, 1947. |

NOTE—For the purposes of this notification, the expression "Consumer" means any person other than a registered dealer under the Orissa Sales Tax Act, 1947.

By order of the Governor
B. B. MISHRA
Joint Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 30th March 1991

S. R. O. No. 173/91—in exercise of the powers conferred by sub-section (1) of Section 5 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby direct that with effect from the 1st day of April, 1991, the following amendments shall be made in the notification of the Government of Orissa in the Finance Department No. 21987—CTA-98/90-F., dated the 30th June 1990, namely:—

AMENDMENTS

In the Schedule to the said notification,—

(a) for the words "Aluminium Ingot" appearing in column (2) against serial No. 11, the words "Aluminium Ingot and Aluminium Wire rod of all varieties" shall be substituted,

(b) after Serial No. 12, the following new Serial and entries shall be inserted under appropriate columns, namely:—

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;12-A Areca nut&quot;</td>
<td>Eight per cent</td>
<td></td>
</tr>
</tbody>
</table>

(c) in the entries against Serial No. 22, for the words "Hosiery Goods" appearing in column (2) and "Eight per cent" appearing in column (3), the words "Hosiery Goods and Readymade Garments" and "Four per cent" shall respectively be substituted; 

(d) in the entries against Serial No. 32
(i) after the word and comma "components" appearing in column (2), the word and comma "accessories" shall be inserted ;

(ii) for the words "Eight per cent" appearing in column (3), the words "Four per cent" shall be substituted ;

(e) after Serial No. 34, the following new Serial and entries shall be inserted under appropriate columns, namely:—

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;34-A Dhan a, Methi, Kalajira, Panmadhuri, Eight per cent&quot;</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Postak, Jeera, Dry chillies and Tejpatra.
(ff) after Serial No. 41, the following new Serial and entries shall be inserted under appropriate columns, namely:—

<table>
<thead>
<tr>
<th>Column</th>
<th>Description</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Portable Generators up to 50 K.V.</td>
<td>Eight per cent</td>
</tr>
<tr>
<td>2</td>
<td>Electric Pump Set</td>
<td>Eight per cent</td>
</tr>
<tr>
<td>3</td>
<td>Refrigerator up to 700 litre capacity</td>
<td>Twelve per cent</td>
</tr>
</tbody>
</table>

(ii) in the entries against Serial No. 67, the words "Motor vehicle including chassis of motor vehicle and spare parts, components of motor vehicle, motor car, fuel efficient motor car but excluding tractor and its trailer" appearing in column (2), the words "Motor vehicle including chassis of motor vehicle, motor car, trekker and Jeep but excluding tractor and its trailer" shall be substituted;

(ii) for the words "Twelve per cent" appearing in column (3) against Serial No. 67, the words "Eight per cent" shall be substituted.

(h) in the entries against Serial No. 68—

(ii) for the words "Motor cycle and cycle combinations, motor scooters, motorbikes and accessories, component parts and spare parts of motor cycle and cycle combinations, motor scooters and motorbikes" appearing in column (2), the words "Motor Cycle, Motor cycle combinations, motor scooters and motorbikes" shall be substituted;

(ii) for the words "Twelve per cent" appearing in column (3) against Serial No. 68, the words "Eight per cent" shall be substituted;

(ff) after Serial No. 81, the following new Serial and entries shall be inserted under appropriate columns, namely:—

<table>
<thead>
<tr>
<th>Column</th>
<th>Description</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Refrigerator up to 700 litre capacity</td>
<td>Twelve per cent</td>
</tr>
</tbody>
</table>

(ii) in the entries against Serial No. 87, after the word "Refrigerator" appearing in column (2), the words and figure "of capacity above 165 litres" shall be inserted.

(k) after Serial No. 87, the following new Serial and entries shall be inserted under the appropriate columns, namely:—

<table>
<thead>
<tr>
<th>Column</th>
<th>Description</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Portable Generators up to 50 K.V.</td>
<td>Eight per cent</td>
</tr>
<tr>
<td>2</td>
<td>Electric Pump Set</td>
<td>Eight per cent</td>
</tr>
<tr>
<td>3</td>
<td>Refrigerator up to 700 litre capacity</td>
<td>Twelve per cent</td>
</tr>
</tbody>
</table>
(l) after Serial No. 92, the following new Serial and entries shall be inserted under appropriate columns, namely:

Serial No. 92-A
Soda ash and Sodium bi-Carbonate
Eight per cent

(m) after Serial No. 93, the following new Serials and entries shall be inserted under appropriate columns, namely:

Serial No. 93-A
Spare parts, accessories and component, Twelfth per cent parts of motor vehicle. motor car, fuel efficient motor car but excluding tractor and its trailer.

Serial No. 93-B
Spare parts, accessories and component parts of Motor cycle; motor cycle combinations, motor scooters and motorettes; Twelve per cent.

(n) after Serial No. 99, the following new Serial and entries shall be inserted under appropriate columns, namely:

Serial No. 99-A
Umbrella
Eight per cent

[No.11329—CTA-42/91-F.]

By order of the Governor

S. B. PANDEY
Joint Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 30th March 1991

S. R. O. No. 174/91—In exercise of the powers conferred by section 6 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby direct that, with effect from the 1st day of April 1991, the following further amendments shall be made in the notification of the Government of Orissa in the Finance Department No. 20206—C. T. A.-14/76/F., dated the 23rd April 1976, namely:—

AMENDMENTS

In the Schedule to the said notification:—

(a) after Serial No. 15-B, the following new Serial and entries shall be inserted under appropriate columns, namely:—

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>15-C</td>
<td>Gandhari chana</td>
</tr>
</tbody>
</table>

(b) after Serial No. 17, the following new Serials and entries shall be inserted under appropriate columns, namely:—

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>17-A</td>
<td>Hearing aid</td>
</tr>
</tbody>
</table>

17-B Hire charges of equipments and machinery of Kalinga Studios, Ltd., Bhubaneswar.

