COMPILATION OF IMPORTANT CIRCULARS AND ORDERS ISSUED BY FINANCE DEPARTMENT DURING 2009 - 2010

FINANCE DEPARTMENT
FOREWORD

Instructions, orders and clarification issued by the Finance Department from time to time relating to service conditions, pay fixation, budgetary exercises and other allied matters are very often required by different Departments for reference. As in the past years, it has been our endeavour in the Finance Department to compile such instructions issued during the year 2009-2010 in shape of a compendium for the benefit of user Departments and subordinate offices. Any doubt regarding interpretation of these orders/instructions may be referred to the Finance Department.

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

Jugal Kishore Mohapatra
Principal Secretary to Government.
Finance Department.
## CONTENTS

### MATTER RELATING TO D.A. / L.T.C

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>G.O. No.</th>
<th>Date</th>
<th>Subject</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>O.M.No.22064/F., CS-IV-1/2008</td>
<td>21.04.2009</td>
<td>Sanction of D.A. @ 6% to State Government employees w.e.f. 01.01.2009</td>
<td>1-2</td>
</tr>
<tr>
<td>2.</td>
<td>O.M.No.32145/F., CS-IV-1/2009</td>
<td>07.07.2009</td>
<td>Sanction of D.A. @ 54% w.e.f. 01.07.2008 and @ 64% w.e.f. 01.01.2009 to State Government employees continuing in the pre revised scale.</td>
<td>3-4</td>
</tr>
<tr>
<td>3.</td>
<td>O.M.No.55601/F., CS-IV-1/2009</td>
<td>17.11.2009</td>
<td>Sanction of D.A. @ 5% to State Government employees w.e.f. 01.07.2009</td>
<td>5-6</td>
</tr>
<tr>
<td>5.</td>
<td>O.M.No. 33325/F., CS-II-13/2009</td>
<td>16.07.2009</td>
<td>Eligibility for Leave Travel Concession.</td>
<td>9-10</td>
</tr>
<tr>
<td>6.</td>
<td>Notification No. 13138/F., CS-II-6/2010</td>
<td>26.03.2010</td>
<td>Constitution of Committee to review the position and consider TA,DA,PTA etc.</td>
<td>11</td>
</tr>
</tbody>
</table>

### MATTER RELATING TO FESTIVAL ADVANCE/H.B.A./MOTOR CAR/ MOTOR CYCLE/ MOPED ADVANCES

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>G.O. No.</th>
<th>Date</th>
<th>Subject</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.</td>
<td>O.M. No. 4474/F., CS-IV-16/2009</td>
<td>02.02.2010</td>
<td>Admissibility of Festival Advance to Non-Gazetted State Government Employees.</td>
<td>19</td>
</tr>
</tbody>
</table>
4. O.M. No. 4478/F., CS-IV-16/2009
   02.02.2010 Enhancement of maximum
   limit for sanction of Medical
   Advance in respect of State
   Government Servants inside the State. 20

5. O.M. No. 4482/F., CS-IV-16/2009
   02.02.2010 Enhancement of maximum
   limit for sanction of Advance in respect of
   Moped, Motor Cycle, Scooter and Motor Cars. 21-22

**MATTER RELATING TO G.P.F.**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>G.O. No.</th>
<th>Date</th>
<th>Subject</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Resolution No.- 646/F., Pen-GPF-131/09</td>
<td>05.01.2010 Rate of interest on the accumulation of Provident Fund for the year 2009-2010.</td>
<td>23</td>
<td></td>
</tr>
</tbody>
</table>

**MATTER RELATING TO O.R.S.P. RULES**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>G.O. No.</th>
<th>Date</th>
<th>Subject</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Memo No.25519(260)/F., PCC-177/2000</td>
<td>20.05.2009 Change of option under Orissa Revised Scales of Pay Rules.</td>
<td>27-28</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Memo No.40545(255)/F., CS-I(P)-11/08</td>
<td>29.08.2009 Adoption of uniform scale of monthly remuneration for contractual employees.</td>
<td>29</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Memo No.45043(255)/F., PCC-53/09</td>
<td>07.09.2009 Drawal of arrear salary arising out of revision of pay under the Orissa Revised Scales of Pay Rules, 2008 during the financial year 2009-10</td>
<td>30-31</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>No.51387/F., PCC-54/09</td>
<td>21.10.2009 Clarification on grant of normal Increment, Increment on Promotion, Increment on grant of A.C.P as per ORSP Rules, 2008-methodology for rounding off.</td>
<td>32</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Memo No.51965(255)/F., PCC-53/09</td>
<td>24.10.2009 Drawal of 60% arrear salary, arising out of revision of pay under the</td>
<td>33-34</td>
<td></td>
</tr>
</tbody>
</table>
### Orissa Revised Scales of Pay Rules, 2008 in case of retired/retiring employees during the financial year 2009-10.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>G.O. No.</th>
<th>Date</th>
<th>Subject</th>
</tr>
</thead>
<tbody>
<tr>
<td>8.</td>
<td>O.M.No.9023/F., PCC-4/-09 (Pt.II)</td>
<td>25.02.2010</td>
<td>Stepping of pay of Zamadar/Daftary at par with the pay of Peon or other class –IV employee who is junior in Peon or other Class-IV Post.</td>
</tr>
</tbody>
</table>

### Matter Relating to Orissa Civil Services (Pension) Rules

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>G.O. No.</th>
<th>Date</th>
<th>Subject</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>O.M. No.- 22159/F., Pen-98/08</td>
<td>22.04.2009</td>
<td>Dearness Relief (TI) on Pension and Family Pension w.e.f 01.01.2009 in favour of the State Government Pensioners/ Family Pensioners.</td>
</tr>
<tr>
<td>2.</td>
<td>O.M. No.- 27869/F., Pen-15/09</td>
<td>09.06.2009</td>
<td>Clarification regarding revision of Pension /Family Pension in respect of Pre-2006 Pensioners /Family Pensioners.</td>
</tr>
<tr>
<td>3.</td>
<td>Resolution No.41191/F., Pen – 139/09</td>
<td>02.09.2009</td>
<td>Special Incentive package to the Police Personnel of the State engaged on Naxalite duty.</td>
</tr>
<tr>
<td>4.</td>
<td>No.45391(270)/F., Pen-40/09</td>
<td>08.09.2009</td>
<td>Clarification regarding revision of Pension /Family Pension w.e.f 01.01.2006.</td>
</tr>
<tr>
<td></td>
<td>No.</td>
<td>Document Code</td>
<td>Date</td>
</tr>
<tr>
<td>---</td>
<td>------</td>
<td>---------------</td>
<td>------------</td>
</tr>
<tr>
<td>7.</td>
<td>Memo No.49217/F., Pen-139/2009</td>
<td>08.10.2009</td>
<td>Corrigendum on Sanction of Special Incentive package to the Police Personnel of the State engaged on Naxalite duty.</td>
</tr>
<tr>
<td>11.</td>
<td>O.M.No.56679/F., Pen-192/2009</td>
<td>23.11.2009</td>
<td>Dearness Relief (TI) on Pension / Family Pension w.e.f 01.07.2009 in favour of the State Government Pensioners/ Family Pensioners.</td>
</tr>
<tr>
<td>12.</td>
<td>Resolution No.58926/F., Pen-195/2009</td>
<td>05.12.2009</td>
<td>Grant Dearness Relief (TI) in favour of the State Government Pensioners who are in receipt of pension/provisional pension in the pre-revised scale of pay.</td>
</tr>
</tbody>
</table>
### MATTER RELATING TO BUDGET

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>G.O. No.</th>
<th>Date</th>
<th>Subject</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>No.20515 (225)/F., WM -15/2008</td>
<td>06.04.2009</td>
<td>Regulation of Expenditure out of the On Account Budget for the year 2009-2010.</td>
<td>75-89</td>
</tr>
<tr>
<td>2</td>
<td>No.20523 (225)/F., WM-15/2008</td>
<td>06.04.2009</td>
<td>Procedure for regulating release of funds from Civil Deposit during 2009-2010.</td>
<td>90-94</td>
</tr>
<tr>
<td></td>
<td>Notification No.</td>
<td>Date of Notification</td>
<td>Description</td>
<td>Page</td>
</tr>
<tr>
<td>---</td>
<td>-----------------</td>
<td>----------------------</td>
<td>-----------------------------------------------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td>4</td>
<td>24455 (40)/F., Plan(FYP)12/2009</td>
<td>12.05.2009</td>
<td>Central Plan Scheme Monitoring System (CPSMS) in respect of Centrally Sponsored and Central Sector Scheme-Registration of Agencies with the Portal.</td>
<td>96-101</td>
</tr>
<tr>
<td>5</td>
<td>29028 /F., BT-VI-(SFC)1/2007(Pt.)</td>
<td>18.06.2009</td>
<td>Amendment to the Notification of the Government of Orissa in Finance Department No. 49705/F., dated the 11th November, 2008.</td>
<td>102</td>
</tr>
<tr>
<td>6</td>
<td>25514(40)/F., F.C.-(13)-05/2009</td>
<td>25.05.2009</td>
<td>Information relating to additional statements on Committed liabilities, Implications of Major Policy Decisions/ New Schemes proposed in the Budget and Segregation of Maintenance Expenditure into Salary and Non Salary items.</td>
<td>103-116</td>
</tr>
<tr>
<td>9</td>
<td>39063 (40)/F., WM-27/2009</td>
<td>21.08.2009</td>
<td>Regulation on Audit &amp; Accounts brought out by the Comptroller &amp; Auditor General of India.</td>
<td>133</td>
</tr>
<tr>
<td>10</td>
<td>41401(40)/F., Bt-I-18/2009</td>
<td>03.09.2009</td>
<td>Proposal for Supplementary Statement of Expenditure for the financial year 2009-2010</td>
<td>134-141</td>
</tr>
<tr>
<td>S.No.</td>
<td>No.</td>
<td>Date</td>
<td>Details</td>
<td></td>
</tr>
<tr>
<td>-------</td>
<td>-----</td>
<td>------</td>
<td>---------</td>
<td></td>
</tr>
<tr>
<td>13.</td>
<td>O.M.No.52429/F., Bt.-II-(Bt.)-13/2009</td>
<td>27.10.2009</td>
<td>Enhancing Efficiency and Quality of Public Expenditures- Constitution of a Committee of Secretaries (CoS) to review expenditures relating to sectors other than public works.</td>
<td></td>
</tr>
<tr>
<td>15.</td>
<td>O.M.No, 57773/F., BT-II(Bt.)-13/2009</td>
<td>30.11.2009</td>
<td>Change of Chairman of the Committee of Secretaries (CoS) to review expenditures relating to Public Works.</td>
<td></td>
</tr>
<tr>
<td>16.</td>
<td>58616(255)/F., BT-I-18/2009</td>
<td>03.12.2009</td>
<td>Admissibility of Expenditure relating to the provisions made in the Supplementary Statement of Expenditure for the year 2009-10 and expeditious action to utilize the funds in time.</td>
<td></td>
</tr>
<tr>
<td>17.</td>
<td>1310(225)/F., WM-23/2009</td>
<td>11.01.2010</td>
<td>Deadline for submission of proposals relating to financial sanction and drawal of funds in the remaining part of the current financial year.</td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Notification/Order</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-----</td>
<td>--------------------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21.</td>
<td>Revised deadlines for submission of proposals relating to financial sanction, release and re-appropriation of funds in the remaining part of the Current financial year.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>23.</td>
<td>Deadlines for submission of proposals relating to financial sanction, release and re-appropriation of funds in the remaining part of the current financial year – Drawal of Block Grants by Higher Education Department and clarifications.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>26.</td>
<td>Change of Chairman of the Committee of Secretaries (COS) to review expenditure relating to public works.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>27.</td>
<td>Information relating to additional statements on committed liabilities, Implications of Major Policy Decisions/ New Schemes proposed in the Budget and Segregation of Maintenance Expenditure into salary and Non Salary items.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28.</td>
<td>Deadlines for submission of proposals relating to financial sanction, release and re-appropriation of funds in the remaining part</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Notes:**
- 225-226
- 227-228
- 229-230
- 231-232
- 233-234
- 235
- 236-239
- 240
of the current financial year – sanction and drawal of funds under CP/CSP Schemes.

   31.03.2010 Regulation of Expenditure out of the On Account Budget for the year 2010-2011 241-247

### MATTER RELATING TO COMMERCIAL TAX

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>G.O. No.</th>
<th>Date</th>
<th>Subject</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.</td>
<td>Notification No.25879/F., CTC-2/2006</td>
<td>23.05.2009</td>
<td>Authorizing all Asst. Commissioner of Sales Tax to exercise powers of Tax Recovery Officers within the local limits of their respective Jurisdiction.</td>
<td>248</td>
</tr>
<tr>
<td>4.</td>
<td>Notification No.36185/F., CTA-20/2009</td>
<td>01.08.2009</td>
<td>Exemption from tax on sales of liquor to Canteen Services Department(CSD) Canteens run by Defence Establishments located in the State by the Orissa State Beverage Corporation Ltd.</td>
<td>251</td>
</tr>
<tr>
<td>5.</td>
<td>Notification No.36275/F., CTA-33/2009</td>
<td>01.08.2009</td>
<td>Amendment of the Central Sales Tax(Orissa) Rules, 1957.</td>
<td>252-282</td>
</tr>
<tr>
<td>No.</td>
<td>Notification No.</td>
<td>Date</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>-----</td>
<td>-----------------</td>
<td>------------</td>
<td>-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>13.</td>
<td>4150/F., CTA-11/2009</td>
<td>01.02.2010</td>
<td>Appointment of Additional Commissioner of Sales Tax, Joint Commissioner of Sales Tax, Deputy Commissioner of Sales Tax as Addl. Commissioner, Joint Commissioner, Deputy Commissioner and Asst. Commissioner of Profession Tax respectively, Sales Tax Officer as the Profession Tax Officer and Asst. Sales Tax Officer as Asst. Profession Sales Tax Officers.</td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Notification No.</td>
<td>Date</td>
<td>Description</td>
<td>Page</td>
</tr>
<tr>
<td>-----</td>
<td>-----------------</td>
<td>------------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td>20.</td>
<td>14310/F., CTA-32/2009</td>
<td>31.03.2010</td>
<td>Exemption from tax the sale of used Car specified in item No. 123 A of Schedule B appended &amp; rate of tax exceeding 2% effective from 1.4.2010.</td>
<td>321</td>
</tr>
<tr>
<td>21.</td>
<td>14314/F., CTA-32/2009</td>
<td>31.03.2010</td>
<td>Exemption of the purchase/sale of sugar not manufactured in India from payment of tax under OVAT Act, 2004 on 1.4.2010 to 30.6.2010.</td>
<td>322</td>
</tr>
<tr>
<td>22.</td>
<td>14318/F., CTN-5/2009</td>
<td>31.03.2010</td>
<td>Exemption from the Levy of Tax under Orissa Entry Tax Act, 1999 the scheduled goods brought into the local area to be procured by the Defence Establishmenst in the State.</td>
<td>323-324</td>
</tr>
<tr>
<td>23.</td>
<td>14322/F., CTN-5/2009</td>
<td>31.3.2010</td>
<td>Exemption from the Levy of Tax under Orissa Entry Tax Act, 1999 the scheduled goods brought into the local area to be procured by the Defence Establishments in</td>
<td>325-326</td>
</tr>
</tbody>
</table>
the State for the purpose of sale to Military Personnel in the CSD Canteens w.e.f. 1.4.2010.

**MATTER RELATING TO ORISSA TREASURY CODE**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>G.O. No.</th>
<th>Date</th>
<th>Subject</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Notification No.26599/F., TRC-12/2009</td>
<td>01.06.2009</td>
<td>Allowing the O/o the I.G. of Police, Railways, Orissa, Cuttack to make transaction in the District Treasury, Cuttack in place of special Treasury, Cuttack w.e.f. 01.07.2009.</td>
<td>327</td>
</tr>
<tr>
<td>2.</td>
<td>No.29765 (40)/F., TRD-26/2006</td>
<td>22.06.2009</td>
<td>Preparatory measures for Budget Allotments in soft copy by all Departments and all Controlling Officers and supply of the same to the Directorate of Treasuries and Inspection, Orissa to enable transactions for the financial year 2009-2010 through the Orissa Treasury Management System.</td>
<td>328-329</td>
</tr>
<tr>
<td>3.</td>
<td>Notification No.29872/F., TRC-14/2007</td>
<td>22.06.2009</td>
<td>Treasury transaction of Sub-Treasury, Dabugaon, District-Nowarangpur, to be conducted by the State Bank of India, Dabugaon Branch w.e.f.- 01.07.2009.</td>
<td>330</td>
</tr>
<tr>
<td>4.</td>
<td>Resolution No. 40311/F., TRD-33/2009</td>
<td>28.08.2009</td>
<td>Constitution of State Level Committee for working out modalities and institutionalizing arrangements for transfer of data from Treasuries to A.G. (A&amp;E), Orissa</td>
<td>331</td>
</tr>
<tr>
<td>5.</td>
<td>Notification No.47828/F., TRC-14/2008</td>
<td>29.09.2009</td>
<td>Attachment of the newly Created office of the I.M.O., ESI Dispensary, Duburi in the Dist. of Jajpur to the Special Treasury, Jajpur Road for all Govt. transactions including</td>
<td>332</td>
</tr>
<tr>
<td></td>
<td>Notification No.</td>
<td>Date</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>-----------------</td>
<td>------------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>45154/F., TRC-14/2008</td>
<td>07.11.2009</td>
<td>Attachment of the newly created office of the I.M.O., ESI Dispensary, Kuanrmunda in the of Sundargarh to the Special Treasury, Panposh, Rourkela for all Govt. transactions with immediate effect including drawal of bills of their establishment</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>57743/F., TRC-14/2008</td>
<td>30.11.2009</td>
<td>Attachment of the newly Created office of the Deputy Commissioner of Commercial Taxes, Enforcement Range, Bhubaneswar, Dist. Khurda to the District Treasury, khurda for all Govt. transactions including drawal of bills of their establishment with immediate effect.</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>58685/F., TRC-14/2008</td>
<td>04.12.2009</td>
<td>Attachment of the newly Created office of the Chief Procurement Officer State Procurement Cell, Orissa Bhubaneswar, to the Spl. No.-I Bhubaneswar to the Spl. No.-I Bhubaneswar for all Govt. transactions including drawal of bills of their establishment with immediate effect.</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>3210/F., TRC-14/2007</td>
<td>30.01.2010</td>
<td>Treasury transaction of Sub-Treasury, Lakhanpur, District-jharsuguda, to be conducted by the State Bank of India, Lakhanpur Branch w.e.f.- 01.04.2010.</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>8836 (225)/F., TRB-02/2010</td>
<td>24.02.2010</td>
<td>Measures to prevent rush of expenditure towards the fag end of the financial year 2009-10.</td>
<td></td>
</tr>
<tr>
<td>Sl. No.</td>
<td>G.O. No.</td>
<td>Date</td>
<td>Subject</td>
<td>Page</td>
</tr>
<tr>
<td>--------</td>
<td>----------</td>
<td>----------</td>
<td>-------------------------------------------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td>13.</td>
<td>Notification No.10008/F., TRC-14/2008</td>
<td>04.03.2010</td>
<td>Attachment of the newly Created office of the Commandant 5th Indian Reserve Battalion, Located at Balasingha in the Dist. of Boudh to the Dist. Treasury, Ganjam, Chatrapur for all Govt. transactions including drawal of bills of their establishment with immediate effect.</td>
<td>349</td>
</tr>
<tr>
<td>15.</td>
<td>No. 11336 (40)/F., TRD-13/2010</td>
<td>12.03.2010</td>
<td>Distribution of Budget Allotments through internet by all Departments and all Controlling Officer for FY-2010-11</td>
<td>351-352</td>
</tr>
<tr>
<td>16.</td>
<td>Notification No.13572/F., TRC-34/2009</td>
<td>27.03.2010</td>
<td>Transaction of Government business of office of the Resident Commissioner, Government of Orissa, 4-Bardoloi Marg, Chanakyapuri, New Delhi to be conducted by the canara Bank Branch, Diplomatic Enclave, Chanakya Puri, New Delhi w.e.f. 01.04.2010</td>
<td>353</td>
</tr>
</tbody>
</table>

**MATTER RELATING TO OGFR**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>G.O. No.</th>
<th>Date</th>
<th>Subject</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>O.M.No. 54673/F., Codes-28/2007</td>
<td>10.11.2009</td>
<td>Amendment of Rule2 (ix-a) of OGFR Vol-I</td>
<td>354</td>
</tr>
</tbody>
</table>
### Matter Relating to the Deligation of Financial Power Rules

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>G.O. No.</th>
<th>Date</th>
<th>Subject</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Notification No. 220/F., Codes-1/2010</td>
<td>02.01.2010</td>
<td>Amendment of Rule-12 &amp; Annexure-C to Rule-10(e) Serial 25 column-3 of the DFPR.</td>
<td>355</td>
</tr>
</tbody>
</table>

### Matter Relating Rules Regulating Control & Use of Government Vehicles

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>G.O. No.</th>
<th>Date</th>
<th>Subject</th>
<th>Page</th>
</tr>
</thead>
</table>

### Miscellaneous Matters

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>G.O. No.</th>
<th>Date</th>
<th>Subject</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>O.O. No. 24162/F., CCA-II-7/2009</td>
<td>08.05.2009</td>
<td>Constitution of a screening Committee for Assured Career Progression (ACP) cases of the Common Cadre of Auditors under Finance (CCA) Department in pursuance of Rule 14 of the ORSP Rules – 2008.</td>
<td>357</td>
</tr>
<tr>
<td>2</td>
<td>Memo No. 28073(255)/F., GIS-II-1641/08 (pt)</td>
<td>10.06.2009</td>
<td>Revised premium under Group Insurance Scheme.</td>
<td>358</td>
</tr>
<tr>
<td></td>
<td>No.</td>
<td>Date</td>
<td>Description</td>
<td>Page</td>
</tr>
<tr>
<td>---</td>
<td>-----</td>
<td>------------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td>5</td>
<td>No. 38436 (40)/F., FLC-4/2000 (pt)</td>
<td>18.08.2009</td>
<td>Timely submission of counters/parawise comments and timely compliance of the orders of the courts by the State Government, its instruments and officers.</td>
<td>362-363</td>
</tr>
<tr>
<td>6</td>
<td>Notification No.40801/F., IF-(A)-72/2006 (FF)</td>
<td>01.09.2009</td>
<td>Notification of the Dir Institutional Finance &amp; Ex-Officio Addl. Secy., F.D. as the Director of the Board of Utkal Bank</td>
<td>364</td>
</tr>
<tr>
<td>7</td>
<td>O.O.No.45178/F., SS(A) 64/09</td>
<td>08.09.2009</td>
<td>Constitution of Screening Committee for screening proposals of Assured Career Progression of District Small Savings Officers, Sub-Divisional Small Savings Officers under the small savings Directorate of Finance Department.</td>
<td>365</td>
</tr>
<tr>
<td>8</td>
<td>Resolution No. 52854/F., FFP-71/2005</td>
<td>29.10.2009</td>
<td>Extension of the term of Freedom Fighters Pension Committee from 01.10.2009 to 31.03.2010 to consider the residual cases/matters of Non-Jailed Freedom Fighters Pension.</td>
<td>366</td>
</tr>
<tr>
<td>11</td>
<td>Resolution No. 651/F., OFS-II-1/2009</td>
<td>05.01.2010</td>
<td>Orissa Finance Service-I (JB) to be the base level post in the restructured cadre.</td>
<td>373-376</td>
</tr>
<tr>
<td>12</td>
<td>No.8515- FFP-15/2010-</td>
<td>22.02.2010</td>
<td>Orissa Finance Service-I (JB) to be the base level post in the restructured cadre.</td>
<td>377</td>
</tr>
<tr>
<td>13</td>
<td>Resolution No.9585/F., FFP-17/2010</td>
<td>02.03.2010</td>
<td>Revision of rates of State Freedom Fighters Pension.</td>
<td>378</td>
</tr>
</tbody>
</table>
MATTER RELATING TO D.A./L.T.C.
FINANCE DEPARTMENT  
******
OFFICE MEMORANDUM

No. 22064/F., dated, the 21st April, 2009  
CS-IV-1/2008
Sub: Sanction of D.A. @ 6% to State Government employees w.e.f. 01.01.2009.

Ministry of Finance, Government of India in their O.M.No.113/2008-E-II(B), dated 29th August, 2008 had effected revision of the scale of pay as well as the rate of Dearness Allowance of Central Government employees w.e.f. 01.01.2006. The Fitment Committee constituted by the State Government had also recommended similar doses of revised DA to State Government employees on the revised scales of pay and grade pay w.e.f. 01.01.2006. Accordingly, the State Government decided to pay Dearness Allowance at the rate mentioned in the table below in favour of the Government employees on the pay and grade pay taken together in the revised pay structure, vide Finance Department Office Memorandum No.55805/F dated 29.12.2008.

Date from which Payable | Rate of D.A. per mensem on the revised pay.
------------------------|-------------------------------------------------------------
01.01.2006              | No D.A. is payable.                                        
01.07.2006              | 2% of the Basic Pay plus Grade Pay                         
01.01.2007              | 6% of the Basic Pay plus Grade Pay                         
01.07.2007              | 9% of the Basic Pay plus Grade Pay                         
01.01.2008              | 12% of the Basic Pay plus Grade Pay                        
01.07.2008              | 16% of the Basic Pay plus Grade Pay                        

2. Ministry of Finance, Government of India in their O.M.No.1(1)/2009-E-II(B), dated 13th March, 2009 have enhanced the Dearness Allowance payable to the Central Government employees from 16% to 22% with effect from 01.01.2009.

3. Now considering the demand of the State Government Employees and the over-all financial resources read with fiscal targets stipulated under the Orissa Fiscal Responsibility and Budget Management Act, 2005, the State Government have been pleased to release additional dose of D.A.@ 6% on basic pay and grade pay taken together w.e.f. 01.01.2009 to State Government employees, who are covered under the ORSP Rules, 2008. With this sanction of additional dose of DA of 6% w.e.f. 01.01.2009, the DA now payable will be enhanced from 16% to 22% on basic pay and grade pay taken together w.e.f.01.01.2009. This additional dose of DA will be paid in cash and can be drawn in the Pay Bill of April, 2009 to be paid in May, 2009 and onwards. Arrears from the month of January, 2009 to March, 2009 on account of the enhanced DA will be drawn and disbursed latest by 28.02.2010.
4. DA at the rate circulated in FD Resolution No.30111/F dated 19.06.2008 will be admissible to the employees who are not covered under ORSP Rules, 2008.

5. This additional dose of D.A. of 6% on basic pay and grade pay taken together w.e.f. 01.01.2009 and the manner of payment to the State Government employees as above is also applicable to the following category of employees, who are covered under the ORSP Rules, 2008.

- All India Service Officers serving in the affairs of the State Government for which G.A. Department will issue order separately.
- Employees of Universities and Aided Educational Institutions in receipt of regular scale of pay and covered under ORSP Rules, 2008 for which Higher Education Department and S.&M.E. Department will issue orders separately.
- Job Contact workers of Consolidation and Settlement Organisation who are in receipt of fixed pay in regular scale of pay under ORSP Rules, 2008 and D.A. sanctioned thereon from time to time.

6. D.A. in accordance with this Memorandum will also be admissible to the State Government employees who were in service on the 1st January, 2009 but have ceased to be in service at the time of sanction of this enhanced DA.

7. The bills for drawal of enhanced of DA @ 6% w.e.f. 01.01.2009 will be submitted to the Treasuries / Special Treasuries / Sub-Treasuries along with the Pay Bill for the month of April, 2009 payable in May, 2009 and onwards.

Sd/- (A.Misra)
ADDITIONAL SECRETARY TO GOVERNMENT
FINANCE DEPARTMENT

OFFICE MEMORANDUM

CS-IV-1/2009

Sub: Sanction of DA @ 54% w.e.f. 01.07.2008 and @ 64% w.e.f. 01.01.2009 to the State Government employees continuing in the pre-revised scale.

State Government had sanctioned DA @ 6% in favour of the State Government employees raising from 41% to 47% in the pre-revised scales w.e.f. 01.01.2008 of pay in Finance Department Office Memorandum No.30111/F., dated 19.06.2008.

2. Thereafter, additional dose of DA @ 6% was sanctioned in favour of the State Government employees in the revised Scale of Pay w.e.f. 01.01.2009 raising from 16% to 22% in Finance Department Office Memorandum No.22064/F., dated 21.04.2009.

3. In the meantime, Government of India have sanctioned additional dose of DA @ 7% raising from from 47% to 54% w.e.f. 01.07.2008, vide their OM No. 1(3)/2008-EII(B) dt.03.10.2008 and @ 10% w.e.f. 01.01.2009 raising from 54% to 64%, vide their OM No.1(3)/2008-E-II(B), dated 19.03.2009 to the Central Government employees who continue to draw their pay in the pre-revised scales of pay.

4. Now taking into account the demands of the State Government employees who continue in the Pre-revised Scales of Pay and the over all financial resources, the State Government have been pleased to release additional dose of DA @ 7% w.e.f. 01.07.2008 raising from 47% to 54% and @10% w.e.f. 01.01.2009 raising from 54% to 64% on Pay and DP taken together.

5. The manner of payment to the State Government employees as outlined in para-4 above is also applicable to the following categories of employees.

- The teaching and non-teaching staff of Universities who are in receipt of regular scale of pay whom the State Government is bearing full salary cost. These also include Teachers of Universities who enjoy AICTE/UGC scale under ORSP (College Teachers’ ) Rules, 2001.
- Medical College Teachers under ORSP (Medical College Teachers’) Rules, 2001.
- Sub-ordinate Judicial Officers drawing their pay in accordance with Finance Department Resolution No. 23598/F., dated 03.06.2003,
6. D.A. in accordance with this Memorandum will also be admissible to the State Government employees who were in service on the 1\textsuperscript{st} July, 2008 & 1\textsuperscript{st} January, 2009 but have ceased to be in service at the time of sanction of enhanced DA.

7. The bills for drawal of enhanced of DA @ 7\% w.e.f. 01.07.2008 and @ 10\% w.e.f. 01.01.2009 will be submitted to the Treasuries / Special Treasuries / Sub-Treasuries along with the pay bill for the month of June, 2009 payable in July, 2009 and onwards.

\textit{Sd/- A.Mishra}

\textbf{ADDITIONAL SECRETARY TO GOVERNMENT}
FINANCE DEPARTMENT
******
OFFICE MEMORANDUM

No. 5 5 6 0 1 /F., dated, the 17th November, 2009.
CS-IV-1/2009

Sub: Sanction of DA @ 5% to State Government employees w.e.f. 01.07.2009.

Ministry of Finance, Government of India, Department of Expenditure in their O.M.No.1 (6)/2009-E-II(B), dated 18.09.2009 have enhanced the Dearness Allowance payable to the Central Government employees from existing 22% to 27% w.e.f. 01.07.2009.

2. Now considering the demand of the State Government employees and the over all financial resources read with fiscal targets stipulated under Orissa Fiscal Responsibility and Budget Management Act., 2005, the State Government have been pleased to release additional dose of DA @ 5% on the basic pay and grade pay taken together w.e.f. 01.07.2009 to State Government employees, who are covered under the ORSP Rules, 2008. With this sanction of additional dose of DA @5% w.e.f. 01.07.2009, the DA now payable will be enhanced from 22% to 27% on basic pay & grade pay taken together w.e.f. 01.07.2009. This additional dose of DA will be paid in cash and can be drawn in the Pay Bill of November, 2009 payable in December, 2009 and onwards. Arrears from the month of July, 2009 to October, 2009 on account of the enhanced DA will be drawn and disbursed latest by 28.02.2010.

3. Payment of enhanced D.A. in cash @ 27% w.e.f. 1st July, 2009 to the State Government employees and employees of Aided Educational Institutions, drawing pay under ORSP Rules, 2008 will be at par with D.A. sanctioned by Government of India in Minister of Finance, Department of Expenditure O.M. No.1(6)/2009-E-II(B) dated 18.09.2009.

4. Payment of additional dose of DA @9% raising from 64% to 73% in cash with effect from 01.07.2009 in terms of Government of India in Ministry of Finance, Department of Expenditure O.M. No.1(3)/2008-E-II(B) dated 29.09.2009 to the State Government employees and employees of Aided Educational Institutions those who are drawing DA in the pre-revised scales of pay vide Finance Department Office Memorandum No.32145/F, dated 7th July, 2009.

5. This additional dose of DA of 5% on basic pay and grade pay taken together w.e.f. 01.07.2009 and the manner of payment to the State Government employees as above is also applicable to the following category of employees covered under the ORSP Rules, 2008.

- All India Service Officers serving in the affairs of the State Government, for which G.A. Department will issue orders separately.
Employees of Aided Educational Institutions in receipt of regular scale of pay and covered under ORSP Rules, 2008 for which Higher Education Department and S & M.E. Department will issue orders separately.

6. DA in accordance with this Memorandum will also be admissible to the State government employees who were in service on the 1st July, 2009 but have ceased to be in service at the time of sanction of this enhanced D.A.

7. The bill for drawal of enhanced DA @5% w.e.f. 01.07.2009 to the State Government employees and employees of Aided Educational Institutions, drawing pay under ORSP Rules, 2008 and @9% to the State Government employees and employees of Aided Educational Institutions those who are drawing DA in the pre-revised scales of pay vide Finance Department Office Memorandum No.32145/F, dated 7th July, 2009 will be submitted to the Treasuries/Special Treasuries/Sub Treasuries along with the Pay Bill for month of November, 2009 payable in December, 2009 onwards.

Sd/- S.N. Sarangi
SPECIAL SECRETARY TO GOVERNMENT
FINANCE DEPARTMENT

CORRIGENDUM

No. 61309/F., Bhubaneswar, dated the 21st December, 2009.

Sub: Sanction of D.A. @ 5% to State Government employees w.e.f. 01.07.2009.

The undersigned is directed to invite a reference to Finance Department Office Memorandum No.55601/F dt.17.11.2009 and to say that the following words shall be inserted in Para-4 and Para-5 of the said Office Memorandum in the following manner.

Para – 4 : The first line of para 4 shall start with the words “In terms of Office Memorandum No.1(3)/2008-E-II(B), dated 29.09.2009 of Government of India, Ministry of Finance, Department of Expenditure” and end with (,) before the word “Payment”. The words “the same” shall be inserted after the word “raising” and before the word “from”. The words “shall be allowed” shall be inserted after the words “(D) dt.29.09.2009” and before the words “to the State Government employees”. The word “in” appearing in second line and the word “those” appearing in fourth line shall be deleted.

Para – 5 : The following two sub-paragraphs shall be inserted with separate star marks in Para-5 below the second star marks.

- Job Contact workers of Consolidation and Settlement Organisation who are in receipt of fixed pay in regular scale of pay under ORSP Rules, 2008 and D.A. sanctioned thereon from time to time.

On issuance of this corrigendum, Para-4 and Para-5 of Finance Department Office Memorandum No.55601/F dated 17.11.2009 shall be read as follows :

Para – 4 : In terms of Office Memorandum No.1(3)/2008-E-II(B), dated 29.09.2009 of Government of India, Ministry of Finance, Department of Expenditure, payment of additional dose of D.A. @ 9% raising the same from 64% to 73% in cash with effect from 01.07.2009 shall be allowed to the State Government employees and employees of Aided Educational Institutions who are drawing D.A. in the pre-revised scale of pay vide
Para – 5 : This additional dose of D.A. of 5% on basic pay and grade pay taken together w.e.f. 01.07.2009 and the manner of payment to the State Government employees as above is also applicable to the following category of employees covered under the ORSP Rules, 2008

- All India Service Officers serving in the affairs of the State Government, for which G.A. Department will issue orders separately.
- Employees of Aided Educational Institutions in receipt of regular scale of pay and covered under ORSP Rules, 2008 for which Higher Education Department and School & Mass Education Department will issue orders separately.
- Job Contact workers of Consolidation and Settlement Organisation who are in receipt of fixed pay in regular scale of pay under ORSP Rules, 2008 and D.A. sanctioned thereon from time to time.

Sd/-S.N.Sarangi
Special Secretary to Government
Sub : Eligibility for Leave Travel Concession.

The Government introduced the scheme of Leave Travel Concession to enable State Government employees to visit their native place and places of interest within the State in Finance Department O.M. No.19867/F dated 18.04.1979 and O.M. No.14146/F dated 30.03.1982. This scheme stood withdrawn w.e.f. 1st April, 1993 vide F.D. O.M. No.7958/F dated 23.02.1993. Leave Travel Concession was again extended to Government employees in F.D. O.M. No.21730/F dated 16.06.1994 to visit any place of interest within the territory of India. But, the benefit was not admissible to a Government servant during the period of his suspension or deputation, Further, in F.D. O.M. No.27131 dated 16.06.1999 Government were pleased to allow the facility of Leave Travel Concession once in 10 years subject to maximum of three times during the entire service period of a Government servant.

In order to arrest the worsening financial condition of the State the Government decided to suspend the benefit of Leave Travel Concession w.e.f. 01.04.2002 in F.D. O.M. No.45439/F dated 27.09.2002 as an austerity measure. Suspension of this benefit was applicable to all categories of State Government employees, All India Service Officers serving under the State Government, employees of all State Public Sector Enterprises, Corporations, Cooperatives, all types of autonomous bodies, all aided institutions including Universities receiving grant-in-aid from State Government, Urban Local Bodies etc.

The suspension of the benefit of Leave Travel Concession w.e.f. 01.04.2002 continued till the financial condition of the State was considered to be grim and after careful consideration of the overall situation the Government were pleased to restore the Leave Travel Concession facility only in favour of the State Government employees who were in receipt of regular scale of pay in terms of stipulations and conditions spelt out in F.D. O.M. No. CS-II-28/94-21730/F dated 16.06.94 read with F.D. O.M. No. CS-II-2/99-27131/F dated 16.06.1999.

The standard terms of deputation of Officers deputed to various Public Sector Undertakings and various Corporation were prescribed in F.D. Memo No.CS-II-63/83-40169/F dated 22.10.1983 to all Departments and as per clause 16 of this F.D. Memo (No.40169/F dated 22.10.1983), a Government servant on deputation to foreign service was eligible for Leave Travel Concession under the rules of Government of Orissa with the stipulation that the cost thereof should be borne by the foreign employer. The proposal to extend the facility of Leave Travel Concession to all categories of State
Government employees during the period of deputation of foreign service was under active consideration of Government and the Government after careful consideration have been pleased to extend them the facility of Leave Travel Concession. Accordingly, para 3 (iii) of F.D. O.M. No.21730/F dated 16.06.1994 stands modified to the above extent. All other terms and conditions stipulated in F.D. O.M. No.21730/F dated 16.06.1994 and O.M. No.27131/F dated 16.06.1999 shall remain unaltered.

Sd/- R.N. Senapati
Principal Secretary to Government
NOTIFICATION

The pay scales of Government servants have been revised under ORSP Rules, 2008 w.e.f. 01.01.2006. But, the rates of various pay relatable allowances viz. Travelling Allowance, Daily Allowance, Permanent Travelling Allowance etc. have not been revised.

2. The Government have, therefore, been pleased to constitute a Committee to review the position and consider revision of the above allowances. The said Committee shall consist of the following :-

(i) Agriculture Production Commissioner - Chairperson
(ii) Principal Secretary, Home Department - Member
(iii) Special Secretary, G.A. Department - Member
(iv) Commissioner-cum-Secretary, Agriculture Department - Member
(v) Commissioner-cum-Secretary, R&DM Department - Member
(vi) Additional Secretary to Government, Finance Department (In charge of Service Conditions) - Member Convenor

3. The Committee will also review the limit of Training Allowances paid to the officers posted in Training Institutes.

4. The Committee may complete the exercise within a month.

By Order of Governor

Sd/- J.K.Mohapatra
Principal Secretary to Government
MATTER RELATING TO FESTIVAL
ADVANCE /H.B.A./MOTOR CAR/MOTOR
CYCLE/MOPED ADVANCES
Bhubaneswar, the 8th September, 2009

Subject: Admissibility of Festival Advance to Non-Gazetted State Government Employees.

In Finance Department Office Memorandum No.CS-IV-65/08, 43631/F, dated 24.09.2008 and No.CS-IV-05/06-39192/F dated 14.9.2006, the admissibility and eligibility criteria for availing the Festival Advance were fixed. Consequent upon implementation of O.R.S.P. Rules, 2008 and revision of the basic pay of the State Government employees, the revision of monthly pay limit for availing Festival Advance was under consideration of Government.