(c) In the entries appearing in Column (2) against Serial No. 30-D, after the words "oil cake" the words "including de-oiled cake" shall be inserted; and

(d) in the entries appearing in column (3) against Serial No. 38-B for the date "31-3-1991" the date "31-3-1994" shall be substituted.

[No. 11332-C. T. A.-42/91-F.]

By order of the Governor

S.B. PANDA

Joint Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 30th March 1991

S. R. O. No. 175/91—In exercise of the powers conferred by Section 6 of the Orissa Sales Tax Act, 1947 (Orissa, Act 14 of 1947), the State Government do hereby direct that with effect from the 1st day of April 1991, the following further amendments shall be made in the notification of the Government of Orissa in the Finance Department No. 20206-C. T. A.-14/76-F., dated the 23rd April 1976 as amended from time to time, namely:—

AMENDMENTS

In the Schedule to the said notification—

(a) In the entries against Serial No. 26-E

(i) in column (2) after the words “Federation Limited”, the words “and its Regional Unions” shall be inserted; and

(ii) in column (3) the words “when used by them as raw material for extraction of oil” shall be inserted; and

(b) for the entry in column (2) against Serial No. 35-G., the following entry shall be substituted, namely:—

“Sale of finished products and its by products except Vanaspati by the Orissa State Co-operative Oil Seeds Grower’s Federation Limited and its Regional Unions to the Consumers”.

[No. 11335—C. T. A.-11/90-F.]

By order of the Governor

S. B. PANDA

Joint Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 30th March 1991

S. R. O. No.176/91—In exercise of the powers conferred by section 8 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby notify that with effect from the 1st day of April 1991, the sale of the following commodities in the series of sales by successive dealers shall be taxed at the point at which the first of such sale is effected by a registered dealer under the said Act.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Commodities</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Agarbatti</td>
</tr>
<tr>
<td>2</td>
<td>Cassettes</td>
</tr>
<tr>
<td>3</td>
<td>Dhania, Besan and Grams of all varieties</td>
</tr>
<tr>
<td>4</td>
<td>Long Play records</td>
</tr>
<tr>
<td>5</td>
<td>Portable generators</td>
</tr>
<tr>
<td>6</td>
<td>Light fittings and accessories thereof</td>
</tr>
<tr>
<td>7</td>
<td>Spare and accessories of pressure cooker</td>
</tr>
<tr>
<td>8</td>
<td>V-Belt of machineries</td>
</tr>
</tbody>
</table>

[No.11338—CTA-42/91-F.]

By order of the Governor
S. B. PANDA
Joint Secretary to Government

FINANCE DEPARTMENT

NOTIFICATION

The 30th March 1991

S. R. O. No. 177/91—In exercise of the powers conferred by Section 8 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947) the State Government do hereby make the following amendment to the notification of the Government of Orissa in the Finance Department No. 2205—CTA-89/90-F., dated the 30th June 1990, namely:

AMENDMENT

In the Schedule to the said notification for the words “cotton yarn and cotton yarn waste” appearing under column (2) against Serial number 36 the words “Cotton waste and cotton yarn waste” shall be substituted.

[No.11341—CTA-98/90-F.]

By order of the Governor
S. B. PANDA
Joint Secretary to Government
Sub: — Guarantee given by Government for loans by Local Bodies, Co-operative Institutions, Companies, Corporations, etc.—Criteria and procedure to be followed.

State Government provide guarantee on behalf of various organisations so as to enable them to avail credit from Institutional financing agencies for various schemes. The State Government while providing such guarantee, charge a nominal fee for this service and the fee is charged on the maximum amount of guarantee.

It has come to the notice of Government that the Principal debtors, while paying guarantee fee to the State Government are calculating the same on the basis of loan actually availed of or loan outstanding, instead of the maximum amount of loan guaranteed on the ground that Government liability is limited to the outstanding loan only. This assumption is not correct for the simple reason that while the Government provides guarantee for a particular amount of loan the liability of the State is more than that since payment of interest is included in the guarantee and the amount of interest guaranteed is not known.

It is, therefore, clarified for the information of all concerned that guarantee fee when charged in any case of guarantee shall be recovered on the maximum amount of guarantee sanctioned irrespective of the amount availed of or outstanding on 1st April each year unless otherwise provided in the guarantee rules. Any loss of revenue in this regard will be recovered from the person who is responsible collecting the guarantee commission.

P. K. PATNAIK
Commissioner-Cum-Secretary to Government

FINANCE DEPARTMENT
OFFICE MEMORANDUM
No. 25035-CODES-18/90/F.,
The 24th July 1990

Sub: — Increase in monetary limit for purchase of Bi-cycle for official use.

The undersigned is directed to say that the monetary limit for purchase of Bi-cycle for use in Government offices was last fixed at Rs. 650/- in Finance Department O. M. No. 11066-Codes-17/88/F., dated 24th March 1988.

2. Due to rise in the prices it has now been decided to revise the said monetary limit to Rs. 760/- (Rupees Seven hundred sixty) including the cost of fitting charges, accessories like seat, carrier, bell, lock, stand, etc., and all taxes. Purchase should be made at the lowest tendered price after observing the normal formalities.

3. This Order shall take effect from the date of issue.

P. K. PATNAIK
Secretary to Government
FINANCE DEPARTMENT

OFFICE MEMORANDUM

No. 25296—Codes-31/90-F

The 26th July 1990


Government have been pleased to reiterate the provisions contained in Rule 25 of "Rules Regulating Control and Use of Government Vehicles" and to say that Government vehicles should carry red sign boards at the front and in the rear showing prominently the name of the State Government as "GOVERNMENT OF ORISSA" and the name of the Department to which they belong.

2. Similarly, in case of vehicles belonging to Public Corporations, the signboard should display the name of the 'Public Corporation'.

3. Any Officer using a Government vehicle or a vehicle of a Public Corporation without such a board shall be liable for disciplinary action.

4. This order takes effect from the date of its issue.

P. K. PATNAIK
Secretary to Government

FINANCE DEPARTMENT

OFFICE MEMORANDUM

No. 5300—Codes-31/902-F.

The 26th July 1990

Sub.: Use of Government Vehicles for private purposes.