2. The Government after careful consideration, have been pleased to make a revision of the pay limit including the Grade Pay as provided under the O.R.S.P. Rules, 2008 for availing of Festival Advance by the State Government Employees as indicated below:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description</th>
<th>Present monthly pay limit</th>
<th>Enhance Pay limit with Grade Pay</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Maximum pay limit of the (Non-Gazetted) State Govt. employees eligible for availing Festival Advance</td>
<td>Rs.10,000/- p.m. (Pay + DP)</td>
<td>Enhancement of Pay limit up to Rs.10,000/- including Grade Pay</td>
<td>Employees drawing Pay, including Grade Pay, not exceeding Rs.10,000/- p.m. shall be eligible for Festival Advance.</td>
</tr>
<tr>
<td>2.</td>
<td>Amount Admissible for Festival Advance.</td>
<td>Rs.5000/-</td>
<td>Rs.5000/-</td>
<td>No change.</td>
</tr>
<tr>
<td>3.</td>
<td>Number of monthly instalments for recovery</td>
<td>10 equal consecutive monthly instalments</td>
<td>10 equal consecutive monthly instalments</td>
<td>No Change.</td>
</tr>
</tbody>
</table>

3. All other conditions and stipulations laid down in Finance Deptt. O.M. No. 31981/F, Dt. 4.10.58 and O.M. No. CS-IV-19/98-37293/F Dt.29.8.98 remain unaltered.

4. This shall come into force with immediate effect.

Sd/- S.N.Sarangi
Special Secretary to Govt.
OFFICE MEMORANDUM

No. 4470 /F., Date 02.02.2010

Sub: Enhancement of maximum limit for sanction of House Building Advance in respect of State Government Servants inside the State.

In the Finance Department Office Memorandum No.24711/F., dated 17.06.1995, No.40711/F., dt.30.07.1987 and No.43825/F., dt.15.10.1998 the maximum limit of House Building Advance and Additional House Building Advance were fixed. Based on the recommendation of Sixth Central Pay Commission. Government of India have revised the upper limit of the House Building Advance for their employees. Consequent upon implementation of the Orissa Revised Scales of Pay Rules, 2008, the revision of maximum limit of House Building Advance and Additional House Building Advance was under consideration of Government for some time past.

2. After careful consideration the Government have been pleased to enhance the maximum limit of the House Building Advance and Additional House Building Advance as indicated below :-


<table>
<thead>
<tr>
<th>Item</th>
<th>Existing limit</th>
<th>Revised limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td>For Purchase of land and construction of building (Vide rule 3 (a) read with para-1 of F.D.O.M. No.40711, dt.30.07.1987 and F.D.O.M. No.24711, dt.17.06.1995)</td>
<td>50 months basic pay or Rs.7,50,000/- or cost of land and construction of house or repaying capacity whichever is the least.</td>
</tr>
<tr>
<td>(ii)</td>
<td>For construction of House on the existing plot of land (Vide rule 3 (a) read with para-1 of F.D.O.M. No.40711, dt.30.07.1987 and F.D.O.M. No.24711, dt.17.06.1995)</td>
<td>50 months basic pay or Rs.7,50,000/- or cost of construction or repaying capacity whichever is the least.</td>
</tr>
</tbody>
</table>
### Note – 1

Advance for completion of the incomplete building shall be eligible for further advance for enlarging the living accommodation in the existing house in future.

#### 4. Release of Advance in instalments.

<table>
<thead>
<tr>
<th>Item</th>
<th>Existing limit</th>
<th>Revised limit</th>
</tr>
</thead>
</table>
| (i) For Purchase of land and construction of building thereon | Advance shall be released in two instalments as under:  
   - First instalment (for purchase of land): 60% of the advance shall be released after registration of the draft agreement deed.  
   - Second instalment: The balance 40% of the advance shall be released after submission of sale deeds of the land, plan & estimates duly countersigned by the Government servant | Advance shall be released in two instalments as under:  
   - First instalment (for purchase of land): 60% of the advance shall be released after registration of the draft agreement deed.  
   - Second instalment: The balance 40% of the advance shall be released after submission of sale deeds of the land, plan & estimates duly countersigned by the Government servant |
| (ii)  |                  |              |
| (iii) Completion of incomplete building (Vide rule 3 (b) of F.D.O.M. No. 40711, dt. 30.07.1987) | 50 months basic pay or Rs. 1,60,000/- or cost of completion or repaying capacity whichever is the least.  
   - Advance shall be released in two instalments as under:  
     - First instalment (for purchase of land): 60% of the advance shall be released after registration of the draft agreement deed.  
     - Second instalment: The balance 40% of the advance shall be released after submission of sale deeds of the land, plan & estimates duly countersigned by the Government servant. | 50 months basic pay or Rs. 1,60,000/- or cost of completion or repaying capacity whichever is the least. |
| (iv) For enlarging the living accommodation in an existing house (Vide rule 3 (b) of F.D.O.M. No. 40711, dt. 30.07.1987) | 50 months basic pay or Rs. 7,50,000/- or cost of the house or repaying capacity whichever is the least.  
   - Advance shall be released in two instalments as under:  
     - First instalment (for purchase of land): 60% of the advance shall be released after registration of the draft agreement deed.  
     - Second instalment: The balance 40% of the advance shall be released after submission of sale deeds of the land, plan & estimates duly countersigned by the Government servant. | 50 months basic pay or Rs. 7,50,000/- or cost of the house or repaying capacity whichever is the least. |
| (v) Completion of incomplete building (Vide para 5 of F.D.O.M. No. 40711, dt. 30.07.1987) | 50 months basic pay or Rs. 5,00,000/- or cost of the completion or repaying capacity whichever is the least.  
   - Advance shall be released in two instalments as under:  
     - First instalment (for purchase of land): 60% of the advance shall be released after registration of the draft agreement deed.  
     - Second instalment: The balance 40% of the advance shall be released after submission of sale deeds of the land, plan & estimates duly countersigned by the Government servant. | 50 months basic pay or Rs. 5,00,000/- or cost of the completion or repaying capacity whichever is the least. |

Note – 1 The Government servant availing Additional House Building Advance for completion of the incomplete building shall not be eligible for further advance for enlarging the existing house in future.

#### 4. Release of Advance in instalments.

<table>
<thead>
<tr>
<th>Item</th>
<th>Existing limit</th>
<th>Revised limit</th>
</tr>
</thead>
</table>
| (i) For Purchase of land and construction of building thereon | Advance shall be released in two instalments as under:  
   - First instalment (for purchase of land): 60% of the advance shall be released after registration of the draft agreement deed.  
   - Second instalment: The balance 40% of the advance shall be released after submission of sale deeds of the land, plan & estimates duly countersigned by the Government servant | Advance shall be released in two instalments as under:  
   - First instalment (for purchase of land): 60% of the advance shall be released after registration of the draft agreement deed.  
   - Second instalment: The balance 40% of the advance shall be released after submission of sale deeds of the land, plan & estimates duly countersigned by the Government servant |
| (ii)  |                  |              |
| (iii) Completion of incomplete building (Vide rule 3 (b) of F.D.O.M. No. 40711, dt. 30.07.1987) | 50 months basic pay or Rs. 1,60,000/- or cost of completion or repaying capacity whichever is the least.  
   - Advance shall be released in two instalments as under:  
     - First instalment (for purchase of land): 60% of the advance shall be released after registration of the draft agreement deed.  
     - Second instalment: The balance 40% of the advance shall be released after submission of sale deeds of the land, plan & estimates duly countersigned by the Government servant. | 50 months basic pay or Rs. 1,60,000/- or cost of completion or repaying capacity whichever is the least. |
| (iv) For enlarging the living accommodation in an existing house (Vide rule 3 (b) of F.D.O.M. No. 40711, dt. 30.07.1987) | 50 months basic pay or Rs. 7,50,000/- or cost of the house or repaying capacity whichever is the least.  
   - Advance shall be released in two instalments as under:  
     - First instalment (for purchase of land): 60% of the advance shall be released after registration of the draft agreement deed.  
     - Second instalment: The balance 40% of the advance shall be released after submission of sale deeds of the land, plan & estimates duly countersigned by the Government servant. | 50 months basic pay or Rs. 7,50,000/- or cost of the house or repaying capacity whichever is the least. |
| (v) Completion of incomplete building (Vide para 5 of F.D.O.M. No. 40711, dt. 30.07.1987) | 50 months basic pay or Rs. 5,00,000/- or cost of the completion or repaying capacity whichever is the least.  
   - Advance shall be released in two instalments as under:  
     - First instalment (for purchase of land): 60% of the advance shall be released after registration of the draft agreement deed.  
     - Second instalment: The balance 40% of the advance shall be released after submission of sale deeds of the land, plan & estimates duly countersigned by the Government servant. | 50 months basic pay or Rs. 5,00,000/- or cost of the completion or repaying capacity whichever is the least. |
<table>
<thead>
<tr>
<th>(ii)</th>
<th>For construction of building on existing plot</th>
<th>Executive Engineer of R&amp;B/R.D./B.D.A./ Housing Board and registration of draft mortgage Deed.</th>
<th>Deed of the land purchased, plan &amp; estimates duly countersigned by the Executive Engineer of R&amp;B/R.D./B.D.A./ Housing Board and registration of draft mortgage Deed.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Advance shall be released in two instalments as under</td>
<td>a) 1&lt;sup&gt;st&lt;/sup&gt; instalment 50% of the advance shall be released after submission of sale Deed, plan &amp; Estimate for Executive Engineer R&amp;B/R.D./B.D.A./ Housing Board etc. &amp; after mortgage of the property with building.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>b) 2&lt;sup&gt;nd&lt;/sup&gt; instalment – Balance 50% of the advance shall be released after submission of utilization certificate from Executive Engineer R &amp; B / R.D. / B.D.A./ Housing Board etc &amp; in respect of the 1&lt;sup&gt;st&lt;/sup&gt; instalment.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iii)</td>
<td>For purchase of ready built house</td>
<td>Advance shall be released in two instalments as under a) 50% of the advance shall be released on submission allotment letter from B.D.A./</td>
<td>Advance shall be released in two instalments as under a) 50% of the advance shall be released after submission of sale Deed, plan &amp; Estimate for Executive Engineer R&amp;B/R.D./B.D.A./ Housing Board etc. &amp; after mortgage of the property with building.</td>
</tr>
<tr>
<td>(iv) Additional House Building Advance for enlarging the existing accommodation.</td>
<td>The amount shall be released in one instalment after submission of utilization certificate in respect of previous advance and plan &amp; Estimate from the Executive Engineer (R&amp;B) / R.D. / B.D.A./ Housing Board/ Regional Improvement Trust &amp; registration of draft supplemental Mortgage Deed.</td>
<td>The amount shall be released in one instalment after submission of utilization certificate in respect of previous advance and plan &amp; Estimate from the Executive Engineer (R&amp;B) / R.D. / B.D.A./ Housing Board/ Regional Improvement Trust &amp; registration of draft supplemental Mortgage Deed.</td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td>(v) Additional House Building Advance for completion of the incomplete</td>
<td>The Additional amount shall be released in one instalment on submission of utilization certificate in respect of previous advance and</td>
<td>The Additional amount shall be released in one instalment on submission of</td>
<td></td>
</tr>
</tbody>
</table>
Building. recommendation for further advance from the EE (R&B) / R.D. / B.D.A./ Housing Board/ Regional Improvement Trust & registration of draft supplemental Mortgage. utilization certificate in respect of the previous advance and recommendation for further advance from the EE (R&B) / R.D. / B.D.A./ Housing Board/ Regional Improvement Trust & registration of draft supplemental Mortgage.

5. Rate of Interest.

<table>
<thead>
<tr>
<th>Existing</th>
<th>Revised</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount of loan sanctioned</td>
<td>Rate of interest</td>
</tr>
<tr>
<td>a) Upto Rs.50,000/-</td>
<td>7.5%</td>
</tr>
<tr>
<td>b) Upto Rs.1. 50 lakhs</td>
<td>9%</td>
</tr>
<tr>
<td>c) Upto Rs.5. 00 lakhs</td>
<td>11%</td>
</tr>
<tr>
<td>d) Upto Rs.7. 50 lakhs</td>
<td>12%</td>
</tr>
</tbody>
</table>

6. The present enhanced limit is applicable to new applicants as well as cases where the final instalment of the advance earlier sanctioned under the existing sanction order has not yet been released and drawn by the date of issue of this Office Memorandum. The additional amount can be availed of on execution of supplemental Mortgage Deed and submission of utilization certificate in respect of previous amount released and the additional amount shall be released in one instalment.

7. It has been decided that wherever required, second mortgage of property shall be permitted by State Government for obtaining additional loan from Rural Housing Corporation/different banks. While permitting the second mortgage in favour of such financing institutions, the date of retirement, the repaying capacity etc. shall be taken into account and the applicant is required to give a written consent in the Form prescribed vide F.D. Resolution No.Codes-22/59-6251/F., dt.04.03.1960 to the effect that un-recovered principal and interest can be recovered from his/her GPF/Pension including T.I., Commuted Value of Pension, DCRG and other pre and post retirement dues.

8. All other conditions as stipulated in Finance Department Resolution No.21246/F., dt.22.06.1959 read with Finance Department Office Memorandum No.45557/., dt.21.11.1984 and Finance Department Office Memorandum No.40711/F., dt.30.07.1987, F.D. O.M. No.43825/F., dt.15.10.1998 and letter No.GP-HBA-28/70-4761/F., dt.10.02.1971 shall
remain unaltered provided that they are not inconsistent with the provisions indicated in paras 3 to 7 of this Office Memorandum.

9. The provisions of this Office Memorandum shall applicable to the Judges of the Orissa High Court, all State Government employees and All India Service Officers serving in the affairs of the State Government.

10. Consistent with those revised provisions necessary provisions under rules regulating grant of House Building Advance would be modified in due course.

11. This order shall take effect from the date of issue.

Sd/- K.C.Mishra
Additional Secretary to Government
FINANCE DEPARTMENT
***

OFFICE MEMORANDUM

No. 4474 /F., dt.02.02.2010
CS-IV-16/09

Sub: Admissibility of Festival Advance to Non-Gazetted State Government Employees.

In Finance Department Office Memorandum No.CS-IV-65/08, 43631/F, dated 24.09.2008 and No.CS-IV-05/06-39192/F dated 14.09.2006 the admissibility and eligibility criteria for availing the Festival Advance were fixed. Consequent upon implementation of O.R.S.P. Rules, 2008 and revision of the basic pay of the state Government employees, the revision of monthly pay limit for availing Festival Advance was made vide F.D. O.M. No.45181/F., dt.08.09.2009.

2. The Government after careful consideration, have been pleased to make a revision of the pay limit including the Grade Pay as provided under the O.R.S.P. Rules, 2008 for availing of Festival Advance by the State Government Employees as indicated below:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description</th>
<th>Present monthly pay limit</th>
<th>Enhanced limit</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Maximum pay limit of the (Non-Gazetted) State Govt. employees eligible for availing Festival Advance</td>
<td>Pay limit up to Rs.10,000/- including grade pay.</td>
<td>Employees whose grade pay dose not exceed Rs.4,2000/- p.m.</td>
<td>Employees who draw Pay with Grade Pay not exceeding Rs.4,2000/- shall be eligible for Festival Advance.</td>
</tr>
<tr>
<td>2.</td>
<td>Amount Admissible for Festival Advance.</td>
<td>Rs.5000/-</td>
<td>Rs.5000/-</td>
<td>No change.</td>
</tr>
<tr>
<td>3.</td>
<td>Number of monthly instalments for recovery</td>
<td>10 equal consecutive monthly instalments</td>
<td>10 equal consecutive monthly instalments</td>
<td>No change.</td>
</tr>
</tbody>
</table>

3. All other conditions and stipulations laid down in Finance Department O.M. No.31981/F, Dt.04.10.58 and O.M. No. CS-IV-19/98-37293/F Dt.29.08.98 remain unaltered.

4. This shall come into force with immediate effect.

Sd/- K.C.Mishra
Additional Secretary to Govt.
OFFICE MEMORANDUM

No. 4478/F., Date 02.02.2010
CS-IV-16/2009

Sub: Enhancement of maximum pay limit for sanction of Medical Advance in respect of State Government Servants inside the State

In terms of para-9 of Finance Department Office Memorandum No.2680/F., dt.21.01.1987 read with Finance Department Office Memorandum No.28136/F., dt.23.06.1999 the Medical Advance was admissible to State Government Servants whose basic pay did not exceed Rs.10,500/- P.M. under the revised scale of pay, 1998.

Consequent upon revision of the pay scales of the Government Servants under Orissa Revised Scales of Pay Rules, 2008 revision of the pay limit for availing such Medical Advance was under consideration of Government.

After careful consideration, Government have decided that the Medical Advance shall henceforth be admissible to the State Government Servants whose basic pay and grade pay taken together do not exceed Rs.23,000/- P.M. in the revised scales of pay Rules, 2008.

All other terms and conditions as mentioned in office O.M. cited above shall remain unaltered.

Sd/- K.C.Mishra
Additional Secretary to Government
In Finance Department O.M.No. 43475/F, Dt. 03.09.1986, O.M.No. 4439/F Dt. 01.02.1992, O.M.No.44951/F, Dt.17.11.1995, O.M.No.40279/F, Dt.17.09.1998 and O.M.No.28132/F, Dt.02.06.2008 the maximum and minimum admissible monetary limit for sanction of Conveyance Advance for purchase of Bicycle, Moped, Motor Cycle/Scooter and Motor Car were fixed. Consequent upon revision of the pay scales of State Government employees under ORSP Rules, 2008, the proposal for maximum monetary limit of such advance and its admissibility was under consideration of Government.

(2) After careful consideration, the Government have been pleased to enhance the maximum limit of such advance and its admissibility for sanction of advance as indicated below :

<table>
<thead>
<tr>
<th>Name of the Conveyance</th>
<th>Maximum Monetary limit of Advance</th>
<th>Minimum pay limit for admissibility for sanction of conveyance advance</th>
<th>Rate of Interest</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Existing</td>
<td>Revised</td>
<td></td>
</tr>
<tr>
<td>Moped</td>
<td>Rs.24,000/- anticipated cost whichever is less.</td>
<td>Rs.25,000/- or anticipated cost whichever is less.</td>
<td>Class-IV and Class-III employees irrespective of the pay range.</td>
</tr>
<tr>
<td>Motor Cycle / Scooter</td>
<td>Rs.40,000/- anticipated cost whichever is less.</td>
<td>Rs.50,000/- or anticipated cost whichever is less.</td>
<td>Irrespective of Grade Pay whose monthly basic pay is not less than Rs.9,300/-</td>
</tr>
<tr>
<td>Motor Car</td>
<td>(i) For 1st Occasion Rs.3,00,000/- or 30 months basic pay or anticipated cost which ever is the least.</td>
<td>(i) For 1st Occasion Rs.4,00,000/- or 15 months basic pay or anticipated cost which ever is less.</td>
<td>(i) Irrespective of grade pay whose monthly basic pay is not less than Rs.18,600/-</td>
</tr>
<tr>
<td></td>
<td>(ii) For 2nd and subsequent occasion Rs.2,50,000/- or 25 months basic pay or anticipated cost which ever is least.</td>
<td>(ii) For 2nd &amp; subsequent occasion Rs.3,00,000/- or 12 months basic pay or anticipated cost whichever is less.</td>
<td>(ii) As (i) above.</td>
</tr>
</tbody>
</table>
(a) The total amount of advance to be sanctioned in case a Government servant drawing basic pay in the pre-revised scale of pay, 1998 for purchase of Motor Car for the first occasion shall not exceed Rs.3,00,000/- or 30 months basic pay or anticipated cost of the car which ever is least.

(b) The total amount of advance to be sanctioned in case of a Government servant drawing basic pay in the pre-revised scales of pay, 1998 for purchase of a Motor Car for the second and subsequent occasion shall be Rs.2,50,000/- or 25 months basic pay or anticipated cost of the car which ever is least. The basic pay for the above purpose shall be the pay as defined under Rule 33(a) of Orissa Service code and shall not include Dearness Pay.

(3) The other terms & Conditions relating to the sanction and recovery of conveyance advances shall remain unaltered.

(4) Steps to amend the relevant provision of Orissa General Financial Rules, Volume – I are being taken separately.

(5) This will also be applicable to A.I.S. Officers working in the affairs of the State.

(6) The advance in respect of Motor Car will be recovered in maximum of 100 consecutive monthly instalments and in respect of Motor Cycle /Scooter the recovery will be maximum of 60 consecutive monthly instalments.

(7) Recovery towards interest shall immediately follow the last instalment of recovery of the principal amount of advance.

(8) In case of Motor Car advance, the interest be recovered in 25 maximum instalments and in case of Motor Cycle and Moped advance, the interest be recovered in 10 maximum instalments. Recovery of both principal & interest be regulated in such a manner that, the same can be effected before one year of the date of superannuation.