The question of withdrawal of concessional facilities of using Government Vehicles by Senior Officers of the State Government for private purposes was under consideration of Government.

2. After careful consideration Government have been pleased to withdraw such facilities extended in this Department Office Memorandum No. 50803-F. dated 20th October 1986 and subsequent Office Memoranda Nos. 22833-F., dated 23rd May 1987—No. 48314-F. dated the 14th September 1987 and Corrigendum No. 48311-F. dated the 14th September 1987.

3. This order will take effect from the 1st August 1990.

P. K. PATNAIK
Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 4th August 1990

No. 26912—Codes-16/90/F.—The Governor has been pleased to order that the following amendment shall be made in the Rules, Regulating Control and Use of Government Vehicles prescribed in Finance Department Notification No. 41750-F. dated the 29th July 1978 as amended from time to time.

AMENDMENT

In the said Rules—

Annexure II to rule 20 shall be substituted by the following:—

ANNEXURE-II

(Rule-20)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Type of Vehicles</th>
<th>Minimum life Tyres/Tubes</th>
<th>Batteries</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>Cars, Jeeps, Station Wagons, Trekkers, Pick ups, Vans and Leyland Rovers.</td>
<td>40,000 Kms.</td>
<td>3 Years</td>
</tr>
<tr>
<td>(2)</td>
<td>Trucks and Buses including Mini Buses</td>
<td>60,000 Kms.</td>
<td>1-1/2 Years</td>
</tr>
</tbody>
</table>

Note—(i) Minimum life of tyres means "scrap life" which includes one or two retreads, till scrapped.

(ii) Unretreaded tyres should ordinarily be used in front wheels

P. K. PATNAIK

Secretary to Government
AMENDMENT

1. Rule 13 shall be substituted by the following:

Rule 13: Administrative Approval—(1) The powers of Heads of Member, Board of Revenue, Revenue Divisional Commissioner and works, Irrigation, Energy, Rural Development as well as Housing and Urban Development Departments to accord administrative approval in each case are as follows:

(i) Residential Buildings Rs. 2,25,000

(ii) Non-Residential Buildings Rs. 3,75,000

(iii) Circuit House Inspection Bungalow, Rest Shed and Office-cum-Residential Buildings Rs. 1,50,000

(iv) Sanitary and Water-Supply Installation—

(a) Non-Residential Rs. 37,500

(b) Residential Rs. 15,000

(v) Electrical Installation—

(a) Non-Residential Rs. 37,500

(b) Residential Rs. 15,000

(vi) Rural Water-Supply Rs. 22,500

(vii) Communications including Culverts Rs. 1,50,000

(viii) Other items Rs. 22,500
2. Powers of Member, Board of Revenue, Revenue Divisional Commissioner and Collectors for according administrative approval in each case are as follows:

<table>
<thead>
<tr>
<th></th>
<th>Member, Board of Revenue</th>
<th>Revenue Divisional Commissioner</th>
<th>Collector</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs.</td>
<td>Rs.</td>
<td>Rs.</td>
</tr>
<tr>
<td>(i) Residential buildings</td>
<td>4,50,000</td>
<td>3,75,000</td>
<td>1,87,500</td>
</tr>
<tr>
<td>(ii) Non-Residential buildings</td>
<td>7,50,000</td>
<td>5,25,000</td>
<td>2,62,500</td>
</tr>
<tr>
<td>(iii) Circuit House, Inspection Bungalow, Rest Sheds and Office-cum-Residential buildings</td>
<td>4,50,000</td>
<td>2,25,000</td>
<td>1,12,500</td>
</tr>
<tr>
<td>(iv) Water Supply and Sanitary Installations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) Non-Residential</td>
<td>45,000</td>
<td>30,000</td>
<td>15,000</td>
</tr>
<tr>
<td>(b) Residential</td>
<td>30,000</td>
<td>22,500</td>
<td>11,250</td>
</tr>
<tr>
<td>(v) Electrical Installation</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) Non-Residential</td>
<td>45,000</td>
<td>30,000</td>
<td>15,000</td>
</tr>
<tr>
<td>(b) Residential</td>
<td>30,000</td>
<td>22,500</td>
<td>11,250</td>
</tr>
<tr>
<td>(vi) Rural Water Supply</td>
<td>75,000</td>
<td>37,500</td>
<td>18,750</td>
</tr>
<tr>
<td>(vii) Communication</td>
<td>2,25,000</td>
<td>1,87,500</td>
<td>93,750</td>
</tr>
</tbody>
</table>

3. Powers of Administrative Departments other than the Revenue, Works, Irrigation, Energy, Rural Development and Housing & Urban Development Departments to accord administrative approval are double the financial limits indicated for Heads of Department under Sub-Rule (1).

4. Powers of the Revenue, Works, Irrigation, Energy, Rural Development and Housing & Urban Development Departments to accord administrative approval are as follows:

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) Residential buildings</td>
<td>Rs. 6,75,000</td>
<td></td>
</tr>
<tr>
<td>(ii) Non-Residential buildings</td>
<td>Rs. 15,00,000</td>
<td></td>
</tr>
<tr>
<td>(iii) Communication, Irrigation, Public Health and Electricity</td>
<td>Rs. 18,75,000</td>
<td></td>
</tr>
<tr>
<td>(iv) Flood control, Drainage, Anti-Water Logging and Anti-Sea Erosion Schemes</td>
<td>Rs. 15,00,000</td>
<td></td>
</tr>
</tbody>
</table>
(v) Sanitary and Water Supply Installations—

<table>
<thead>
<tr>
<th>Category</th>
<th>Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential</td>
<td>Rs. 1,00,000</td>
</tr>
<tr>
<td>Non-Residential</td>
<td>Rs. 2,00,000</td>
</tr>
</tbody>
</table>

(vi) Electrical Installations—

<table>
<thead>
<tr>
<th>Category</th>
<th>Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential</td>
<td>Rs. 1,00,000</td>
</tr>
<tr>
<td>Non-Residential</td>
<td>Rs. 2,00,000</td>
</tr>
</tbody>
</table>

(vii) Circuit House, Inspection Bungalow, Rest Sheds and Office—

Cumulative Residential buildings: Rs. 11,25,000

(viii) Other items

Rs. 1,00,000

Note—1 Monetary limits for buildings include Sanitary, Water Supply and Electrical Installations.