(9) Sanction of advance from time to time will be regulated as per provision contained in rule 238 of OGFR Vol.I.

(10) This shall take effect from the date of issue of this Memorandum. Cases already decided on the basis of the existing limit shall not be reopened.

Sd/- K.C.Mishra
Additional Secretary to Govt.
MATTER RELATING TO G.P.F
RESOLUTION

Bhubaneswar, the 5th January, 2010

Sub: Rate of interest on the accumulation of Provident Fund for the year 2009-10

The State Government have been pleased to decide that the rate of interest on the accumulation of Provident Fund and similar other Funds specified below for the year 2009-10 shall be 8% (Eight percent) per annum. This rate will be in force during the Financial year beginning on 1st April, 2009.

1) General Provident Fund (Orissa)
2) Contributory Provident Fund (Orissa)

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

BY ORDER OF GOVERNMENT

Sd/- J.K. MOHAPATRA
PRINCIPAL SECRETARY TO GOVERNMENT
FINANCE DEPARTMENT

No. 61216 (255)/F Bhubaneswar, Dated 21.12.09
Pen – 216/09

To
All Departments
All Heads of Department
All Collectors

Sub: Drawal of GPF advance/withdrawals in wrong Account number.

The undersigned is directed to say that the Sr. Deputy Accountant General (Fds), office of the Accountant General (A&E), Orissa in his letter No.EDP-Cell/Core Group (GPF)/17 dated 17.09.09 (copy enclosed) has intimated to this Department that some of the D.D.Os of different Government offices to not carefully verify the correct GPF Account Numbers of the subscribers while submitting their GPF bills to the Treasury for drawal of temporary/part-final withdrawals in favour of such subscriber. As a result, the problem of missing credit arises and the amount withdrawn is not debited from the actual GPF account of the subscribers. This is an avoidable irregularity on the part of the D.D.O. concerned.

It is therefore requested that necessary instruction in this regard may be issued to the subordinate offices under their administrative control to ensure correct verification of GPF Account Number in each case and take steps for rectification of such error in co-ordination with the office of the Accountant General, Orissa immediately. Further, all the D.D.Os may be instructed to verify the correct GPF Account Number of the subscriber quoted in the bill and actual balance standing at his/her credit in his/her GPF Account while sanctioning the GPF advance/withdrawal and any default on this account shall enjoin fixation of responsibilities on the D.D.O. concerned.

Sd/- K.C.Mishra
Additional Secretary to Government
OFFICE OF THE ACCOUNTANT GENERAL (A&E)
ORISSA : BHUBANESWAR

No :- EDP – Cell/Core Group (GPF)/17  Dt :- 16.09.2009

To
The Principal Secy. to Govt.,
Finance Deptt.,
Bhubaneswar.

Sub:- Drawal of G.P.F. advance in wrong A/C number.

Sir,

While reviewing un-posted debits, it is noticed that the D.D.Os are not careful while submitting the bill for drawal of Advance/Part Final Withdrawal from G.P.F. and the Treasuries are also failing to take necessary safeguards while passing those bills. This type of irregularities may lead to future overdrawal/fraudulent drawal. This fact has been brought to the notice of the Dir. of Treasuries & Inspection, Treasuries and concerned Collectors number of times in last two years. However this type of irregularities is still persisting.

The following cases of such drawal during 05/09, whose details are given below, have been noticed :-

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>TRY</th>
<th>Vr. No.</th>
<th>AMOUNT</th>
<th>CAT</th>
<th>AS PER VOUCHER</th>
<th>AS PER COMPUTER</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>NANE A/C NO</td>
<td>NANE A/C NO</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>KRD</td>
<td>194</td>
<td>45000</td>
<td>TA</td>
<td>SULOCHNA PRADHAN 33476 MJO</td>
<td>SULOCHNA PRADHAN 53476 MJO</td>
<td>S.O.-33476 MJO A/C SLIP- 53476 MJO</td>
</tr>
<tr>
<td>2</td>
<td>KRS</td>
<td>22</td>
<td>103400</td>
<td>TA</td>
<td>KISHORE CHANDRA SEKHAR PATTNAIK 46567 MJO</td>
<td>KISHORE CHANDRA PATTNAIK 47567 MJO</td>
<td>S.O.-46567 MJO A/C SLIP- 47567 MJO</td>
</tr>
<tr>
<td>3</td>
<td>GJM</td>
<td>143</td>
<td>67000</td>
<td>TA</td>
<td>DAMAYANTI TARAI 47037 MJO</td>
<td>DAMAYANTI TARAI 28207 PHO</td>
<td>S.O.-28207 PHO A/C SLIP-28207 PHO</td>
</tr>
<tr>
<td>4</td>
<td>CTC</td>
<td>423</td>
<td>250000</td>
<td>PFW</td>
<td>SIVA KUMAR MOHANTY 48671 MJO</td>
<td>S.P. MOHANTY 48471 MJO</td>
<td>S.O.-38542 MJO A/C SLIP- 48671 MJO of ULLSASH DAS</td>
</tr>
<tr>
<td>5</td>
<td>BDK</td>
<td>135</td>
<td>108000</td>
<td>TA</td>
<td>ABHIMANYU PAL 77759 MJO</td>
<td>ABHIMANYU PAL 47759 MJO</td>
<td>S.O.-77759 MJO A/C SLIP- 47759 MJO</td>
</tr>
<tr>
<td></td>
<td>6</td>
<td>PNP</td>
<td>20</td>
<td>192500</td>
<td>TA</td>
<td>TENSILA TETE</td>
<td>28275 PO</td>
</tr>
<tr>
<td>---</td>
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<td>----</td>
<td>--------</td>
<td>-------</td>
<td>--------------</td>
<td>----------</td>
</tr>
<tr>
<td>7</td>
<td>KRD</td>
<td>428</td>
<td>100000</td>
<td>PFW</td>
<td>SANTOSH KU DORA</td>
<td>47078 PO</td>
<td>SANTOSH KU DORA</td>
</tr>
<tr>
<td>8</td>
<td>SNG</td>
<td>92</td>
<td>96000</td>
<td>TA</td>
<td>P. K. NAIK</td>
<td>71509 PO</td>
<td>P. K. NAIK</td>
</tr>
<tr>
<td>9</td>
<td>BAM</td>
<td>51</td>
<td>19500</td>
<td>PFW</td>
<td>PARSU MALLICK</td>
<td>2426 TAXO</td>
<td>PARSU MALLICK</td>
</tr>
</tbody>
</table>

You are requested to take necessary action to ensure not to repeat such type of irregularities in future

Yours faithfully,

Sd/-
Sd/- Dy. Accountant General (Fds)

Encl :- Copy of the vouchers.
MATTER RELATING TO
O.R.S.P. RULES
FINANCE DEPARTMENT


To

All Departments of Government,
All Heads of Department
All Collectors.

Sub : Change of option under Orissa Revised Scales of Pay Rules.

The undersigned is directed to say that in order to prevent misuse of relaxation regarding change of option provided under different ORSP Rules and in supersession of all previous instructions on this subject, Government in Finance Department Office Memorandum No. – PCC-21/99-40493/F dt.22.09.1999 imposed certain restrictions on change of option under ORSP Rules.

Pursuant to Para-5 of the aforesaid Office Memorandum, change of option is considered and thereafter allowed by the Finance Department in following exceptional circumstances only –

i) Re-fixation of seniority/stepping up of pay/antedating of increment at a latter date,

ii) Sanction of E.B. with retrospective effect at a belated stage after the expiry of the stipulated time for the exercise of option,

iii) Decision of the Government with regard to promotion, grant of increment or any service benefit with retrospective effect, finalization of Court proceedings necessitating re-fixation of pay subsequent to the time prescribed for exercising option.

Further Para-7 stipulates that this Memorandum will come into effect from the date of its issue. Cases pending in the Finance Department on the date of issue of this Memorandum will be disposed in accordance with it. On such restriction, a number of employees who had applied for change of option much prior to 22.09.99 and whose cases were pending at different levels for consideration, were debarred from the benefits of change of option under different ORSP Rules. Several representations, both from the aggrieved individuals and from different service Associations, have been received and a number of cases have also been filed to waive out such restriction as mentioned in Para-7 of the aforementioned Finance Department Office Memorandum.

The Hon’ble Tribunal vide order dtd.11.12.2001 passed in O.A. No.2294/99 (Loknath Tripathy – Vrs – State and others) and 276 batch cases, has quashed the Para-7 of the Finance Department Office Memorandum No.40493/F dt.22.09.1999. Against the above impugned order of the Hon’ble Tribunal, Government in Finance Department had filed the W.P. (C) No.3993/08 before the Hon’ble High Court. But the same was dismissed by
the Hon’ble High Court upholding the decision of the Hon’ble Tribunal vide order No.5 dt.23.10.08.

Taking into account all such aspects, it has been decided by the Government to implement the order dated 11.12.2001 of the Hon’ble Tribunal in modification of the para-7 of Finance Department Office Memorandum No.40493/F dt.22.09.99 to the extent that those employees who have exercised the revised option under different ORSP Rules prior to 22.09.99 and their cases have been kept pending at the level of Head of Department or Department in Government or at the level of Finance Department shall be considered in accordance with the earlier guidelines of Finance Department issued prior to Finance Department Office Memorandum No.40493/F dt.22.09.09. Henceforth, all such proposals are to be examined and considered by the respective Administrative Department without endorsing the same to Finance Department.

Before consideration of such proposals by the Administrative Department, the following instructions are to be strictly adhered to.

1. The applicant on his part shall furnish an affidavit to the Head of Office in support of his date of exercise of change of option as stated in the option form of the respective ORSP Rules and date of submission of proposal in his office.
2. A declaration form must be enclosed by the Head of the Office that the proposal for change of option has been received in his office before 22.09.99.
3. Before transmission of case to the Administrative Department for consideration, the Heads of Department shall furnish a report about the date of receipt of the proposal from the Head of Office and endorsing of the same to the Department in Government for consideration. It may also be ensured that the proposal has been received before 22.09.99 and no delay has been made at their end.
4. On receipt of the proposal, the Administrative Department shall examine the cases scrupulously as per their merit and fix the pay of the applicant as per his revised option.
5. The administrative Department shall also calculate the total amount accrued towards payment of arrear claims of the applicants in respect of their Department and make necessary budget provision in the next financial year and drawal and disbursement of arrear claims of the applicants will be considered on following priority –

i) The cases of the deceased employees.
ii) The cases of the employees who are already retired or to be retired in the financial year 2009-10.
iii) Others.

Sd/- K.C.Mishra
Additional Secretary to Government
FINANCE DEPARTMENT
***

No. 40545 (255) /F., Dated, Bhubaneswar, the 29th August, 2009
C.S.-I (P) – 11/08

To

All Departments of Government/
All Heads of Department./
All Collectors.

Sub:- Adoption of uniform scale of monthly remuneration for contractual employees.

All the Departments of Government were instructed vide Finance Department Circular No.32986 (255)/F dt.07.07.2008 to adopt uniform consolidated monthly remuneration for contractually engaged personnel in different Government establishments. It was laid down in the above circular that consolidated remuneration of contractual employees shall be the sum equivalent to the minimum of the pay scale admissible to the regular post against which such contractual engagement has been made on abolition of said regular post. State Government have now introduced revised scales of pay on the basis of the recommendations of the 6th Central Pay Commission and the Fitment Committee constituted by the State Government for State Government employees vide Finance Department Resolution No.54080/F dt.16.12.2008 and ORSP Rules, 2008 notified vide SRO No.638/2008 dt.24.12.2008. Government have been receiving proposals from different Administrative Departments as well as representations from various contractual employees for revision of consolidated remuneration paid to the contractual employees.

2. The Government after careful consideration have been pleased to decide that the minimum pay of the corresponding post in the revised scale of pay in the corresponding pay band as indicated in column-5 of the first schedule of ORSP Rules, 2008 notified vide SRO No.638/2008 dt.24.12.2008 shall henceforth be applicable as contractual remuneration to contractual appointees engaged in different Government Departments and Government offices. The Grade Pay attached to the revised scale of pay shall not count towards determination of remuneration of contractual employees. Any special allowance/coaching allowance earlier available to such employees over and above the contractual remuneration shall now be merged with the total contractual remuneration which shall not exceed the minimum pay in the scale of pay of the corresponding pay band prescribed under ORSP Rules, 2008 against the post(s) for which such contractual engagement has been made/is being made.

3. This shall come into effect from 01.09.2009, Finance Department Circular No.32986 (255) dt.07.07.2008 is amended to this extent

Sd/-A.K.Tripathy
Chief Secretary, Orissa
FINANCE DEPARTMENT

*****
Memo No.PCC-53/09-45043 (255)/F., Dt. 07.09.09

To

All Departments of Government/
All Heads of Departments/
All Collectors.

Sub: Drawal of arrear salary arising out of revision of pay under the Orissa Revised Scales of Pay Rules, 2008 during the financial year 2009-10.

In pursuance of the instruction of Government communicated in F.D. Resolution No.54080/F., dt.16.12.2008 the pay scales of various posts/services under the State Government have been revised with effect from the 1st January, 2006. It has been stipulated in paragraph-21 of the said Resolution that the current salary/pension and family pension in the revised scale would be given with effect from 01.12.2008 and 40% of the arrear would be given in the year 2008-09 and the balance 60% of the arrear salary would be paid in 2009-10 of which half of such arrear salary will be credited to the respective G.P.F. Account of the employees. Now, provision has been made in the B.E. of the year 2009-10 for drawal of 30% of arrear salary arising out of such revision of salary. This has been communicated vide Finance Department Memo No.36080/F., dt.31.07.2009.

2. In view of resource constraints, Government, after careful consideration, have been pleased to decide that 30% of the arrear revised salary shall be allowed to be drawn and disbursed in cash on or before 31.03.2010.

3. The willing employees shall be allowed to deposit a portion or entire 30% of arrear revised salary in their respective G.P.F. account, if they intimate the Drawing & Disbursing Officers in writing. However, this would not be applicable to the employees who have joined Government Service on or after 01.01.2005 under the New Restructured Defined Contribution Pension Scheme, 2005.

4. All drawals as noted above should be allowed in the manner prescribed in para-5, 6 and 7 below.

5. The procedural formalities for drawal of these arrears were prescribed as follows:

<table>
<thead>
<tr>
<th>Department/Office for scrutiny of pay fixation statement</th>
<th>Checking Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Secretariat Establishment/Attached Offices/Offices of Heads of Department</td>
<td>Secretariat Departments (F.A/A.F.A and in their absence an Officer other than the Officer who has prepared the statements may be nominated by the Secretary of the concerned Departments)</td>
</tr>
<tr>
<td>Attached Offices/District Level Offices/Range Offices</td>
<td>Heads of Department</td>
</tr>
</tbody>
</table>
(ii) It was mentioned in para (iv) of F.D. Memo No.55371 dt.26.12.2008 that after revision of pay, the total differential arrear shall be calculated and 40% of the same is to be drawn in cash and disbursed on or before 31.3.2009 without checking by the designated authority. Now during drawal of 30% of the arrear revised salary, if any excess amount is found to have been paid at the time of drawal of 40% arrear revised salary, the excess amount should be adjusted from the 30% arrear so that there will be no excess payment on this account.

(iii) A certificate in the following form shall be recorded by the concerned D.D.O. in the bill in which 30% of arrear revised salary will be drawn:

“Certified that the initial pay fixation statement, 40% arrear salary already drawn and arrear salary now going to be drawn have been checked by me as well as by the designated checking authority in respect of the person/persons included in this bill. An undertaking to the effect that “excess payment, if any, detected in future will be refunded by me” has/have been obtained from each person included in this bill”.

(iv) The D.D.O. and the designated checking authority shall be held responsible for any excess drawal in this regard and liable for penal action.

6. The arrear revised salary now allowed shall not be drawn in case of Govt. employees who have not yet drawn 40% of arrear revised salary in terms of F.D. Memo No.55371/F dt.26.12.2008. In such cases 40% of the arrear revised salary would be paid first and the arrears, now admissible, would be paid thereafter. While allowing drawal of 40% of the arrear revised salary, the procedure prescribed in the F.D. Memo dt.26.12.2008 cited earlier shall have to be followed.

7. The arrear revised salary now allowed i.e. 30%, shall not be drawn in those cases where after drawal of 40% of the arrear revised salary, the statement of pay fixation and 40% arrear already drawn have not been checked by the designated checking authority in terms of para VI of F.D. Memo No.55371/F dt.26.12.2008.

Sd/- S.N.Sarangi
Special Secretary to Government
FINANCE DEPARTMENT
***

No. 51387 /F, Dt. 21.10.2009
PCC-54/09

From
Sri K.C. Mishra,
Additional Secretary to Government

To
The A.G(A&E), Orissa
Bhubaneswar.

Sub: Clarification on grant of normal Increment, Increment on Promotion, Increment on grant of A.C.P as per ORSP Rules, 2008 – methodology for rounding off.

Sir,

I am directed to invite a reference to your office letter No. P.M-1/2-I-State/2009-2010/389 dt. 30.07.2009 on the captioned subject and to say that the provision for rate of Increment in the revised pay structure has been laid down in rule-9 of the ORSP Rules, 2008. The methodology for rounding off the next multiple of 10 is clarified as under.

In case of calculation of increments under the revised pay structure, paise should be ignored, but any amount of a rupee or more should be rounded off to next multiple of 10. To illustrate, if the amount of increment comes to Rs.1900.70 paise, then the amount will be rounded off to Rs.1900.00, if the amount of increment works out to the Rs.1901.00, then it will be rounded off to Rs.1910.00.

Yours faithfully,

Sd/- K.C. Mishra
Additional Secretary to Government
Memo No. PCC-53/09-51965 (255)/F., Dt. 24.10.09

To
All Departments of Government/
All Heads of Departments/
All Collectors.

Sub: Drawal of 60% arrear salary, arising out of revision of pay under the Orissa Revised Scales of Pay Rules, 2008 in case of retired/retiring employees during the financial year 2009-10.

In pursuance of the instruction of Government communicated in F.D. Resolution No. 54080/F., dt. 16.12.2008 the pay scales of various posts/services under the State Government have been revised with effect from the 1st January, 2006. It has been stipulated in paragraph-21 of the said Resolution that the current salary/pension and family pension in the revised scale would be given with effect from 01.12.2008 and 40% of the arrear would be given in the year 2008-09 and the balance 60% of the arrear salary would be paid in 2009-10 of which half of such arrear salary will be credited to the respective G.P.F. Account of the employees.

Now, Government have been pleased to release balance 60% of arrear salary arising out of revision of scale of pay of Government employees who have retired on or after 01.01.2006 or are retiring by 31.03.2010. In case where 30% of arrear of salary out of 60% arrear has already been drawn, in that case balance 30% arrear would be drawn.

2. All drawals as noted above shall be allowed in the manner prescribed in para-3, 4 and 5 below.

3. The procedural formalities for drawal of these arrears are prescribed below:

<table>
<thead>
<tr>
<th>Department/Office for scrutiny of pay fixation statement</th>
<th>Checking Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Secretariat Establishment/Attached Offices/Offices of Heads of Department.</td>
<td>Secretariat Departments (F.A/A.F.A and in their absence an Officer other than the Officer who has prepared the statements may be nominated by the Secretary of the concerned Departments)</td>
</tr>
<tr>
<td>Attached Offices/District Level Offices/Range Offices</td>
<td>Heads of Department</td>
</tr>
<tr>
<td>Offices subordinate to Dist. Level Offices</td>
<td>Dist Level Offices</td>
</tr>
<tr>
<td>Revenue and Block Offices in the Sub-Division</td>
<td>Sub-Divisional Offices (Revenue Department)</td>
</tr>
</tbody>
</table>
(ii) It was mentioned in para (iv) of F.D. Memo No.55371 dt.26.12.2008 that after revision of pay, the total differential arrear shall be calculated and 40% of the same is to be drawn in cash and disbursed on or before 31.3.2009 without checking by the designated authority. Now, during drawal of 60 or 30 per cent of the arrear revised salary as the case may be, if any excess amount is found to have been paid at the time of drawal of 40 or 70 per cent arrear revised salary, the excess amount should be adjusted from the 60 or 30 per cent arrear so that there will be no excess payment on this account.

(iii) A certificate in the following form shall be recorded by the concerned D.D.O. in the bill in which 60 or 30 per cent of arrear revised salary will be drawn:

“Certified that the initial pay fixation statement, 40 or 70 per cent arrear salary already drawn and arrear salary now going to be drawn have been checked by me as well as by the designated checking authority in respect of the person/persons included in this bill. An undertaking to the effect that “excess payment, if any, detected in future will be refunded by me” has/have been obtained from the person/persons included in this bill”.

(iv) The D.D.O. and the designated checking authority shall be held responsible for any excess drawal in this regard and liable for penal action.

4. The arrear revised salary now allowed shall not be drawn in case of Govt. employees who have not yet drawn 40% of arrear revised salary in terms of F.D. Memo No.55371/F dt.26.12.2008. In such cases 40% of the arrear revised salary would be paid first and the balance arrears, as admissible, would be paid thereafter. While allowing drawal of 40% of the arrear revised salary, the procedure prescribed in the F.D. Memo dt.26.12.2008 cited earlier shall be followed.

5. The arrear revised salary now allowed i.e. 60 or 30 percent as the case may be, shall not be drawn in those cases where after drawal of 40 percent of the arrear revised salary, the statement of pay fixation and 40 percent arrear already drawn have not been checked by the designated checking authority in terms of para VI of F.D. Memo No.55371/F dt.26.12.2008.

6. This may also be made applicable to AIS officers who are serving in the affairs of the State. General Administrative Department will issue separate order in this regard.

Sd/- K.C.Mishra
Additional Secretary to Government
To

All Departments of Govt./
All Heads of Deptt./
All Collectors,

Sub: Clarification on adoption of uniform scale of monthly remuneration for Contractual employees.

The undersigned is directed to invite reference to this Deptt. Circular No.40545/F dt.29.8.09 on the subject noted above and to say that some Deptts. of Govt. have sought for clarification with regards to applicability of the aforesaid circular for the Contractual employees engaged against newly created posts and not against abolition of regular vacant posts.

It is now clarified that the said circular shall also be applicable to the Contractual appointees engaged in various Govt. Departments and Offices against newly created posts.

Further, it is also clarified that the cases of persons engaged on outsourcing basis shall not be covered under said F.D circular and shall be governed by the terms of contract with the Service provider.

Sd/- K.C.Mishra
Additional Secretary to Government
FINANCE DEPARTMENT

Memo No.PCC-4/2009-7382 (255)/F., dt. 16.02.10

To
All Departments of Government/
All Heads of Departments/
All Collectors.


The undersigned is directed to say that as per rule-10 of ORSP Rule, 2008 which reads that “In case where the pay is fixed at the minimum of revised scale of pay, the date of next increment shall be the anniversary of date of coming over to the revised scale of pay”. It has come to notice of the Government that the employees who were in pre-revised pay scale of Rs.4750-7500/- and Rs.5000-8000/- and drawing Rs.5000/- on 01.01.2006 are affected by the provision of the aforesaid rule as their pay under revised pay structure is fixed at Rs.9300/- i.e. at the minimum of the Pay Band of Rs.9300-34800/-. Their pay is fixed under rule-7(i) and the date of their next increment in the revised pay structure is considered under aforesaid provision of rule-10 of ORSP Rules, 2008 and on application of the said rule causes undue hardship is caused to that particular group of employees.

After careful consideration of this issue, Government have been pleased to allow the normal date of next increment to such employees in the revised pay structure after 12 months of their last increment sanctioned under pre-revised scale of pay by invoking the provision contained in rule-19 of ORSP Rules, 2008. For example, an employee who was drawing of Rs.5000/- in the pre-revised pay scale of Rs.4750-7500/- on 01.01.2006 and his next increment was due on 01.03.2006 and his pay is fixed at Rs.9300/- w.e.f. 01.01.2006, he shall be allowed the next date of increment on 01.03.2006 under ORSP Rules, 2008 instead of 01.01.2007.

Sd/- K.C.Mishra
Additional Secretary to Government
FINANCE DEPARTMENT

OFFICE MEMORANDUM

No. 9023/F., dt.25.02.10
PCC-4/09(Pt.II)

Sub: Stepping up of pay of Zamadar/Daftary at par with the pay of Peon or other Class-IV employee who is junior in Peon or other Class-IV Post.

The pay of the Peons and other Class-IV employees carrying TBA scale of Rs.2610-3540/- is fixed under rule-74(d) of the Orissa Service Code. On their promotion to the higher post like Zamadar/ Daftary in the scale of pay of Rs.2610-3540/- in terms of Para-III of Sub-rule-8(3) of ORSP Rules,1998 because the pay drawn in the scale before promotion and the scale of pay after promotion are identical. Consequent up revision of the scales of pay under the ORSP Rules,2008, the scale of Rs.4,440-7440/- with the Grade Pay of Rs.1400/- has been extended to the above employees on scale to scale basis corresponding to pre-revised scale of Rs.2610-3540/-under ORSP Rules,1998.

But, Class-IV employees who being junior, are not promoted to the higher post like Zamadar/Daftary and who continue in the Time Bound Advancement scale of Rs.2610-3540/- also avail the revised corresponding scale of Rs.4440-7440/- with the Grade Pay of Rs.1400/- under ORSP Rules,2008. As per the provision laid down in rule-14 of ORSP Rules,2008, the above Class-IV employees on completion of 25 and 30 years of service in a post /grade get the benefit of 2nd and 3rd ACP respectively whereas the employees in the promotional post of Zamadar/Daftary are deprived of the same benefit of ACP as they have not completed 25 and 30 years of service in the post of Zamadar/ Daftary, as the case may be. On extension of above ACPs to the Class-IV employees on completion of 25 and 30 years of service in a post/grade under ORSP Rules,2008, their pay become higher than the pay of above Zamadar/Daftary even if the former are junior to the later and this causes undue hardship for the senior employees who have been promoted before getting the ACP(s).

With a view to mitigating such hardship, the Government after careful consideration have been pleased to decide that in case where a Class-IV employee in the scale of Rs.4440-7440/- with Grade Pay of Rs.1400/- under ORSP Rules,2008 after availing benefits of the ACP(s), gets more pay than an employee who was senior to him in his original/base level post and was promoted to higher post like Zamadar/Daftary, before availing benefit of the ACP(s), the pay of the senior employee presently in the promotional post of Zamadar/Daftary, shall be stepped up to be at par with his junior with effect from the date of such disparity. This benefit of stepping up of pay shall be admissible to the Class-IV employees in fit case for once only and the next increment in this case, shall accrue after one year of the date of stepping up of the pay.

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

RESOLUTION

No. 13968 /F Date 30.03.10
P.C.C.-(A)-12/10

The Orissa Police/OSAP, Havildar, Constable and Sepoy Confederation, Orissa has been requesting the State Govt. for revision of the grade pay of Police Personnel under the ORSP Rules, 2008 and the same was under active consideration of Govt. for sometime past.

A High Power Committee was constituted by Govt. to look into the demands of this Confederation.

Having regard to the recommendation of the High power Committee and the demands of this Confederation, Govt. after careful considerations, have been pleased to enhance the monthly grade pay of Havildars in Orissa Police from Rs.2200/- to Rs.2400/- and the Constables from Rs.1900/- to Rs.2000/- in the existing pay band.

This will be given effect from 01.04.2010.

Order : Ordered that the Resolution be published in an extra-ordinary issue of the Orissa Gazette.

By Order of the Governor

Sd/- J.K.Mohapatra
Principal Secretary to Government
MATTER RELATING TO
ORISSA CIVIL SERVICES (PENSION) RULES
Dated the 22

Sub:- Dearness Relief (TI) on Pension / Family Pension w.e.f. 01.01.2009 in favour of the State Government Pensioners / Family Pensioners.

Pension / family pension in respect of Pre-2006 and Post-2006, State Government Pensioners/ Family Pensioners was revised w.e.f. 01.01.2006 in Finance Department OM No. 3667/F dated 19.01.2009 and Finance Department Resolution No.3653/F dated 19.01.2009 respectively. Accordingly, Dearness Relief (TI) was allowed on such revision of pension/family pension in Finance Department OM No.4821/F dated 27.01.2009 at the rates indicated in the following table.

Table-I

<table>
<thead>
<tr>
<th>Date from which Payable</th>
<th>Rate of Dearness Relief Per mensem</th>
</tr>
</thead>
<tbody>
<tr>
<td>From 01.01.2006</td>
<td>No Dearness Relief</td>
</tr>
<tr>
<td>From 01.07.2006</td>
<td>2% of basic Pension / Family Pension</td>
</tr>
<tr>
<td>From 01.01.2007</td>
<td>6% of basic Pension / Family Pension</td>
</tr>
<tr>
<td>From 01.07.2007</td>
<td>9% of basic Pension / Family Pension</td>
</tr>
<tr>
<td>From 01.01.2008</td>
<td>12% of basic Pension / Family Pension</td>
</tr>
<tr>
<td>From 01.07.2008</td>
<td>16% of basic Pension / Family Pension</td>
</tr>
</tbody>
</table>

2. Government of India, Ministry of Pension, Public Grievances & Pension in Office Memorandum No.42/12/2009-P&PW(G) dated 27.03.2009 have enhanced the Dearness Relief admissible to the Central Government Pensioners/Family Pensioners from 16% to 22% w.e.f. 01.01.2009.

3. In the meantime, one dose of Dearness Allowance @ 6% has been sanctioned in favour of the State Government employees w.e.f. 01.01.2009 in Finance Department Office Memorandum No.22064/F dated 21.04.2009.

4. Accordingly, after careful consideration of the matter, the State Government have been pleased to decide that the Dearness Relief (TI)
on pension shall be paid to the State Government Pensioners/Family Pensioners at the same rate of 6% on the revised basic pension/family pension w.e.f. 01.01.2009. **With sanction of one dose of Dearness Relief (TI) at the rate of 6%, the Dearness Relief now payable on the revised basic pension/family pension will be enhanced from 16% to 22% with effect from 01.01.2009.**

5. This additional dose of Dearness Relief shall also be admissible on additional basic pension/additional family pension available to the older Pensioners/Family Pensioners based on their age as indicated in this Department OM No.3667/F dated 19.01.2009 and Resolution No.3653/F dated 19.01.2009.

For the purpose of this Office Memorandum :-

i) **Pension / Family Pension in the case of the Pre 01.01.2006 retirees and where family pension was due prior to 01.01.2006 means the consolidated / revised pension or consolidated / revised family pension as the case may be in terms of Finance Department Office Memorandum No. 3667 /F., dated 19.01.2009.**

ii) **In the case of pensioners who have retired after 01.01.2006 or where family pension is sanctioned for the first time after 01.01.2006 the pension / family pension means the basic pension / family pension, as the case may be, sanctioned on retirement / death.**

6. Payment of Dearness Relief involving fraction of a rupee shall be rounded off to the next higher rupee.

7. Other provisions governing grant of Dearness Relief(TI) to Pensioners such as regulation of Dearness Relief during employment / re-employment and regulation of Dearness Relief where more than one pension is drawn will remain unchanged.

_Sd/- A.Misra_

**Additional Secretary to Government**
OFFICE MEMORANDUM
No. 27869/F. Bhubaneswar, dated the 9th June, 2009
Pen-15/09

Sub :- Clarification regarding revision of Pension/Family Pension in respect of Pre-2006 Pensioners/Family Pensioners.

The undersigned is directed to say that State Government in their Office Memorandum No.3667/F, dated 19.01.2009 have communicated the manner of revision/consolidation of pension/family pension of Pre-2006 Pensioners/Family Pensioners on the basis of the recommendation of the Fitment Committee constituted in Finance Department Resolution No. CS-I(P)-15/2008-41279/F, dated 9th September, 2008. In course of implementation of the aforesaid orders of the Government, doubts have been entertained in certain quarters. The following clarifications are issued for guidance :-

<table>
<thead>
<tr>
<th>Points of doubt</th>
<th>Clarification</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixation of floor ceiling of more than one pension, in case a pensioner/family pensioner is in receipt more than one pension/family pension from the State Government.</td>
<td>In such cases the service pension and family pension shall be calculated separately. If the family pensioner gets two or more family pensions each family pension shall be calculated separately using the prescribed formula in terms of para-4 of F.D. O.M. No.3667/F dt.19.01.2009. If the total amount i.e. sum of the service pension and family pension or sum of the family pensions, as the case may be, is less than Rs.3,500/- it shall be stepped up to the minimum limit of Rs.3,500/-. But, in cases where the total sum of the service pension and family pension exceeds Rs.3,500/-, none of these pensions shall singularly be stepped up to the minimum limit of Rs.3,500/-. The following illustrations will make the point clear.</td>
</tr>
</tbody>
</table>

ILLUSTRATION – I

<table>
<thead>
<tr>
<th>Calculation of Pension</th>
<th>1st Pension/Family Pension</th>
<th>2nd Pension/Family Pension</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Basic Pension/Family Pension (per month)</td>
<td>Rs.914/-</td>
<td>Rs.914/-</td>
</tr>
<tr>
<td>(b) 1.86 x Basic Pension/Family Pension</td>
<td>Rs.1,700/-</td>
<td>Rs.1,700/-</td>
</tr>
<tr>
<td>(c) Fitment Weightage of 40% of Basic Pension/Family Pension</td>
<td>Rs.366/-</td>
<td>Rs.366/-</td>
</tr>
<tr>
<td>TOTAL (b+c)</td>
<td>Rs.2,066/-</td>
<td>Rs.2,066/-</td>
</tr>
</tbody>
</table>
Total sum of the two updated pensions = Rs.2,066/- + Rs.2,066/- = Rs.4,132/-

Since the total sum of both pension(s)/family pension(s) is more than Rs.3,500/- the 1st or 2nd pension should not be stepped up to Rs.3,500/-. In each case in the above illustration the pension/family pension is to be revised to Rs.2,066/- but not Rs.3,500/-.

**ILLUSTRATION – II**

<table>
<thead>
<tr>
<th>Calculation of Pension</th>
<th>1st Pension/Family Pension</th>
<th>2nd Pension/Family Pension</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Basic Pension/Family Pension</td>
<td>Rs.1,275/-</td>
<td>Rs.1,275/-</td>
</tr>
<tr>
<td>(b) 1.86 x Basic Pension/Family Pension</td>
<td>Rs.2,372/-</td>
<td>Rs.2,372/-</td>
</tr>
<tr>
<td>(c) Fitment Weightage of 40% of Basic Pension/Family Pension</td>
<td>Rs.510/-</td>
<td>Rs.510/-</td>
</tr>
<tr>
<td><strong>TOTAL (b+c)</strong></td>
<td>Rs.2,882/-</td>
<td>Rs.2,882/-</td>
</tr>
</tbody>
</table>

Total sum of the two updated pensions = Rs.2,882/- + Rs.2,882/- = Rs.5,764/-

Since the total sum of updated pension(s)/family pension(s) is more than Rs.3,500/- the 1st or 2nd pension should not be stepped up to Rs.3,500/-. In each case in the above illustration the pension/family pension is to be revised to Rs.2,882/- but not Rs.3,500/-.

**ILLUSTRATION – III**

<table>
<thead>
<tr>
<th>Calculation of Pension</th>
<th>1st Pension/Family Pension</th>
<th>2nd Pension/Family Pension</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Basic Pension/Family Pension</td>
<td>Rs.914/-</td>
<td>Rs.1,550/-</td>
</tr>
<tr>
<td>(b) 1.86 x Basic Pension/Family Pension</td>
<td>Rs.1,700/-</td>
<td>Rs.2,883/-</td>
</tr>
<tr>
<td>(c) Fitment Weightage of 40% of Basic Pension/Family Pension</td>
<td>Rs.366/-</td>
<td>Rs.620/-</td>
</tr>
<tr>
<td><strong>TOTAL (b+c)</strong></td>
<td>Rs.2,066/-</td>
<td>Rs.3,503/-</td>
</tr>
</tbody>
</table>

Total sum of the two updated pensions = Rs.2,066/- + Rs.3,503/- = Rs.5,569/-

Since the total sum of updated pension(s)/family pension(s) is more than Rs.3,500/- the 1st pension shall not be stepped up to Rs.3,500/-.

2. **Points of doubt**

<table>
<thead>
<tr>
<th>Clarification</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixation of floor ceiling of more than one pension, in case where the State Government Pensioner/Family pensioner is in receipt of a pension/family pension drawn from the Central Government shall not be taken into account for applying the minimum limit of Rs.3,500/- to the pension/family pension drawn from the State Government. But, in such cases if the pension/family pension received from the State Government exceeds Rs.3,500/-, it shall be stepped up to Rs.3,500/-.</td>
</tr>
</tbody>
</table>
pension from the Central Government. State Government is less than Rs.3,500/-, it shall be stepped up to the minimum limit of Rs.3,500/-.

The following illustrations will make the point clear.

**ILLUSTRATION**

<table>
<thead>
<tr>
<th>Calculation of Pension</th>
<th>1(^{st}) Pension/Family Pension received from State Govt.</th>
<th>2(^{nd}) Pension/Family Pension received from Central Govt.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Basic Pension/Family Pension</td>
<td>Rs.914/-</td>
<td>Rs.1,550/-</td>
</tr>
<tr>
<td>(b) 1.86 x Basic Pension/Family Pension</td>
<td>Rs.1,700/-</td>
<td>--</td>
</tr>
<tr>
<td>(c) Fitment Weightage of 40% of Basic Pension/Family Pension</td>
<td>Rs.366/-</td>
<td>--</td>
</tr>
<tr>
<td><strong>TOTAL (b+c)</strong></td>
<td>Rs.2,066/-</td>
<td>Rs.3,503/-</td>
</tr>
</tbody>
</table>

As per the table given as Annexure-I GOI, O.M. No.38/37/08-P&PW (A) dt.01.09.2008

Since the State Pension/Family Pension is less than Rs.3,500/-, it shall be stepped up to the minimum limit of Rs.3500/-.

3.

<table>
<thead>
<tr>
<th>Points of doubt</th>
<th>Clarification</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixation of floor ceiling of more than one pension, in case where the State Government pensioner/family pensioner is in receipt of Aided pension/family pension or a pensioner/family pensioner is in receipt of more than one Aided pension/family pension.</td>
<td>FD OM No.3667/F dated 19.01.2009 issued for pre-2006 State Government pensioners/family pensioners is not applicable to the teachers/employees of taken-over/ Aided Educational Institutions and Primary School teachers. Pension/family pension of teachers/employees is governed by different rules/resolutions framed by School &amp; Mass Education Department and Higher Education Department. Hence, the matters relating to revision of pension/family pension of such employees are to be decided by the concerned Department.</td>
</tr>
</tbody>
</table>

**Sd/- A.Misra**

Additional Secretary to Government
Sub:- Special Incentive package to the Police Personnel of the State engaged on Naxalite duty.

Special incentive package is being allowed to the Police Personnel of the State working in the Naxal affected areas in Finance Department Resolution No.53885/F dated 02.11.2001 read with Finance Department Resolution No.41781/F, dated 24.9.2004 and Resolution No43870/F, dated 25.09.2008 under the provisions of Orissa Civil Services (Compassionate Grant) Rules 1964.

Para 3(2) of Finance Department Resolution No.53885/F., dated 2.11.2001 provides that “Special Family Pension shall be allowed to the eligible family members of the deceased Police Personnel at the rate of last pay drawn by him till the normal date of superannuation, had he/she remained alive. This benefit shall be admissible in lieu of the rehabilitation benefit depending upon the option exercised by the wife / eligible family members of the deceased Police Personnel.

With a view to raising the morale of Police Personnel engaged in Naxalite affected areas, the proposal for giving the dual benefit i.e the benefit of Special Family Pension as well as the rehabilitation benefit under the Rehabilitation Assistance scheme to the eligible family members of the deceased Police Personnel together with the benefit of educational Assistance of Rs.1000/- per month for two children upto their graduation level from a recognized University or Deemed University including professional courses viz. Medicine, Engineering etc. was under active consideration of the Govt. for some time past.

After careful consideration of all aspects of the issue and in partial modification of Para 3(2) of FD Resolution No.53885/F dated 2.11.2001 read with FD Resolution No.43870/F dt.25.09.2008, Government have been pleased to decide that the benefit of Special Family Pension in addition to the rehabilitation benefit upto the Group-B post in State Government Service depending upon the educational qualification of the eligible family members and also the benefit of educational Assistance of Rs.1000/- per month for two children of the deceased Police Personnel upto their graduation level from a recognized University or Deemed University including professional courses viz. Medicine, Engineering etc. shall be provided to the family of the deceased Police Personnel who have lost their lives in extremist violence in Naxalite affected areas.
2. Other terms and conditions for sanction of Compassionate grant in favour of the Police Personnel in the State engaged on Naxalite duty as specified in FD Resolution 53885/F, dated 2.11.2001 read with FD Resolution No.- 41781/F dt 24.9.2004 and Resolution No.43870/F, dated 25.9.2008 remain unaltered.

3. Relevant provisions of the Orissa Civil Service (Compassionate grant), Rules 1964 are deemed to have been modified to the above extent. Formal amendment of the Rules in terms of the order will be issued in due course.