Note—2 In all cases, the powers should be exercised after obtaining technical advice of competent engineering personnel.

Note—3 The powers of Heads of Departments of Engineering Organisations under the Works, Irrigation, Energy, Rural Development and Housing & Urban Development Departments shall be governed by the provisions of the Public Works Department Code and special or general orders issued by the Government from time to time.

Note—4 In respect of Residential buildings, Circuit House, Inspection Bungalows and Sanitary, Water Supply and Electrical Installations, where type plans and monetary limits have been prescribed with concurrence of the Finance Department, further concurrence of the Finance Department will not be necessary for according administrative approval irrespective of monetary limits.

It shall be the responsibility of the Works Department to revise type plans consequent to revision in design or schedule of rates from time to time and inform the Departments of Government and Subordinate Offices of the changes in the type plans and monetary limits.

Note—5 A group of works forming one project shall be considered as one work for the purpose of according administrative approval.

Note—6 Cases where revision of estimate requires revised administrative approval beyond the monetary limits prescribed in favour of Heads of Department/Administrative Department as the case may be, shall be referred to the Administrative Department/Finance Department for approval/concurrence.

P. K. PATNAIK

Secretary to Government
FINANCE DEPARTMENT
Memo. No. 29505—Codes-31/90-F.
The 31st August 1990

To

All Departments to Government

All Heads of Departments

Subject—Use of Government Vehicles

Kind attention is invited to provisions of rule 9 of Rules Regulating Control and Use of Government Vehicles where it has been prescribed that Government vehicles shall not be used except for bona fide official purposes. Further, the facility of use of Government vehicles by high officials for private purposes up to 500 Kms. on payment of Rs. 150 p.m. has been withdrawn with effect from the 1st August 1990 in this Department Office Memorandum No. 25300, dated the 26th July 1990.

In spite of the above restrictions on use of Government vehicles for private purposes it has been brought to the notice of the Chief Minister that there are many instances of misuse of Government vehicles.

It is, therefore, impressed upon all concerned that the instructions contained in the aforesaid rule should be strictly adhered to so that misuse of Government vehicles may be avoided altogether. In case of misuse of Government vehicles besides institution of disciplinary proceedings the Vehicles will be withdrawn from such officers/persons.

Their subordinate officers may please be instructed accordingly.

P. K. PATNAIK

Secretary to Government

FINANCE DEPARTMENT
OFFICE MEMORANDUM
No. 33259—Code-62/90-F.
The 26th September 1990

Sub—Purchase of Cars for Official use—clarification regarding

The definition of Government vehicles as envisaged under Rule 2 of the "Rules Regulating Control and use of Government vehicles" includes cars.

2. In view of Economy in consumption of Petrol/Diesel in Government vehicles including staff cars Government have decided that highly expensive cars like Contessa and Fiat N. E.-118 shall not be purchased for use as staff car. It is further clarified that Fiat car means only fiat (Premier Padmini) and not fiat N. E.-118.

3. Different Departments of Governments may purchase ambassador car, Fiat (Premier Padmini) but not Fiat—N. E. 118) and Maruti (800 CC) car including vans (with high roof and flat roof) and Gypsy for use as staff car after observing the prescribed procedure.

P. K. PATNAIK

Secretary to Government
In exercise of the powers conferred by section 3 of the Orissa Local Fund Audit Act, 1948 (Orissa Act 5 of 1948), the State Government do hereby declare that the accounts of the local authorities specified in the schedule below constituted under the Orissa Town Planning and Improvement Trust Act, 1956 (Orissa Act 18 of 1957), shall be subject to audit in all respects in the manner provided by or under the former said Act.

SCHEDULE

1. Regional Improvement Trusts in the State of Orissa
2. Special Planning Authorities in the State of Orissa

By order of the Governor

P. K. PATNAIK
Secretary to Government

FINANCE DEPARTMENT
NOTIFICATION
No. 11689—XIV-Aud-103/89/F.
The 20th October 1990

In exercise of the powers conferred by section 3 of the Orissa Local Fund Audit Act, 1948 (Orissa Act 5 of 1948), the State Government do hereby declare that the accounts of the Development Authorities in the State of Orissa constituted under the Orissa Development Authorities Act, 1962 (Orissa Act 14 of 1962), shall be subject to audit in all respects in the manner provided by or under the former said Act.

By order of the Governor

P. K. PATNAIK
Secretary to Government
To All Departments of Government  
All Heads of Departments  

Subject—Supply of Rain Coat to Government vehicles as part of equipment.

The undersigned is directed to invite reference to this Department memo. No. 6547, dated the 15th March 1990 in which it was instructed that all Government vehicles should be supplied with one rain coat as a part of equipment once in every three years within a monetary limit of Rs. 65 per piece.

2. Taking price factor into account the Government have been pleased to decide that the rain coat may be supplied to all Government vehicles at the rate of one each as part of equipment once in every 3 years at EPM Rate Contract Price applicable to the relevant period of supply.

3. The supply of such rain coat should be made once in every three years on replacement of the old ones.

4. This order shall take immediate effect from the date of issue.

K. C. BADU  
Deputy Secretary to Government

FINANCE DEPARTMENT  
Memo. No. 1—XIV-Aud.-102/89/F.  
The 1st January 1991  
CIRCULAR

Subject—Annual approved audit programme—Deviations therefrom

It is the responsibility of the District Audit Officers to prepare the annual Audit Programmes for the local fund institutions and other institutions under request audit well ahead and submit the same to the Government for approval. The Annual Audit Programme for the financial year is prepared keeping in view the number of institutions year of accounts, number of circles, mandays, required transit days, spot reviews, back logs and such other aspects as may be relevant for the purpose. It also contains, the names of the auditors, supervisory staff and period during which the accounts of each institution shall be audited. The Annual Audit Programme is drawn with the intention of ensuring the completion of audit work of all the institutions programmed therein within the financial year without any deviation.