4. This order shall come into force with effect from 1.1.2008.

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

By Order of the Governor

Sd/- R.N.Senapati
Principal Secretary to Govt.
FINANCE DEPARTMENT

No.45391 (270)/F., Bhubaneswar, dated the 8th Sept, 2009
Pen-40/09

From
Sri S. N. Sarangi, IAS,
Special Secretary to Government

To
The Principal Secretaries to Government /
Commissioner-cum-Secretaries to Government /
Secretaries to Government /
Special Secretaries to Government,
All Departments of Government /
All Heads of Departments /
All Collectors

Sub:- Clarification regarding revision of pension / Family Pension w.e.f. 01.01.2006.

Sir / Madam,

I am directed to say that the Government of Orissa in Finance Department, OM No. 3667/F, dated 19.01.2009 have revised pension / family pension in respect of Pre-2006 Pensioners / Family Pensioners and in Resolution No.3653/F, dated 19.01, 2009 revised pension / family pension, gratuity and commutation of pension in respect of Post-2006 Pensioners / Family Pensioners. Doubts have been expressed in different quarters relating to certain provisions of these circulars. In order to clarify the doubts arisen in various quarters, the following clarifications are issued on calculation of pensionary benefits of Pensioners / Family Pensioners.

2. As regards the doubt as to whether provisional pension of the pensioners who have retired prior to 01.01.2006 can be revised, it is clarified that, provisional pension sanctioned in favour of a pensioner in terms of Rule-65 & 66 of OCS (Pension) Rules, 1992 shall not be revised under Finance Department O.M. No. 3667/F dt. 19.01.2009 until his/her final pension is fixed.

3. A doubt has been expressed as to whether revised pensionary documents such as Revised L.P.C., Calculation Sheet and Service Book etc. of the retired employee are required to be furnished to the A.G (A&E), Orissa in case of employees who retired during the period in between 01.01.2006 and 30.11.2008. It is clarified that, since the pay of such employees has been revised retrospectively w.e.f. 01.01.2006 in terms of Finance Department Notification No. 55244/ PCC(F) dt. 24.12.2008 such pensionary documents are required to be furnished to the A.G (A&E), Orissa for verification and issue of revised P.P.Os in their favour in accordance with the provisions of Rule 62 of the O.C.S. (Pension) Rules, 1992.

4. As regards the doubt as to whether a Government servant who has rendered minimum qualifying service of 25 years shall be entitled for full
pension i.e. 50% of the emolument drawn on the date of his / her retirement and what number of years should be taken into account as qualifying service in respect of gratuity, it is clarified that, previously, 33 years of qualifying service was required for full pension in accordance with the pre-revised provisions of Rule 47(2) of the O.C.S. (Pension) Rules, 1992. Now as per the F.D. Resolution No. 3653/F., dt. 19.01.2009, minimum qualifying service of 25 years is required to make a Government employee eligible for full pension w.e.f. 01.12.2008. But, for calculation of maximum limit of gratuity, 33 years of qualifying service shall be taken into account in case of employees who have retired on or after 01.12.2008 and for such calculation the provisions of Rule 49(1) of O.C.S. (Pension) Rules, 1992 remain unaltered.

5. Doubt has arisen as to whether the gratuity amount shall be revised on revision of pay in case of employees who have retired from Government service during 01.01.2006 to 30.11.2008. It is clarified that, the Death-cum-Retirement Gratuity amount can be revised in case of such category of employees limiting its maximum amount to Rs. 2.5 Lakhs in terms of para-3 of F.D Resolution No. 3653/F., dt. 19.01.2009.

6. As regards doubt as to what method should be followed while calculating Commutation of Pension in case of employees who retired from their services during the period in between 01.01.2006 to 30.11.2008, it is clarified that, in accordance with the provisions of para-7 of F.D Resolution No. 3653/F., dt. 19.01.2009, the method for calculation of Commutation of Pension has been revised with effect from 01.12.2008. Hence, it is not applicable for the employees who have retired from Government service during the period in between 01.01.2006 to 30.11.2008. In their cases the calculation shall be based on the pre-revised pay / pension. They are eligible to commute a portion not exceeding 1/3rd of their monthly pre-revised pension which will be calculated in accordance with the prescribed pre-revised table of commutation value which was in force prior to 01.12.2008 and the restoration of commuted portion of their pension shall be on expiry of 12 years from the date of such commutation in terms of pre-revised provisions of Rule- 5, 6 & 7 of the OCS (Commutation of Pension) Rules, 1992.

7. Doubt has arisen as to what formula should be adopted regarding calculation of Commuted Value of Pension for those who have retired from service on completion of 58 years of age on or after 01.12.2008. It is clarified that, it has already been indicated in para -7 of F.D. Resolution No.3653/F, dated 19.01.2009 that such employees are entitled to commute for a lump-sum payment up to 40% of their pension and the same shall be calculated in terms of new table of commutation value as annexed at Annexure-I of the above Resolution and the other method of such calculation remains unaltered. In such cases the commutation portion of pension shall be restored on expiry of 15 years from the date of such commutation.

Yours faithfully,

Sd/- S.N.Sarangi
Special Secretary to Government
FINANCE DEPARTMENT

No. 46403 (275)/F  Dated 15.09.2009
Pen-181/08

From
Shri K.C. Mishra,
Additional Secretary to Government.

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

Sub: Drawal of arrears arising out of revision of pension/family pension in respect of pre-2006 and post-2006 State Government Pensioners/Family Pensioners w.e.f. 1.1.2006 during the financial year 2009-10.

Sir/Madam,

I am directed to say that pension/family pension in respect of pre-2006 and post-2006 pensioners/family pensioners has been revised with effect from 1.1.2006 in Finance Department Office Memorandum No.3667/F dated 19.1.2009 and Resolution No.3653/F dated 19.1.2009 respectively. It was stipulated in said Office Memorandum and Resolution that 40% of the arrears arising out of such revision of pension/family pension will be paid in the year 2008-09 and remaining 60% of the arrears would be paid in 2009-2010.

But, in view of resource constraints now the provision has been made in the Budget Estimate for the year 2009-2010 for drawal of 30% of arrear pension/family pension arising out of such revision of pension/family pension.

It is, therefore, requested that effective steps may be taken for drawal of 30% arrear out of remaining 60% on account of revision of pension / family pension in respect of pre-2006 and post-2006, State Government Pensioners w.e.f. 1.1.2006 during the year 2009-2010. Drawal of balance 30% of arrears will be decided later.

All Pension Disbursing Authorities including Public Sector Banks handling disbursement of Pension/Family Pension to the State Government Pensioners are hereby intimated to disburse 30% of such arrears to the State Government Pensioners/Family Pensioners latest by 31.03.2010 positively. At the time of disbursement of such arrears the pension disbursing authorities will ensure that necessary undertakings as provided in F.D. O.M. No.3667/F., 19.01.2009 and Resolution No.3653/F, dated 19.01.2009 are obtained from the Pensioners/family pensioners in order to recover/adjust the excess payment made, if any.

Yours faithfully,

Sd/-  K.C.Mishra
Additional Secretary to Government
FINANCE DEPARTMENT

No. PEN-15/09 - 46552/F, Bhubaneswar, Dated : 16.09.09

From
Sri P.K.Rout,
Deputy Secretary

To
The Branch Manager,
State Bank of India, Evening Branch,
Temple Road, Puri.

Sub : Clarification regarding payment of pension/family pension and release of life time arrear in respect of Pre-2006 pensioners who expired on or after 01.01.2006.

Sir,

I am directed to invite a reference to your letter No. Pen/Br/ No.31/144 dated 18.3.2009 on the subject noted above and to say that as regards the doubt expressed in your letter referred to above, it is clarified that para 4, 5 and 6 of Finance Department Office Memorandum No.3667/F dated 19.01.2009 and para 3, 4. 5 and 6 of Finance Department letter No.6575/F dated 06.02.2009 addressed to the A.G. (A&E), Orissa, Bhubaneswar are self-explanatory. Moreover, the procedure for payment of life time arrear pension on the death of the State Government pensioner has also been outlined in para 19 of the scheme for payment of pension of State Government pensioner by Public Sector Banks which may also be referred to.

I would therefore to request you kindly to dispose of the pension/family pension cases of pre-2006 pensioner/family pensioner pending at your level accordingly.

Yours faithfully,

Sd/- P.K.Rout
Deputy Secretary to Government
FINANCE DEPARTMENT
***
Memo No. Pen-139/2009 - 49217/F

Bhubaneswar, the 08.10.2009

CORRIGENDUM

Sub : Sanction of Special Incentive package to the Police Personnel of the State engaged on Naxalite duty.

The undersigned is directed to invite reference to Finance Department Resolution No. Pen-139/2009-41191/F dated 2nd September, 2009 and to say that para 1 of Page 2 of the said Resolution is substituted as follows :

After careful consideration of all aspects of the issue and in partial modification of para 3 (2) of F.D. Resolution No. 53885/F dated 2.11.2001 read with F.D. Resolution No. 43870/F dated 25.09.2008, Government have been pleased to decide that Special Family Pension shall be allowed to the eligible family members of the deceased Police Personnel at the rate of last pay drawn by him/her till the normal date of superannuation, had he/she remained alive. This benefit shall be admissible in addition to the rehabilitation benefit and also the benefit of educational assistance of Rs.1000/- per month for two children of the deceased Police Personnel up to their graduation level from a recognized University or Deemed University including professional courses viz. medicine, engineering etc. to the family of the deceased Police Personnel who have lost their lives in extremist violence in Naxalite affected areas.

2. This corrigendum is issued to the above extent only.

Sd/- S.N. Sarangri
Special Secretary to Government

The State Government have revised the pay scales of their employees w.e.f. 01.01.2006 in Finance Department Notification No.55244/PCC (F) dated 24.12.2008 by introducing O.R.S.P. Rules, 2008 on the basis of the recommendations of the Fitment Committee constituted by the State Government for implementation of the recommendations of the Sixth Central Pay Commission.

2. Government of India, Ministry of Personnel, Public Grievances and Pension, Department of Personnel & Training in their Office Memorandum No.3/13/2008-Estt. (pay-II) dated 11.11.2008 have extended the benefit of revised pay to the persons re-employed in Government service after their retirement. But, similar benefit has not been extended to the persons re-employed in the State Government service in terms of rule 2(2)(ii) of the O.R.S.P. Rules, 2008.

3. The question of extending similar benefit to the re-employed persons who have retired from Government service and the procedure to be followed for fixing of their pay in the light of the orders issued by the Government of India was under consideration of the Government for some time past. After careful consideration, the Government have been pleased to decide as follows :-

i) Where the pension is fully ignored or the Government servant retired without receiving pension, gratuity or any other retirement benefits, the initial pay of re-employed person who elects or is deemed to have elected to be governed by the revised pay scales w.e.f. 01.01.2006 shall be fixed according to the provisions of rule 7 of the O.R.S.P. Rules, 2008.

ii) In case where the entire pension and pensionary benefits are not ignored for fixation of pay, the initial pay of re-employed person who elects or deemed to have elected to be governed by the revised scales of pay from the 1st day of January, 2006 shall be fixed in accordance with the provisions contained in rule 7 of the O.R.S.P. Rules, 2008. An amount equivalent to the revised pensions (excluding the ignorable portion of pension wherever permissible) effective from 01.01.2006 or after, the shall be deducted from the pay so fixed.

iii) In addition to the pay so fixed the re-employed persons shall be permitted to draw separately his/her pension/revised pension and to retain any other form of retirement benefits.

iv) Once the initial pay of a re-employed person has been fixed in the manner indicated above, he may be allowed to draw normal
increment in the manner laid down in rule 9 of O.R.S.P. Rules, 2008 on the entire amount of pay as if pension had not been deducted.

The re-employed persons who are eligible and elect to be governed by the revised scale in accordance with these orders shall exercise their option in the manner laid down in rule 6 of the O.R.S.P. Rules, 2008 within three months from the date of issue of these orders. The option once exercised shall be final.

v) Where a re-employed person elects to draw his pay in the existing scale and is brought over to revised scales from a date later than the 1st day of January, 2006, his pay from the later date in the revised scale shall be fixed in accordance with the provisions of rule 11 of the O.R.S.P. Rules, 2008.

vi) The upper limit for drawal of pay and gross pension/other forms of retirement benefit taken together on re-employment as prescribed under rule 90 of O.C.S. (Pension) Rules, 1992 was enhanced to Rs.20,450/- w.e.f. 01.01.1996 as per Finance Department Office Memorandum No.54468/F, dated 06.11.2001. Now it is decided that the upper limit for drawal of pay and gross pension/other forms of retirement benefit on re-employment shall be enhanced to Rs.76,000/- including grade pay w.e.f. 01.01.2006. Accordingly, the provision of rule 90 of O.C.S. (Pension) Rules, 1992 shall stand modified.

vii) In case of commissioned service officers and civil officers holding group ‘A’ post who retired before attaining the age of 55 years, the ignorable part of pension as provided in rule 89 (d) of O.C.S. (Pension) Rules, 1992 was enhanced to Rs.1500/- w.e.f. 01.01.1996 as per Finance Department Office Memorandum No.50885/F dated 11.12.1998. Now, it is decided that in case of pensioners retiring before attaining the age of 55 years, the pension as indicated below may be ignored in fixing up their pay on re-employment w.e.f. 01.01.2006.

a) in the case of officers drawing pension not exceeding Rs.4000/- p.m. – the actual pension.

b) In other cases – the first Rs.4000/- of the pension.

Accordingly, rule 89 (d) of O.C.S. (Pension) Rules, 1992 shall stand modified.

c) the pension for the purpose of these orders means gross pension.

The existing limit of Civil and Military pension to be ignored on fixing the pay of re-employed persons will, therefore, cease to be applicable in the case of such persons re-employed on or after 01.01.2006.

The aforesaid decisions will cover all Government servants re-employed under the State Government other than those employed on contract basis whether they have retired with or without a pension and/or gratuity or any other retirement benefits from a civil post or from the Armed Forces.

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

No.  52891 (260)/F  Bhubaneswar,            Dated 30.10.09
Pen-183/09

To
All Departments of Government
All Heads of Departments
All Collectors

Sub : Recording of date of birth of the family members of Govt. employees in O.C.S. (Pension) Form-5 as provided in O.C.S. (Pension) Rules, 1992.

The undersigned is directed to invite a kind reference to sub-rule (15) of rule 56 of O.C.S. (Pension) Rules, 1992 which stipulates that a Government servant shall give the details of his/her family in Form-5 under the O.C.S. (Pension) Rules, 1992 indicating the name of the members of family, date of birth and relationship with the officer which shall be initialled by the Head of office and pasted in his/her Service Book. At the time of retirement of the Government servant, the pension papers and his/her Service Book etc. shall be forwarded to the A.G. (A&E) Orissa in terms of rule 62 of O.C.S. (Pension) Rules, 1992 for recording of details of his/her family and their date of birth in the Pension Payment Order Register maintained at their end. Besides, the date of birth of the spouse or eligible family members shall also be mentioned in the Pension Payment Order (PPO) to facilitate family pension in the event of death of the pensioner.

The Deputy Accountant General (Pension), office of the A.G. (A&E), Orissa, Bhubaneswar in his letter No.P-M-1/2-1-State/2009-10/489 dated 21.8.2009 has intimated that in spite of the above requirement of the O.C.S. (Pension) Rules, 1992 the pension papers and information furnished in Form-5 by the retired Government servant and forwarded by the Pension Sanctioning Authority in most cases, do not indicate the date of birth of family members. As a result, there is difficulty at the level of A.G. (A&E) Orissa in recording the same in the Pension Payment Order (PPO) of the retired Government servant concerned.

The State Government have decided to provide Additional Family Pension to the family pensioners who are of the age of 80 years and above. Finance Department Resolution No.3653/F dated 19.1.2009 in Para 6(2) stipulates that the Pension Sanctioning Authority shall ensure to indicate the date of birth and age of a family pensioner in Form-5 as prescribed in rule 56 (15) of O.C.S. (Pension) Rules, 1992 for recording of the same in the Pension Payment Order (PPO) to facilitate timely payment of Additional Family Pension by the Pension Disbursing Authority.
In view of the above position, it is once again requested that suitable instructions are immediately issued to the Pension Sanctioning Authority under their administrative control to ensure entry of the date of birth of the family members of the Government servant in Column (3) of O.C.S. (Pension) Form-5 while forwarding the same to the A.G. (A&E) Orissa along with pension papers for authorization of pension and necessary entry in the Pension Payment Order by the A.G. (A&E), Orissa.

Sd/- K.C.Mishra
Additional Secretary to Government
FINANCE DEPARTMENT

No. 54878 (255) /F Bhubaneswar, Dated 12th Nov. 2009
Pen-68/09

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

Sub: Clarification for payment of Additional Pension/Additional Family Pension to the old pensioners/family pensioners w.e.f. 1.12.2008.

The undersigned is directed to invite reference to para 2 (6) and 6 (1) of Finance Department Resolution No.3653/F dated 19.1.2009 and para 12 of Finance Department Office Memorandum No.3667/F dated 19.1.2009 on payment of Additional Pension/Additional Family Pension to the Post and Pre-2006 pensioners/ family pensioners respectively which is admissible on completion of 80 years of age and above w.e.f. 1.12.2008.

2. Finance Department Resolution No.3653/F dated 19.1.2009 stipulates in para 6 (2) that in terms of rule 56 (15) of the O.C.S. (Pension) Rules, 1992 the Pension Sanctioning Authorities shall ensure entry of the date of birth and the age of a family pensioner in the O.C.S. (Pension) Form-5 (regarding details of family) for recording of the same in Pension Payment Order to facilitate payment of additional family pension by the Pension Disbursing Authority. In case of Pre-2006 pensioner/ family pensioner, para 12 of Finance Department Office Memorandum No.3667/F dated 19.1.2009 stipulates that if the age of pensioner/family pensioner is not available on the Pension Payment Order (PPO), the same shall be obtained from the Pension Issuing Authority i.e. A.G.(A&E), Orissa through the Pension Sanctioning Authority concerned. Where the age of the pensioner/family pensioner is available in whole years, the date of commencement of additional pension shall take effect from the 1st day of July of that year.

Doubts have been entertained regarding cases in which the date of birth or the age of the old pensioner is not available in Pension Payment Order and not available with the Pension Sanctioning Authority or with the A.G. (A&E) Orissa.

3. The matter has been examined and it has been decided that the following documents shall be accepted as proof of date of birth/age for payment of additional pension/family pension on completion of 80 years and above where the date of birth or age of the old pensioner is not available in Pension Payment Order:

(i) Pan Card
(ii) HSC/Matriculation or School Leaving Certificate (containing the date of birth)
(iii) Passport
(iv) Driving Licence (if it contains date of birth)
In case the old pensioner/family pensioner does not have any of the aforesaid documents as a proof of date of birth/age, his/her voters' I.D. Card shall also be accepted as proof of date of birth/age for payment of additional pension/family pension on completion of 80 years of age and above w.e.f. 1.12.2008 subject to production of an undertaking before the Pension Disbursing Authority in the prescribed form as at **Annexure-I**.

4. In case, the pensioners/family pensioners are drawing their pension/family pension from the Public Sector Banks and their date of birth has not been recorded in their PPOs, they may submit the above documents before the District Treasury Officer or Special Treasury Officer or Sub-Treasury Officer concerned where the pension/family pension had been drawn for the first time prior to transfer of payment of pension to Public Sector Banks for recording of date of birth in relevant PPO by the concerned Treasury/Sub-Treasury Officer under intimation to the A.G. (A&E), Orissa and the Public Sector Banks concerned.

5. The above instructions may be kept in view while disposing of the cases for payment of additional pension/family pension.

**Sd/- K.C. Mishra**  
Additional Secretary to Government

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**ANNEXURE-I**

**UNDERTAKING**

(i) I do not have any of the documents mentioned at para 3 of Finance Department Circular No. 54878/F dated 12.11.2009.

(ii) My date of birth is not available in any School managed either by the Central Government/State Government or by the Aided Educational Institutions.

(iii) I have not passed the H.S.C. or equivalent examination.

I certify that the information furnished above are true and correct and I shall be liable for penal action if the same is found to be wrong on verification.

**Signature /LTI of Pensioner/**  
Family Pensioner
OFFICE MEMORANDUM

Dated the 23rd November, 2009

Sub: Dearness Relief (TI) on pension/family pension w.e.f. 01.07.2009 in favour of the State Government pensioners/family pensioners.