2. Instances have come to the notice of the Government that often the Annual Audit Programme is deviated without any valid reasons and the services of the auditors are utilised by engaging them in the audit of the accounts of relatively smaller institutions where transactions are either too low or the audit of such institutions is just a matter of routine. It is distressing to note that while the audit of accounts of smaller institutions are taken up for exhibiting higher percentage of coverage by deviation, the accounts of bigger and important institutions are left unaudited during the year. In the result, these unaudited accounts of bigger institutions get accumulated and such heavy pendecny exerts undue pressure on the Department in as much as it becomes all the more difficult to wipe out the pendency during years to come. This is obviously done with a view to showing higher coverage of audit which is undoubtedly objectionable. The requirements of the object of audit programme are thus frustrated without yielding the desired result. Such deviation is rather reprehensible and must be put to a stop forthwith.
3. A great deal of difficulty arises when the deviations from the approved audit programme are not intimated at all or in time to the higher authorities. In fact, the Department remains in darkness as to which institutions are actually under audit during a particular period due to non-availability of such information. In order to obviate this difficulty, the Audit Officers were instructed in this Department Letter No. 3487/LFA dated the 28th July, 1970 (page 120 of Handbook of Important Circulars Vol. I) to report all deviations promptly before the deviations actually take place. It is a matter of great concern that the position has not improved to the desired extent in spite of the instructions issued earlier.

4. It is also observed with concern that transfer of an audit party or an auditor from one circle to another is undertaken frequently without assigning any adequate reasons. Therefore such transfer should not ordinarily be effected unless there is an allegation of any serious nature against the audit party or an auditor. Moreover, it should be ensured that neither any Audit Superintendent nor an Auditor be entrusted with the audit of any institution within his home Education-Division.

5. Deviation from the approved Annual Audit Programme should not be resorted to as a matter of course. The District Audit Officers are therefore, impressed upon again to strictly adhere to the approved Annual Programme of Audit henceforward and any deviation without prior approval will be seriously viewed.

The receipt of this circular may be acknowledged.

N. R. DUBEY
Examiner of Local Accounts
Cum-Addl. Secretary to Government

FINANCE DEPARTMENT
No. 331(13)—XIV. A. 30/90—/F.
The 16th January 1991

From
SHRI N. R. DUBEY,
Examiner-cum-Additional Secretary to Government

To
All District Audit Officers

Sub—Training of newly posted auditors to different District Audit Offices

Sir,

The question of allowing a reasonable period to the auditors who have been newly recruited and posted to different District Audit Offices of the L. F. A. Establishment to get themselves acquainted with the Local Fund Audit Act and Rules and other procedures relating to audit was under consideration of Government. It is but common that newly recruited auditors might not be able to take up audit of accounts of various institutions under the Local Fund Audit unless they acquire rudimentary knowledge as to the contents and application of the Acts and Rules and other intricacies involved in audit.

2. After careful consideration, it has been decided that all the newly posted auditors may be allowed to undergo training for a fortnight under your direct control and supervision.

Receipt of this letter may be acknowledged.

Yours faithfully
N. R. DUBEY
Examiner-cum-Additional Secretary to Government.
FINANCE DEPARTMENT
No. 333—XIV-A-983/89-F.
The 17th January 1991

CIRCULAR

Sub — Issue of Audit Certificate

Instances have come to notice of the Government that at times audit certificates are issued to the concerned institutions by Audit Superintendents or Auditor who are not competent to sign and issue such certificate. This has, indeed, created confusion and other administrative difficulties. As per rule 171(4) of Orissa General Financial Rules, Vol. I, audit certificate is required to be issued by a Regd Accountant or other recognised body of auditors.

2. In order to obviate the above difficulties and to follow a uniform procedure, the DAO shall henceforward sign all audit certificate to be issued to the concerned grantee institutions. Under no circumstances such certificates should be issued by anybody else on behalf of the DAO.

This instruction may be strictly followed in future and any deviation noticed will be seriously viewed. The receipt of the circular may be acknowledged.

N. R. DUBEY
Examiner-cum-Addl. Secretary

FINANCE DEPARTMENT
No. 335—XIV-A-93/89-F.,
The 17th January, 1991

CIRCULAR

Subject—Audit of grants received from different sources by the University—Issue of audit certificate thereof.

The accounts of the Universities of the State are subject to statutory audit by the Local Fund Audit Establishment. These accounts, inter alia, comprise of grant-in-aid received by the Universities from different sources during the financial year. The inflow and outflow of funds reflected in the accounts of the Universities are required to be audited before issue of audited utilization certificate. ...

2. Very often, this Department is requested by the officials of the Universities for audit of the schematic grants by external funding agencies like UGC and ICAR alone and issue of audit certificate in respect thereof. Consequently, the audit of grants-in-aid is conducted on piecemeal basis and audit certificate is issued on completion of the audit of the concerned scheme. The aim and object of audit is frustrated by auditing a part of the accounts of the institutions on priority basis. It bears mention that at times the grants-in-aid received and utilised by different departments/wings of the Universities do not pass through the general accounts and audit is taken up in respect of grants only for the purpose of submission of audit certificate. When audit of grants-in-aid is undertaken separately to the exclusion of the audit of general accounts, the observation of Audit made earlier in relation to grants may be lost sight of in course of audit of complete accounts taken up subsequently.
3. Audit of accounts of grant-in-aid separately without the audit of the general accounts may lead to avoidable complicacies in future. There is imperative need for production of the complete accounts of the institution before the audit commencement of the accounts of the University for any particular year. Audit of accounts of the grants alone without production of complete accounts of the institution for the particular year is not conducive for the smooth conduct of audit and accordingly the same should be discouraged & discontinued. Preferential treatment should not be accorded to the audit of schemes without prior approval of the undersigned.

The receipt of this Circular may be acknowledged.

N. R. DUBEY
Examiner-Cum-Additional Secretary

FINANCE DEPARTMENT

OFFICE MEMORANDUM

No. 6209—Codes-62/90-F.