Pension/family pension in respect of pre-2006 and post-2006, State Government Pensioners/Family Pensioners was revised w.e.f. 01.01.2006 in Finance Department O.M. No.3667/F dated 19.01.2009 and Finance Department Resolution No.3653/F dated 19.01.2009 respectively. Accordingly, Dearness Relief (TI) was allowed on such revision of Pension/Family Pension in Finance Department O.M. No.22159/F dated 22.04.2009 at the rate of 22% w.e.f. 01.01.2009.


3. In the meantime, one dose of Dearness Allowance @ 5% has been sanctioned in favour of the State Government employees w.e.f. 01.07.2009 in Finance Department Office Memorandum No.55601/F dated 17.11.2009.

4. After careful consideration of the matter, the State Government have been pleased to decide that the Dearness Relief (TI) on pension shall be paid to the State Government Pensioners/Family Pensioners at the same rate of 5% on the revised basic Pension/Family Pension w.e.f. 01.07.2009. With sanction of one dose of Dearness Relief (TI) at the rate of 5%, the Dearness Relief now payable on the revised basic Pension/Family Pension will be enhanced from 22% to 27% w.e.f. 01.07.2009.

5. The additional dose of Dearness Relief shall also be admissible on additional basic pension/additional family pension available to the old Pensioners/Family Pensioners based on their age as indicated in this Department O.M. No.3667/F dated 19.01.2009 and Resolution No.3653/F dt.19.01.2009.

For the purpose of this Office Memorandum:

i) Pension/Family Pension in the case of the Pre-01.01.2006 retirees and where family pension was due prior to 01.01.2006 means the consolidated/revised pension or consolidated/revised family pension as the case may be in terms of Finance Department Office Memorandum No.3667/F., dated 19.01.2009.
ii) In the case of pensioners who have retired after 01.01.2006 or where family pension is sanctioned for the first time after 01.01.2006 the pension/family pension means the basic pension/family pension, as the case may be sanctioned on retirement/death.

6. Payment of Dearness Relief involving fraction of a rupee shall be rounded off to the next higher rupee.

7. Other provisions governing grant of Dearness Relief (TI) to Pensioners such as regulation of Dearness Relief during employment/ re-employment and regulation of Dearness Relief where more than one pension is drawn will remain unchanged.

Sd/- S.N.Sarangi
Special Secretary to Government
FINANCE DEPARTMENT
***

RESOLUTION

No. 58926 /F Bhubaneswar, Dated 05.12.09
Pen-195/09

Sub: Grant of Dearness Relief (TI) in favour of the State Government pensioners who are in receipt of pension/provisional pension in the pre-revised scales of pay.

The pension/family pension in respect of the pre-2006 and post 2006 State Government pensioners/family pensioners has been revised w.e.f. 1.1.2006 in Finance Department Office Memorandum No.3667/F dated 19.1.2009 and Resolution No.3653/F dated 19.1.2009 respectively. Accordingly Dearness Relief (TI) @ 22% has been allowed on such revised pension/family pension w.e.f. 1.1.2009 in Finance Department Office Memorandum No.Pen-98/2008-22159/F dated 22.4.2009.

2. But, in case of the pensioners who are in receipt of pension/provisional pension in the pre-revised scales of pay and whose pensions/provisional pensions have not been revised w.e.f. 1.1.2006 on the basis of the Finance Department Office Memorandum and Resolution referred to above, they continue to draw Temporary Increase on pension @ 47% w.e.f. 1.1.2008 on their Basic Pension/Provisional Pension plus Dearness Pension as has been sanctioned in Finance Department Resolution No.Pen-98/2008-30401/F dated 20.6.2008.

3. In the meantime, the Government of India, Ministry of Personnel, Public Grievances & Pensions, Department of Pensions’ Welfare, New Delhi have sanctioned the additional two doses of Dearness Relief @ 7% and @ 10% raising the existing dose of Dearness Relief from 47% to 54% w.e.f. 1.7.2008 and from 54% to 64% w.e.f. 1.1.2009 respectively vide their O.M.No.F-No.42/12/2009-P&PW(G) dated 22.10.2009 in respect of the Central Government pensioners who are in receipt of their pension/provisional pension in the pre-revised scale of pay.

4. Similarly, two doses of Dearness Allowance @ 7% and 10% in favour of the State Government employees who continue to draw their pay in the pre-revised scales of pay w.e.f. 1.7.2008 and 1.1.2009 respectively have been released in Finance Department Office Memorandum No.32145/F dated 7.7.2009.

5. Accordingly, after careful consideration of the matter, the State Government have been pleased to decide that the Dearness Relief (TI) on pension/provisional pension shall be paid to the State Government pensioners who are in receipt of their pension/provisional pension in the pre-revised scale of pay at the same rate of 7% and 10% on Basic Pension/Basic Provisional Pension plus Dearness Pension taken together w.e.f. 1.7.2008.
and 1.1.2009 respectively. With sanction of above two doses of Dearness Relief (TI) of 7% and 10%, the Dearness Relief (TI) now payable on Basic pension/provisional pension plus Dearness Pension will be enhanced from 47% to 54% w.e.f. 1.7.2008 and from 54% to 64% w.e.f. 1.1.2009 in respect of the pensioner who continue to draw their pension/provisional pension in pre-revised scales of pay.

6. The other terms and conditions of this Department Resolution No.30401/F dated 20.6.2008 regarding sanction of Dearness Relief (TI) on pension/provisional pension basing on the pre-revised scale of pay remain unchanged.

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

By Order of the Governor

Sd/- J. K. Mohapatra
Principal Secretary to Government
S.R.O. No.504/2009 – In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Orissa is pleased to make the following rules further to amend the Orissa Civil Services (Pension) Rules, 1992, namely:-

1. (1) These rules may be called the Orissa Civil Services (Pension) Amendment Rules, 2009.
   (2) They shall be deemed to have come into force on the 5th February, 2004.

2. In the Orissa Civil Services (Pension) Rules, 1992, in Rule 48, the following proviso to Note 2 shall be added, namely:-

"Provided that the emoluments last drawn by a Government Servant while officiating in higher post, shall not be reckoned for the purpose of Pension and Pensionary benefits on his/her superannuation and he/she is entitled to get pensionary benefits basing on the presumptive pay of the lower post so determined, had he/she not officiated in the higher post".

By Order of the Governor
[No.59599 – Pen-163/2008-F]

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

* * *

No. 61567 (255) /F Bhubaneswar, Dated 23.12.09  
Pen-17/09

To

The Principal Secretaries/
Commissioner-cum-Secretaries/
Secretaries/Special Secretaries
to Government of all Departments/
All Heads of Department/All Collectors.


Sir,

I am directed to invite a reference to this Department letter No.4204/F dated 31.1.2008 and letter No.9920/F dated 24.2.2009 on the subject noted above and to say that in spite of clear provisions in rule 62(2) of the O.C.S. (Pension) Rules, 1992 and issue of repeated instructions by this Department for timely submission of pension papers of the retiring Government servant to the Accountant General (A&E), Orissa, some of the Pension Sanctioning Authorities are making delay in submitting the pension papers of the retiring Government servants to the A.G. (A&E), Orissa ignoring the prescribed statutory time limit. This has also been intimated by the Sr. Deputy Accountant General (Pension), Office of the A.G. (A&E), Orissa in his D.O. No. PMS/09-10/962 dated 8.12.2009 addressed to the Principal Secretary to Government, Finance Department. Due to non-compliance of aforesaid codal provisions difficulties are being experienced at the level of A.G. (A&E), Orissa to timely issue the Pension Payment Order in favour of such retiring Government servants in terms of rule 64 of the O.C.S. (Pension) Rules, 1992.

I would therefore, request you once again kindly to issue appropriate instructions to the Pension Sanctioning Authorities under your administrative control to follow the above codal provisions of the O.C.S. (Pension) Rules, 1992 scrupulously on pains of disciplinary action prescribed under rule 62 (ii) of the O.C.S. (Pension) Rules, 1992.

Yours faithfully,

Sd/- S.N.Sarangi  
Special Secretary to Government
FINANCE DEPARTMENT  
** **

No. 62174 (270) /F  Bhubaneswar,  Dated 28.12.09
Pen-217/09

To

All Departments of Government
All Heads of Department
All Collectors

Sub : Forwarding of pension papers/GPF final payment application in case of retired Government servants.

The undersigned is directed to say that the Deputy Accountant General (Fds), office of the Accountant General (A&E), Orissa in his letter No. F.M/1/2009-10/114 dated 18.09.2009 (copy enclosed) has intimated that at the time of finalization and final payment of GPF claims, it is found that in some cases subscribers have already drawn excess amount which is more than their actual balance leading to minus balance in their GPF account. It has also been noticed that in some such cases of minus-balance, the applications are not forwarded by the D.D.O. concerned to the office of the A.G. (A&E), Orissa in spite of repeated reminders of the Accountant General (A&E), Orissa. Even when such cases are detected and referred to the officers concerned for recovery of the excess payment from the DCRG etc. of the retired subscriber, it is noticed that their pension cases have already been finalized/authorized causing difficulties in recovery of the excess payment from such subscriber.

With a view to arresting such trend, it is proposed that the pension papers of the retired employees shall be forwarded together with the GPF final payment papers at one go to Accountant General (A&E), Orissa to facilitate necessary scrutiny of each case by the A.G. (A&E), Orissa and recovery of excess amount, if any, from his DCRG forthwith. It may also be instructed to the subordinate offices under their administrative control that the Drawing and Disbursing Officer (DDO) concerned shall submit the following certificate with the pension papers of the retired employees as regards submission of his GPF final payment papers.

**CERTIFICATE**

“Certified that the GPF final withdrawal application of Kum/Smt/ Shri _______________ bearing GPF Account No. ____________ has been forwarded to the Accountant General (A&E), Orissa vide this Office letter No. ____________ dated ____________ after his retirement/death/quitting of service on ____________.”

Signature with seal of
D.D.O. of the concerned Office

It may also be communicated that any deviation in this regard shall be viewed seriously and shall entail disciplinary action.

Sd/- K.C.Mishra
Additional Secretary to Government
FINANCE DEPARTMENT
***
RESOLUTION
No. 2914 /F Bhubaneswar, Dated 28.01.10
Pen-195/09

Sub: Grant of Dearness Relief (TI) @ 9% with effect from 1.7.2009 in favour of the State Government pensioners who are in receipt of pension/provisional pension in the pre-revised scales of pay.

Dearness Relief (TI) on pension @ 64% is now being paid to the State Government pensioners on Basic Pension/Basic Provisional Pension plus Dearness Pension taken together with effect from 1.1.2009 who are in receipt of their pension/provisional pension in the pre-revised scales of pay in Finance Department Resolution No.58926/F dated 5.12.2009.

2. In the meantime, the Government of India, Ministry of Personnel, Public Grievances & Pensions, Department of Pension & Pensions’ Welfare, New Delhi vide their O.M.No.F-No.42/12/2009-P&PW(G) dated 17.11.2009 have sanctioned one additional dose of Dearness Relief in respect of the Central Government pensioners who are in receipt of their pension/provisional pension in the pre-revised scale of pay @ 9% raising the existing dose of Dearness Relief from 64% to 73% w.e.f. 1.7.2009.

3. Similarly, one dose of Dearness Allowance @ 9% in favour of the State Government employees who are in receipt of pay in the pre-revised scales of pay w.e.f. 1.7.2009 have been released in Finance Department Office Memorandum No.55601/F dated 17.11.2009.

4. The State Government, after careful consideration of the matter, have been pleased to decide that the Dearness Relief (TI) on pension/provisional pension shall accordingly be paid to the State Government pensioners who are in receipt of their pension/provisional pension in the pre-revised scale of pay at the same rate of 9% on Basic Pension/Basic Provisional Pension plus Dearness Pension taken together w.e.f. 1.7.2009. With sanction of above one dose of Dearness Relief (TI) of 9%, the Dearness Relief (TI) now payable on Basic pension/Basic provisional pension plus Dearness Pension will be enhanced from 64% to 73% w.e.f. 1.7.2009 in respect of the pensioners who are in receipt of their pension/provisional pension in pre-revised scales of pay.

5. The other terms and conditions of this Department Resolution No.30401/F dated 20.6.2008 regarding sanction of Dearness Relief (TI) on pension/provisional pension basing on the pre-revised scale of pay remain unchanged.

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

By Order of the Governor

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

***

No. 6898 (255) /F Bhubaneswar, Dated 11.02.10
Pen-40/09

From:
Shri S.N. Sarangi, IAS
Special Secretary to Government.

To:
All Principal Secretaries/All Commissioner-cum-Secretaries/All Secretaries/All Special Secretaries of All Departments of Government/
All Heads of Departments/
All Collectors

Sub: Clarification regarding revision of pension/family pension w.e.f. 1.1.2006.

Sir/Madam,

I am directed to say that the Government of Orissa in Finance Department have revised pension/family pension in respect of pre-2006 State Government pensioners/family pensioners w.e.f. 1.1.2006 in their Office Memorandum No.3667/F dated 19.1.2009 and also revised pension/family pension, gratuity and commutation of pension in respect of post-2006 State Government pensioners/family pensioners w.e.f. 1.1.2006 in their Resolution No.3653/F dated 19.1.2009.

Subsequently, a clarification was issued on certain points of doubts raised by different Departments of Government and also different Government offices on such revision of pension/family pension w.e.f. 1.1.2006 in Finance Department Circular letter No.45391/F dated 8.9.2009.

It has been clarified at para 2 of the above letter that the provisional pension sanctioned in favour of a pensioner in terms of rule 65 and 66 of O.C.S. (Pension) Rules, 1992 shall not be revised under Finance Department Office Memorandum No.3667/F dated 19.1.2009 until his/her final pension is fixed.

Now, the Administrative Departments as well as individuals have requested Finance Department for modification of the aforesaid clarification and to allow revision of provisional pension in respect of the pre-2006 pensions who are in receipt of their provisional pensions under rule 65 of O.C.S. (Pension) Rules, 1992 due to non-settlement of their qualifying services and want of service records w.e.f. 1.1.2006 in terms of Finance Department Office Memorandum No.3667/F dated 19.1.2009.

After careful consideration of the above aspect and in supersession of the earlier clarifications communicated vide para 2 of Finance Department
Circular letter No.45391/F dated 8.9.2009, now it is further clarified that the provisional pension drawn by a pensioner prior to 1.1.2006 under rule 65 of O.C.S. (Pension) Rules, 1992 if necessary can be revised w.e.f. 1.1.2006 in terms of sub-rule (5) of rule 65 of the said rules on completion of the detailed scrutiny of the records as provided in the said rules subject to the condition that the arrears so accrued thereon in this regard shall not be paid to the pensioners until his/her final pension is fixed. But, the provisional pension drawn by a pensioner due to pendency of Departmental or judicial proceeding against him in accordance with the provisions of rule 66 of O.C.S. (Pension) Rules, 1992 shall not be revised.

Yours faithfully,

Sd/- S.N.Sarangi
Special Secretary to Government
To All Departments of Government/
All Heads of Department/
All Collectors

Sub: Clarification on allowing weightage in qualifying service period for calculation of pension and gratuity in voluntary retirement cases.

The undersigned is directed to say that Government of Orissa in Finance Department Resolution No.3653/F dated 19.01.09 have revised pension/family pension in respect of post-2006 pensioners/family pensioners. In accordance with the provisions of para 2 (2) of the said Resolution, qualifying service of not less than 25 years is required for full pension w.e.f. 1.12.2008 instead of 33 years as provided earlier in rule 47 (2) of O.C.S. (Pension) Rules, 1992. The para 3 of the said Resolution, enhanced the maximum limit of the DCRG amount only and there is no change in other provisions of rule 49 of O.C.S. (Pension) Rules, 1992. Of late, doubts have arisen in different quarters regarding calculation of pension and gratuity in respect of employees who opt for voluntary retirement under rule 42 of O.C.S. (Pension) Rules, 1992 on or after 1.12.2008 on completion of 20 years of qualifying service. With a view to removing such doubts relating to the method of calculation of pension and gratuity in voluntary retirement cases, the following clarifications are issued.

2. In case of employees who opt for voluntary retirement on or after 1.12.2008 under the provisions of rule 42 of O.C.S. (Pension) Rules, 1992, the qualifying service shall be increased by the period not exceeding five years provided that the total qualifying service rendered by the Government servant does not exceed 25 years and it does not take the employee beyond the date of superannuation. The terms and conditions of the rule 42 (5) of O.C.S. (Pension) Rules, 1992 should remain unaltered. But while determining pension in voluntary retirement cases, full pension is to be allowed for maximum 25 years of qualifying service instead of 33 years w.e.f. 1.12.2008. Where the total qualifying service reckons to less than 25 years the amount of pension shall be proportionate to the amount of pension as indicated in para 2 of the aforesaid Resolution.

3. As regards the doubts on determination of the gratuity amount vis-à-vis the qualifying years in service, it is clarified that the provisions of rule 42 and 49 of O.C.S.(Pension) Rules, 1992 shall be strictly adhered to. While calculating gratuity in such cases the total qualifying
service after addition of weightage of 5 years should not exceed 33 years and it should not take the employee beyond the date of superannuation. The illustrations in this regard are enclosed as Annexure-‘A’, ‘B’ and ‘C’ for reference.

Yours faithfully,

Sd/- K.C.Mishra
Additional Secretary to Government
### EXAMPLE – 1

<table>
<thead>
<tr>
<th>Date of birth of the Employee</th>
<th>Age of retirement on superannuation</th>
<th>Date of Joining in Government service</th>
<th>Date of normal retirement on attaining the age of superannuation</th>
<th>Date on which the voluntary retirement has been accepted</th>
<th>Service left for superannuation</th>
<th>Age at the time of voluntary retirement</th>
<th>Actual service rendered on the date of voluntary retirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>03.04.1960</td>
<td>58 years</td>
<td>05.07.1988</td>
<td>30.04.2018</td>
<td>08.12.2008</td>
<td>9 years 4 months and 23 days</td>
<td>48 years 8 months and 6 days</td>
<td>20 years 5 months &amp; 4 days</td>
</tr>
</tbody>
</table>

In the above case, the employee concerned has been allowed to take voluntary retirement on or after 01.12.2008 on completion of 20 years 5 months and 4 days of qualifying service and he has left a service for a period of 9 years 4 months and 23 days for normal retirement.

In this case, out of maximum weightage of 5 years, a weightage of 4 years 6 months and 26 days shall be given for enabling him to get full pension since the qualifying service has been reduced from 33 years to 25 years w.e.f. 01.12.2008 for sanction of full pension. But as regards sanction of gratuity, the maximum weightage of 5 years shall be given for calculation of proportionate gratuity since to earn full gratuity 33 years of qualifying services are required.
**EXAMPLE – 2**

<table>
<thead>
<tr>
<th>Date of birth of the Employee</th>
<th>Age of retirement on superannuation</th>
<th>Date of Joining in Government service</th>
<th>Date of normal retirement on attaining the age of superannuation</th>
<th>Date on which the voluntary retirement has been accepted</th>
<th>Service left for superannuation</th>
<th>Age at the time of voluntary retirement</th>
<th>Actual service rendered on the date of voluntary retirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>11.05.1955</td>
<td>58 years</td>
<td>08.03.1983</td>
<td>31.05.2013</td>
<td>25.01.2009</td>
<td>4 years 4 months and 7 days</td>
<td>53 years 8 months and 15 days</td>
<td>25 years 10 months &amp; 18 days</td>
</tr>
</tbody>
</table>

In the above case, the employee concerned has been allowed to take voluntary retirement on or after 01.12.2008 on completion of 25 years 10 months and 18 days of qualifying service and he has left a service for a period of 04 years 04 months and 07 days for normal retirement.

In this case, the concerned employee has already completed 25 years of qualifying service and eligible for full pension since his date of voluntary retirement is 25.01.2009 and i.e. after 01.12.2008. As such no weightage is required for sanction of full pension in his favour. But as regards calculation of gratuity his left over service i.e. 04 years 04 months and 07 days shall be added with his actual qualifying service for sanction of proportionate gratuity in his favour.
**EXAMPLE – 3**

<table>
<thead>
<tr>
<th>Date of birth of the Employee</th>
<th>Age of retirement on superannuation</th>
<th>Date of Joining in Government service</th>
<th>Date of normal retirement on attaining the age of superannuation</th>
<th>Date on which the voluntary retirement has been accepted</th>
<th>Service left for superannuation</th>
<th>Age at the time of voluntary retirement</th>
<th>Actual service rendered on the date of voluntary retirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>07.03.1958</td>
<td>60 years</td>
<td>17.07.1980</td>
<td>31.03.2018</td>
<td>18.02.2009</td>
<td>9 years 1 months and 14 days</td>
<td>50 years 11 months and 12 days</td>
<td>28 years 07 months &amp; 2 days</td>
</tr>
</tbody>
</table>

In the above case, the employee concerned has been allowed to take voluntary retirement on or after 01.12.2008 on completion of 28 years 07 months and 02 days of qualifying service and he has left a service for a period of 09 years 01 month and 14 days for normal retirement.