The 22nd February 1991.

Subject— Economy on use of Government vehicle and consumption of petrol, diesel, lubricants, etc.

Austerity in consumption of energy, particularly of petrol, diesel and other petroleum products has become an imperative in view of the Gulf war. With a view to restricting consumption of petrol, diesel and lubricants in Government Departments and Organisations, the Government, after careful consideration have been pleased to decide that, in modification of the instructions contained in paragraph-5.3 of this Office Memorandum No. 2697—Bt-I-16/90-F., dated the 3rd August, 1990 read with Memo. No. 8496-T, dated, the 16th May, 1979 of Commerce and Transport (Transport) Department the ceiling of consumption of petrol, diesel, lubricants, etc., per month as prescribed below should be strictly followed in all Departments and organisations of the State Government.

Category of officers using Government Vehicles

<table>
<thead>
<tr>
<th>Category of Officers</th>
<th>Ceiling of POL. per month</th>
</tr>
</thead>
<tbody>
<tr>
<td>Collectors/Superintendents of Police</td>
<td>170 Ltrs.</td>
</tr>
<tr>
<td>Other Dist. Level Officers</td>
<td>130 Ltrs.</td>
</tr>
<tr>
<td>Officers having Subdivisional Jurisdiction</td>
<td>100 Ltrs.</td>
</tr>
<tr>
<td>D. O. s./ Tahasildars</td>
<td>100 Ltrs.</td>
</tr>
</tbody>
</table>

2. All Officers to whom vehicles are attached should properly plan their tours and field visits to keeping in view the need for conserving scarce resources.

3. These instructions will continue to be effective until issue of further instructions in the matter.

P. K. PATNAIK
Principal Secretary to Government
FINANCE DEPARTMENT
OFFICE MEMORANDUM
No. 6213—Codes-62/90-F.

22nd February 1991

Subject—Economy on use of Government vehicle and consumption of petrol, diesel, lubricants etc.

Austerity in consumption of energy, particularly of petrol, diesel and other petroleum products has become an imperative in view of the Gulf war. With a view to restricting consumption of petrol, diesel and lubricants in Government Departments and Organisations, Government, after careful consideration have been pleased to decide that, in modification of the instructions contained in paragraphs-5.3 of this Office Memorandum No. 26797—Bt.-I-16/90-F, dated the 3rd August, 1990, read with Memo. No. 8496-T, dated the 16th May, 1979 of Commerce and Transport (Transport) Department, the ceiling of consumption of petrol, diesel, lubricants etc. per month and other conditions as prescribed below should be strictly followed in all Departments and organisations of the State Government.

Category of Officers using Government Vehicles

1. Departments of Government

A Common pool of vehicles should be constituted in each Department and minimum necessary use of vehicles should be made by officers from the common pool. Use of vehicles by officers for coming to the office and going back should be shared. The limit of consumption of petrol may be 150 ltrs. per month subject to deviation on account of tours.

2. Heads of Departments

As prescribed for the Departments of Government.

2. All Officers to whom vehicles are attached should properly plan their tours and field visit keeping in view the need for conserving scarce resources.

3. These instructions will continue to be effective until issue of further instructions in the matter

P. K. PATNAIK
Principal Secretary to Government
In order to simplify the procedure of creation of posts, we have abolished the Internal Committee and the High Power Committee. Orders of Government are being obtained for creation of posts at present. But it is found from the proceedings of the Ministerial Committee to work out the details of providing employment to one lakh educated unemployed youths (extracts placed below), it appears that the committee has taken a decision to place every proposal for creation of posts either under Plan or Non-Plan before the committee consisting Additional Development Commissioner, Secretary, Finance and the Secretary of the concerned Administrative Department. This will further delay the procedure for appointment. Since Government is keen for providing employment, the present procedure for creation of posts after approval of the Government in Finance Department as envisaged in our Economy Circular No. 26797-F., dated the 3rd August 1990 paragraph-3) appears to be expeditious. Orders of Government may be obtained to continue the present position instead of making it cumbersome by creation of the above committee.

A. K. DAS

The 25th October 1990
Joint Secretary to Government

XX XX XX XXX

The High Power Committee for creation of posts as per provisions contained in the Economy Circulars of previous year was discontinued in 1990 because of the following reasons:

(a) The Departments are in the habit of sponsoring Memoranda for creation of posts at the eleventh hour for consideration of the HPC. In such events the decisions are rushed through by the HPC and at times not in overall financial interest of the State. It was found that wrong scales of pay, wrong designations and higher number of posts than required were agreed to by the HPC because it did not have sufficient time to scrutinise the proposals received from the Department of Government. Finance Department also did notice that in some cases, posts cleared by the HPC were also not filled in within a period of six months though the Memoranda considered by the HPC stated that the posts were absolutely and urgently necessary. However, later to counteract some of the shortcomings, Chief Secretary desired that after decision of the HPC the proceedings should be formulated and referred to P&C and Finance Departments for recording concurrence so that correct statistics and scales of pay etc., could be checked. This procedure increased the work load both at the level of Finance Department and P&C Department.

(b) Soma of the Secretaries, particularly the present Special Secretary of General Administration Department when she was Secretary, Health complained in May, 1990 in a pre-budget scrutiny committee before the then Minister Finance that the HPC is causing unnecessary delay in matters of creation of posts. The then Minister Finance had indicated in the meeting that the HPC should be abolished.

2. After considering the pros and cons of the HPC system for purposes of creation of posts under the State Government, it was felt necessary that all proposals for creation of posts in the Plan Sector should be examined first by the P&C Department and then in the Finance Department and orders of Government, in Finance Department, should be taken. No post in the Non-Plan should be created. The new arrangement does away with the tendency to rush through decisions in matter of post creation and affords opportunity to the Administrative Department. Planning & Co-ordination Department and Finance Department to ensure that superfluous staff are deployed suitably and the absolute minimum requirement of new posts is taken into account.
In the light of these decisions the Economy Circulars dated the 3rd August 1990 and the 31st August 1990 have been issued.

3. It would not be advisable to revive the system of HPC for creation of posts. The HPC may function to identify the areas and number of posts to be created in any Department or organisation. But this HPC's sphere of work should be confined to an overall identification of need and number. But detailed proposals giving justification for creation of the posts, scales of pay, tenure, financial provisions etc., should be formulated by the Administrative Department on the basis of guidelines given by this High Power Committee and get cleared through P&C and Finance Departments. Otherwise, it will be impossible to keep track of the posts created and arrange resources in the non-plan and plan budgets to enable the Department concerned to pay salaries and allowances to the employees. It would also not be possible to do away with redundancy and atrophy.

4. In view of the facts and circumstances stated above, orders of C. M. may be taken to approve the suggestions at paragraph 3 above.

M. P. PUROHIT
The 14th November 1990
Additional Secretary to Government
Finance Department

SECRETARY—
As proposed at 'A' and 'B' above

Subject to approval of F. M., instructions as proposed in Para. 3 of the note of Additional Secretary, will be communicated to all Departments.

P. K. PATNAIK
The 6th January 1991
Commissioner-cum-Secretary, Finance Department.

F. M.
C. M. may also see

Sd. B. P. AGARWALA
The 9th January 1991
Minister Finance.

C.M.
Finance Department and P. & C. may check.

BIJU PATNAIK
The 12th January 1991
CHIEF MINISTER, ORISSA

FINANCE DEPARTMENT
Memo No. SSII-L-12/90(pt,) 8799/F., dated the 14th March 1991
Copy forwarded to all Department of Government for information and necessary action.

A. K. DAS
Joint Secretary Government
No. 11455—Codes-27/91-F.

The 30th March 1991.

Subject:—Payment of Uniform allowance in lieu of hot weather liveries at the prescribed rate.

Government have prescribed the monetary limit and duration for supply of hot weather liveries to different category of Government employees from time to time. It has been stipulated.

(i) that the liveries should be supplied at prescribed durations.

(ii) the liveries are to be made out of poly vastra within the monetary limit fixed including stitching charges.

(iii) the purchase should be made from the Handloom Organisations of the State as prescribed by the Industries Department from time to time.

(iv) it may be ensured that Liveries supplied are put on regularly by the employees as otherwise supply of the same should be discontinued.

2. It has been represented to Government that the liveries are not being supplied regularly as prescribed by Government and that the liveries when supplied are not of good quality, make etc. After careful consideration of the representations of different categories of employees eligible for supply of liveries, Government have been pleased to decide that instead of supplying stitched liveries by the respective Heads of Offices the cost of liveries may be paid to the eligible employees in the form of uniform allowance at the prescribed duration and within the monetary limit fixed from time to time. This shall be met from the primary unit "other Allwances" provided/or to be provided in the Budget of the respective Department by surrendering equivalent amount from "Other Contingencies " under the detailed head "office Expenses".

3. The employees shall procure the livery of his choice but it should be of uniform standard i.e. white in colour, buttoned up tunic, properly made of Khadi/Poly Vastra which may be purchased from Orissa State Handloom Development Corporation/Orissa State Weavers Co-operative Societies / Authorised Khadi Bhandar of the State.

4. Before drawing the uniform allowance from the Treasury at prescribed intervals, the Drawing Officer must ensure that the concerned employee has furnished a Certificate indicated below duly countersigned by the concerned Officers under whom they are working:

"Certified that the liveries supplied to me / purchased by me out of the uniform allowance paid are being regularly put on and that, the cloth for the same has been purchased from the Orissa State Handloom Development Corporation / Orissa State Weavers Co-operative Societies / Authorised Khadi Bhandar of the State."

Countersigned

Signature of the Officer
Under whom he/she is working.

Signature of the employee
5. In case such certificate is not furnished duly counter signed by the concerned Officer, uniform allowance shall not be drawn in favour of the employee and after furnishing the certificate if it is noticed that the concerned employee is coming to Office without wearing the prescribed uniform, the uniform allowance thus paid shall be recovered from his pay.

6. This will take effect from the 1st April 1991.

K.C. BADU
Deputy Secretary to Government
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FINANCE DEPARTMENT
OFFICE MEMORANDUM
No. 17666—G. P. F.-2/88-F.
The 27th April 1989


The undersigned is directed to say that various instructions have been issued in connection with maintenance of G.P.F. Ledger and Pass Book for Government employees since its introduction with effect from the 1st April 1987. In order to facilitate smooth maintenance of these records the instructions appended to it shall be followed scrupulously.

B. PALAI
Joint Secretary to Government

GUIDELINES FOR MAINTENANCE OF G. P. F. LEDGER/PASS BOOK

1. Each Page of the G. P. F. ledger and Pass Book shall contain accounts for one financial year.

2. (a) Name of the subscriber, his/her designation, G. P. F. Account No., Year of Account and Opening Balance shall be mentioned in the space provided for the purpose in each page of the ledger.

(b) The amount of other credits to the G. P. F. accounts of the subscriber shall be entered along with the amount of refund in Column-3 of the Ledger like the entries made in Column-3 of Pass Book.

3. Account No., year of Account and Opening Balance shall be mentioned in the space provided for the purpose in each page of the Pass Book.

4. (a) Closing Balance for the financial year 1986-87 as per the Account Statement furnished by the A.-G. Orissa shall be treated as Opening Balance for the financial year 1987-88 and mentioned in the space provided for the purpose in the page containing the Accounts for the financial year 1987-88. In case it is noticed that the closing balance mentioned in the Accounts Statement furnished by the A.-G. Orissa for the financial year 1986-87 is not correct, no change in the figure shall be effected until the required correction is intimated by the A.-G. Orissa.

(b) The Closing Balance in the G. P. F. Ledger and Pass Book for the financial year 1987-88 and onwards shall be taken as Opening Balance of the next financial year.

In case of correction of the amount of balance of any particular year on account of omissions or additions in respect of an account relating to a financial year prior to 1987-88 as intimated by the A.-G. Orissa may be accepted after clarification from the A.-G. Orissa is received.
5. The monthly subscription/refund of advance to G. P. F. shall be entered in Cols. 2 & 3, respective
do the Ledger and Pass Book against the month succeeding the month to which the usual monthly
salary and subscription/refund to G. P. F. are related.

6. The arrear subscription/refund/deposits to G. P. F. in respect of arrear salaries shall be entered
in Col. 3 of the Ledger and Pass Book against the month in which the concerned bill is encashed. Apart from the amount of refunds, the amount of other credits shall also be entered in column 3
of the Ledger and Pass Book.

7. The number and date of Bill/T. V./Treasury Challan in respect of the entries in Cols. 2 & 3
of the Ledger and the Pass Book shall be entered in Col. 7 of the Ledger and Col. 6 of the Pass Book.

8. The month of March appearing at the beginning of the financial year in Col. 1 shall be struck
off and it shall be written below the month of February every year in the G. P. F. Ledger and Pass Book.

9. The month of March appearing at the beginning of the financial year in Col. 1 shall be struck
off and it shall be written below the month of February every year in the G. P. F. Ledger and Pass Book.

10. The progressive balance shall be worked out taking into account the amount in Col. 4 as
plus figures and the amount in Cols. 5 & 6 as minus figure and the result shall be entered in Col. 8
of G. P. F. Ledger.

11. The progressive balance shall be worked out taking into account the amount in Cols. 2 & 3
as plus figure (s) and Cols. 4 & 5 as minus figure (s) and the result shall be entered in Col. 7 of Part I
of the Pass Book.

12. The entries shall be authenticated by the concerned D. D. O. with his dated signature
and seal in Col. 9 of the G. P. F. Ledger and Col. 8 of the G. P. F. Pass Book.

13. The financial year of account shall be entered in Col. 1 of Part II of the Ledger and of the
Pass Book.

14. The total of the progressive figures appearing in Col. 8 of the Part I of the Ledger and Col. 7
of Part I of the Pass Book shall be entered in Col. 2 of Part II of the Ledger and Pass Book.

15. The figure entered in Col. 2 of Part II shall be divided by 12 where the account continues
for the whole financial year and the result shall be entered in Col. 3 of Part II of the Ledger and Pass
Book.

16. The amount of interest at the prescribed rate shall be worked out on the amount appearing
in Col. 3 of Part II and the result along with the prescribed rate of interest shall be entered in Col. 4
of Part II of the Ledger and Pass Book.

17. The last Progressive figure at the end of the year appearing in Col. 8 of the Ledger and
Col. 7 of the Pass Book against the month of March shall be treated as the amount of deposit of
the subscriber for the concerned financial year and such amount plus the amount of interest appearing
in Col. 4 of Part II shall be entered in Col. 5 of Part II which shall be held as closing balance of the
same financial year and the balance of the next year.
18. The D. D. O. shall give his dated signature and seal below Part II of the G. P. F. Ledger and Pass Book in order to authenticate the entries therein. Where the pro forma of Part II is not printed in the G. P. F. Ledger a typed copy of the following pro forma shall be attached to the relevant page of the G. P. F. Ledger containing the account for the concerned financial year and necessary entries shall be made therein to determine the balance at the close of the financial year.

PART II

<table>
<thead>
<tr>
<th>Year</th>
<th>Total of monthly balances (Col. 8 of Part I)</th>
<th>Average monthly balance basing on the figures in Col. 2</th>
<th>Interest @ accrued on the amount in Col. 3</th>
<th>Balance as on 31st March of the Year (Col. 8 against the month of March of Part I, the amount of interest appearing in Col. 4 of Part II)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

Dated Signature of D. D. O. with seal
19. If a subscriber quits service during the course of a financial year, the total of progressive figures in Col. 8 of the Ledger and Col. 7 of the Pass Book till the date of his quitting service shall be divided by the number of months up to the month preceding the month of quitting service. The amount of interest in the accumulation shall be calculated proportionately.

20. In case where there is no addition to the accumulation in the account due to stoppage/discontinuance of subscription/refund or there is no other deposit or there is no outgo from the account, the figure in Col. 8 of the Ledger and Col. 7 of the Pass Book for the previous month shall be repeated in subsequent months until addition to or deduction from the accumulation in the account.

21. (a) In case of transfer of the Government servant (subscriber) from one station to another, the balance at the credit on the date of transfer shall be worked out and noted in the Ledger as well as in the Pass Book with the dated signature and seal of the D. D. O.

(b) The G. P. F. Account number of the subscriber and the amount of balance at his/her credit on the date of transfer on the basis of the Ledger and Pass Book shall be mentioned in the L. P. C. If there was any period during which no subscription/refund has been realised from the subscriber, the same shall also be clearly stated therein.

(c) After receipt of L. P. C. the D. D. O. of the new station shall verify the entries in G. P. F. Pass Book with contents of L. P. C. He will open an account in his ledger under the G. P. F. Account number mentioned in the L. P. C. as well as in the G. P. F. Pass Book of the subscriber.

The above procedure shall also be followed in case of transfer of the subscriber from one establishment to another from one Department to another from one office to another and likewise.

22. In case of deputation of Government servant (subscriber), the procedure laid down in paragraph 21 shall be followed mutatis mutandis.

(a) The borrowing authority shall intimate the amount of subscription/refund/other deposits realised from the deputationist along with the concerned challan number by 10th of the month following the month in which the amount has been realised to the lending authority who in his turn shall record the same in the ledger maintained by him.

(b) Whenever any advance/part final withdrawal is made from the G. P. F. Account of the deputationist the lending authority who draws and disburses the amount shall intimate such withdrawal and disbursement along with the concerned Bill number/F. V. number to the borrowing authority who will keep note of the same in the relevant record and make an entry to that effect in the G. P. F. Pass Book of the deputationist.

23. The closing balance in the account of each subscriber for a financial year shall be worked out after the close of the same financial year and shall be taken as the opening balance of the next financial year.

24. The subscriber shall deposit his G. P. F. Pass Book for updating the entries therein by the D. D. O. every month and the Pass Book with necessary entries shall be returned to the subscriber in the next month.

GP-MP—Lino Corr.—(Pio.) 93—4,000—II-12-1992