In this case, no weightage is required for sanction of full pension in his favour since he is eligible for the same. But, as regards calculation of gratuity a weightage of 04 years 04 months and 28 days shall be given for calculation of full gratuity since to earn full gratuity 33 years of qualifying service is required.
From

Shri K.C. Mishra,
Additional Secretary to Government.

To

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


Sir/Madam,

I am directed to say that the State Government have introduced the New Restructured Defined Contribution Pension Scheme for the new recruits to the State Government services in pensionable establishments w.e.f. 1.1.2005 as notified in Finance Department Notification No.44451/F dated 17.09.2005. According to the provisions of such scheme deposits towards GPF would not be available for the employees under the coverage of such scheme.

2. It has come to the notice of Finance Department that prior to issue of the above referred notification, some Government employees who joined in State Government services on or after 1.1.2005 were allotted GPF Account Numbers by the Accountant General (A&E) Orissa and they subscribed to their GPF Accounts till issuance of the aforesaid notification. They are not entitled for such subscription to G.P.F. under the New Restructured Defined Contribution Pension Scheme- 2005. Subsequently, difficulty has been faced by the Accountant General (A&E) Orissa for refund of such deposits credited to G.P.F. Accounts of these employees in the absence of requisite provisions in Form No. O.T.C. 80A and O.T.C. 80B prescribed under the Orissa Treasury Code.

3. After careful examination of the above aspects, the Government of Orissa in Finance Department Notification No.10137/F dated 06.03.2010 (copy enclosed) have made an amendment in the Form O.T.C. 80A and O.T.C. 80B of the Orissa Treasury Code, Vol-II for refund of the G.P.F. deposits to the subscribers who come under the coverage of the New Restructured Defined Contribution Pension Scheme. Now, the employees of such category who have erroneously subscribed towards their GPF Accounts...
shall get refund of their G.P.F. deposits along with interest amount as applicable forthwith on submission of application in the amended Form No. O.T.C. 80A/O.T.C. 80B, as the case may be, duly filled in by the applicant and signed and forwarded by the concerned Head of Office/Department for final refund of the same by the Accountant General (A&E), Orissa. On receipt of the application from the Head of Office/Head of Department/Administrative Department concerned, the Accountant General (A&E), Orissa after scrutiny, will issue necessary authority in the prescribed format (Form No. GPF-11) for final withdrawal and immediate closure of the account of the employees who are coming under the coverage of the New Restructured Defined Contribution Pension Scheme – 2005 at the earliest.

This may please be treated as "most urgent".

Yours faithfully,

Sd/- K.C.Mishra
Additional Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

Bhubaneswar the 06.03.2010

No.TRB-3/2010/10137/F. In exercise of the powers conferred by Rule-15 of the Treasury Rule (Orissa), the Minister of Finance, after consultation with the Accountant General (A&E), Orissa directs that the following amendment shall be made in the Form OTC 80A and Form 80B of Orissa Treasury Code, Volume-II namely :-

AMENDMENT

In the said Form OTC 80A and 80B the following condition shall be added to para -1 of the application form i.e, after the sentence “I joined in service with --------- on --------- forenoon / afternoon. ---------

"I have joined in Government Service on or after 1.1.2005 and covered under the new Restructured Defined Contribution Pension Scheme-2005" 

By Order of the Governor

Sd/- J.K.Mohapatra
PRINCIPAL SECRETARY TO GOVT.
Matter relating to Budget
FINANCE DEPARTMENT

No. 20515 (225) /F., Dt.06.04.09
WM-15/2008

From
R.N. Senapati, I.A.S.
Principal Secretary to Govt.

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

Sub: Regulation of Expenditure out of the On Account Budget for the year 2009-10.

Sir/Madam,

I am directed to say that after the Appropriation (Vote on Account) Bill for 2009-10 has been passed by the State Legislature and enacted, the Administrative Departments are authorised to incur expenditure from 1.4.2009 on the basis of the provision made in the Vote on Account for 2009-10 for four months till 31.07.2009.

It is necessary to expedite the flow of expenditure in the 1st quarter of the financial year as it is working season before the onset of monsoon. The Departments should, therefore, carefully chalk out a work programme from the beginning of the financial year and make available the required funds for execution of the programmes/projects, during the year. While incurring expenditure, model code of conduct as prescribed by the Election Commission of India may be kept in view till the election process is over.

2. The thrust would be on outcomes by utilizing the budgeted outlays in a planned time schedule. Resources should flow in such manner that maximum number of projects get completed and returns flow back to the economy to enable the State Govt. to ensure greater flow of funds from Government of India and other sources. The slow down of the economy has adversely affected the revenues of the State Government for which it is required to enhance the capacity to leverage more non-debt creating funds i.e. grants from the Centre as well as external agencies.

3. Keeping the above mentioned objectives in view, while sanctioning funds Administrative Departments are required to observe the following guidelines.

(i) Secretary of the Administrative Department should ensure that there is adequate progress in collection of State’s own revenue as per the targets set by the Chief Secretary. The target are the minimum which the concerned Departments must achieve.
Unless this is ensured, it would not be possible to achieve the fiscal targets for the year 2009-10 i.e. limiting Fiscal Deficit within 3.5% of GSDP and also keeping it at a level lower than that of 2004-05, prescribed under the Debt Consolidation and Relief Facility (DCRF). It would only be possible to keep the net borrowing within the limit prescribed by Govt. of India if the revenue targets are exceeded and dependence on borrowing is reduced. The objective are to be kept in view by all Revenue earning Departments from the very beginning of the financial year.

(ii) In terms of the provisions of the Fiscal Responsibility and Budget Management Act, 2005, the Secretary of each Administrative Department should take steps to curtail unproductive expenditure, enhance revenues and channelize more resources for faster economic development of the State. They should also ensure achievement of revenue target, particularly collection of arrear revenues, timely utilization of Central Assistance and submission of Utilization Certificate at regular interval, completion of projects identified under Zero Based Investment Review, systematic follow up action for compliance to the audit observations and recommendations of the Standing Committee as these items would come up for close scrutiny by the Legislature and the Public Accounts Committee.

(iii) **Creation of Capital Assets & Reduction of Non-Plan Revenue Expenditure** : Close attention should be paid to expenditure on creation of capital assets, completion of projects, reduction in Non-Plan Revenue Expenditure and the cost of operation of various services.

(iv) The funds should be released basing on definite action plan for achieving the target fixed for the year. The Secretaries of Administrative Departments are requested to review physical achievement against expenditure by 15th of every month for which quantifiable quarterly targets should be fixed from the beginning of the year for better monitoring.

(v) Statutory dues viz, Sales Tax/VAT, Municipal Tax, compensation for land acquisition etc, as well as electricity dues, water charges and Rents, Rates and Taxes should be cleared on the basis of provision made in the Budget as and when due after due verification and scrutiny. If any delayed payment surcharge is levied, it would be the personal responsibility of the concerned Head of Office/DDO. Current Municipal taxes, Electricity, Water and telephone charges including undisputed arrears should be paid in time out of the existing budget provision and rebate where-ever available should be availed.
(vi) 1/3rd of the allocation for the year under M.V, Telephone, T.E and Office Expenses shall be spent during the first four months. The allocation shall be so distributed that it lasts till the end of the financial year.

(vii) While releasing fund, priority should be given for programmes/schemes where expenditure is reimbursable and for completion of the incomplete projects, especially completion of the projects identified by the Administrative Department under the Zero Based Investment Review.

(viii) The maintenance expenditure under Non-Plan for Roads, Buildings, Urban Water Supply, Rural Water Supply, Major Medium & Minor Irrigation Flood Control work etc. should be incurred. The process of preparation of estimate should start from 01.04.2009.

4. Expenditure with respect to outlays provided under Normal State Plan schemes has to be regulated basing on generation of State’s own resources. However, the expenditure under the following resource tied schemes should be given utmost priority and necessary steps taken from the beginning of the financial year for optimum utilization of the provisions instead of keeping them unutilized till the fag end of the year and then seeking concurrence of Finance Department for civil deposit.

(i) Externally Aided Projects under State Plan

(ii) RIDF projects under State Plan


(v) CSP & CP schemes
(vi) State’s own plan schemes like Biju KBK, Gopabandhu Gramin Yojana, Biju Gram Jyoti, Mo Kudia and Madhubabu Pension Yojana.

(vii) Modernization of Police force, Prison administration and security related expenditure under Non-Plan.

(viii) Relief expenditure.

5. Government of India in the Ministry of Finance, Department of Expenditure in para-IV of their Office Memorandum No.7(3)E(00RD)/2006, dt.22.07.06 and in para-IV of O & M No.7(3)E-COORD/2006, dt.08.08.06 have stipulated that no amount will be released to any State Government which have defaulted in furnishing UC for grant-in-aid released by Central Government in the past without clearance from the Ministry of Finance. The State Governments are required to furnish monthly returns of plan expenditure to respective Ministries/Departments along with report on amounts outstanding in the Public Account in respect of Central Assistance and centrally sponsored schemes. All Departments are to expedite submission of UC in respect of central assistance pending as on 01.04.08. This can be ensured through close monitoring of the pace of expenditure and submission of utilization certificates so as to leverage more Central Assistance.

In view of the guidelines and stipulations imposed by Govt. of India, the Secretaries of the Administrative Deptt. should monitor submission of utilization certificate/reimbursement claims for obtaining central assistance and loan assistance under EAPs and RIDF and other tied-up schemes so that liquidity can be maintained in the State Govt. account and funds received can be utilized to obtain further assistance.

While scrutinizing proposal for sanction of expenditure during the year 2009-10, the progress of submission of Utilisation Certificate in respect of expenditure incurred up to the preceding month and expenditure incurred during 2008-09 should be reviewed.

The same degree of vigilance is required to be maintained in respect of Central Plan and Centrally Sponsored Plan Schemes as well as the new programmes/schemes launched by Government of India and release of Central assistance should be vigorously pursued. The release of Central Assistance and the progress of utilization may be reviewed each month by the Secretaries of the Administrative Departments and proposals for release of fund under CP & CSP shall invariably indicate the result of such review. A copy of such review report shall be furnished to Finance Department (Plan Finance Branch) by 15th of each succeeding month.
6. In the interest of management of Ways & Means position of the State Government, the flow of expenditure should be evenly paced and commensurate with the revenue receipts. However, it is noticed that in the month of March the level of expenditure is almost more that double of monthly average of the preceding months which puts avoidable strain on the Ways & Means position and on the Government machinery. Therefore, there is an urgent need for careful planning to avoid rush of expenditure towards the year-end. So also efforts for collection of revenue should start from the beginning of the year.

7. Since provision under Vote on Account 2009-10 has been indicated upto the Minor Head level in the Demand for Grants without any further details, the Administrative Departments are requested to follow the instructions mentioned below, while incurring expenditure in respect of each unit of appropriation out of the Vote on Account provision.

   (i) The expenditure under a minor head shall be ordinarily limited to the 1/3rd of the Budget provision made for the entire year, 2009-10. However, it can be exceeded in cases like Election Expenditure, Relief Expenditure, Maintenance of Roads, Buildings, Water Supply, Irrigation Projects. In case of Election Expenditure, Relief Expenditure, 100% utilization of provision under the respective functional major heads and for maintenance of Roads, Buildings, Water Supply and Irrigation Projects, 50% of utilization of provision under the respective functional major heads is permissible, subject to overall expenditure under the respective Demand for Grant remaining within the limit of total appropriation indicated in the Vote on Account 2009-10, as approved by the Legislature. In all other cases, the expenditure shall not exceed 1/3rd of the Budget Provision available under a minor head.

   For example, the Budget provision of TRs. 230385 made under Demand No. 10 – School & Mass Education Department under Non-plan may be considered. The above provision has been indicated in the Book “Demand for Grant” Page No. 10/4 for the year 2009-10 under the following minor head.

   Major Head - 2202-General Education
   Sub Major Head - 01- Elementary Education
   Minor Head - 101- Government Primary Schools

   The limit of expenditure under this minor head is TRs.76795 and the limit of total appropriation for the Demand No.10 is TRs.207,32,532 in the Vote on Account.

   ii) Below the Minor Head, no detail unit of appropriation like Pay, DP, DA, HRA, etc. have been indicated. Therefore, the Administrative Departments need to calculate their requirements under each unit of appropriation for facility of incurring expenditure and issue of allotment order to concerned DDOs. For calculation of the requirement under different units of appropriation, the following procedure shall be adopted.
(a) Allotments should be distributed for a period of four months only for each unit of expenditure.

(b) For salary components estimate should be made as follows:

(i) Pay – 2.6 times increase over the provision made for the unit ‘Pay’ in the Annual Budget for 2008-09 and then 1/3rd amount should be distributed.

(ii) D.P – @ 50% of the Pay for the employees who continue, to draw salary in the pre-revised scale should be worked out for four months.

(iii) D.A. – D.A. @ 16% of the allotment under Pay should be worked out.

(iv) H.R.A. – As per the admissible rate on the allotment issued under Pay for four months arising out of Orissa Revised Scale of Pay Rules, 2008.

(v) The arrear Pay & Allowances including arrear Pay & Allowances as per Revised Pay Scales, 2008 of the Retired State Government employees and of those retiring between 01.04.2009 to 31.07.2009 may be allowed in full subject to the limit of 1/3rd of the provision made under respective Minor Head. Arrear should not be paid to any other category employee, except with the concurrence of Finance Department.

(vi) Un-utilized leave salary of retired Government Servants and those retiring between 01.04.2009 to 31.07.2009 should also be paid in full.

Depending on urgency, the arrear grants-in-aid salary may be released within 1/3rd of the total provision under the respective Minor Head for complying with court orders, but this must be within the the total amount under Vote on Account for each Demand.

(c) For non-salary components unit-wise provision should be estimated by taking 10% increase over the expenditure made in the year 2008-09. However, care should be taken to exclude the unusual and one-time provision for purchase of vehicles, one-time provisions made in the contingencies for any reason etc. The regular items of expenditure under non-salary components may only be taken into consideration while calculating the estimated unit-wise provision for the year 2009-10 and then 1/3rd of the same should be distributed.

i) While calculating 1/3rd of the Budget provision, the sectoral allocation under NP/SP/CP/CSP should be calculated separately.
ii) When the expenditure under a particular Minor Head is required to exceed the 1/3<sup>rd</sup> of the provision under any sector, this can be incurred with the concurrence of Finance Department/ P & C Department, as the case may be, but the total expenditure in the Demand for Grant shall not exceed the total appropriation made in the Vote on Account. The limit of expenditure is indicated in respect of each Demand for Grants in the “VOTE ON ACCOUNT FOR EXPENDITURE OF THE GOVT. OF ORISSA 2009-10” circulated among all the Administrative Departments and OLA Secretariat by Finance Department along-with the Budget documents for 2009-10.

iii) In view of the time limit of the working season, expenditure on maintenance and creation of Capital assets will be within the limit of appropriation in Vote on Account. Therefore, expenditure on maintenance/creation of the Capital assets may be incurred limiting to 1/3<sup>rd</sup> of the full provision for 2009-10, but not exceeding the appropriation indicated in the Vote on Account 2009-10 and subject to availability of LC.

iv) So far as the State plan provision is concerned, the resources tied up schemes shall be taken up on priority basis. The total expenditure however, shall not exceed the appropriation indicated in the Vote on Account 2009-10.

v) While incurring expenditure for the CP/CSP Scheme out of the Vote on Account, 2009-10, only the continuing schemes shall be considered, subject to release of funds by the Government of India and availability of State Matching Share for the purpose, wherever necessary. In respect of new schemes, where it is necessary to make expenditure in anticipation of reimbursement from Government of India, the same can be incurred with prior concurrence of P & C and Finance Department.

vi) The concerned Departments will be intimated in due course regarding provision and utilization of funds for repair and maintenance of Roads, Buildings, Irrigation Projects, Water Supply Projects & Flood Control Works.

vii) Important items of expenditure for 2009-10 provided under each Demand for Grant in the Vote on Account for 2009-10 are indicated in the Annexure.

8. (i) The detailed DDO-wise Budget Allotments for the financial year 2009-10 need to be fed into the Central server at the Directorate of Treasuries & Inspection, Orissa (DT & I (O)) Bhubaneswar in order to enable the Treasuries/ special Treasuries/ Sub Treasuries in the State to check the claims contained in the bills against budgetary allotment under Orissa Treasury Management System (OTMS). However, it will not be possible to feed the budgetary allotment into the system as detailed head-wise provision has not been made below the minor head in the Vote on Account 2009-10.

(ii) Therefore, the instructions relating to distribution of budgetary allotment through the Budget Interface Software shall take effect only after the
Annual Budget is presented and passed by the Legislature. The time schedule for feeding of allotment would be indicated accordingly. However, the Orissa Treasury Management System (OTMS) has been enabled to accept and process all Bills without feeding of allotment in the Budget Interface Software. The Controlling Officers shall continue to communicate the DDO-wise allotments to the respective Treasuries & Sub-Treasuries for entry in their Control Register.

(iii) Besides, the OTMS should capture the unit-wise expenditure allowed against the provision made in Vote on Account 2009-10 and account for the expenditure against these units in the Annual Budget 2009-10 so as to prevent double drawal against the same provision made in the Vote on Account and Annual Budget 2009-10. The Treasuries and Sub-Treasuries should, therefore, insist on full accounting classification i.e. detailed description of Head of Accounts from the Major Head to the Unit of appropriation in the Bills presented for drawal.


I would, therefore, request you to sanction and release funds for expenditure out of the Vote on Account 2009-10 in accordance with the aforesaid instructions.

Yours faithfully,

Sd/- R.N. Senapati
Principal Secretary to Government
## Provision for important items of Expenditure in the On account Budget for 2009-10

<table>
<thead>
<tr>
<th>Department</th>
<th>Purpose</th>
<th>Total provision, 2009-10</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Non-Plan)</td>
<td>Transferred from State Plan.</td>
<td>Rs.317.82 Cr.</td>
</tr>
<tr>
<td></td>
<td>Grant-in-aid to Non-Govt. Sanskrit Colleges</td>
<td>Rs.1.30 Cr.</td>
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<tr>
<td></td>
<td>Transferred from State Plan.</td>
<td>Rs.4.23 Cr.</td>
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<tr>
<td></td>
<td>Refreshment charges of N.C.C Cadets at the enhanced rate etc.</td>
<td>Rs.150.00 lakh</td>
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<tr>
<td></td>
<td>Block Grant to University</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(i) Uktal University</td>
<td>Rs.36.46 Cr.</td>
</tr>
<tr>
<td></td>
<td>(ii) Berhumpur University</td>
<td>Rs.20.62 Cr.</td>
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<td></td>
<td>(iii) Sambalpur University</td>
<td>Rs.22.81 Cr.</td>
</tr>
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<td></td>
<td>(iv) Jagannath Sanskrit University</td>
<td>Rs.3.19 Cr.</td>
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<td></td>
<td>(v) Fakir Mohan University</td>
<td>Rs.2.81 Cr.</td>
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<td></td>
<td>(vi) North Orissa University</td>
<td>Rs.2.41 Cr.</td>
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<tr>
<td></td>
<td>(vii) OUAT (Basic Science)</td>
<td>Rs.1.79 Cr.</td>
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<tr>
<td></td>
<td>(viii) Ravenshaw University</td>
<td>Rs.8.75 Cr.</td>
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<tr>
<td>(Plan)</td>
<td>Ravenshaw University (for Infrastructure Development.</td>
<td>Rs.5.00 Cr.</td>
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<tr>
<td></td>
<td>Block Grant to existing Colleges (notified during 2004)</td>
<td>Rs.11.60 Cr.</td>
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<td></td>
<td>Block Grant to new Colleges</td>
<td>Rs.56.80 Cr.</td>
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<td></td>
<td>Scholarship for Professional Courses.</td>
<td>Rs.5.00 Cr.</td>
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<tr>
<td></td>
<td>Capital Expenditure (construction of Govt. College Buildings)</td>
<td>Rs.5.67 Cr.</td>
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<tr>
<td>(FC Grant)</td>
<td>Equalisation Grant for Education sector</td>
<td>Rs.38.45 Cr.</td>
</tr>
<tr>
<td><strong>2. School &amp; Mass Education</strong></td>
<td>Grant to Non-Govt. Secondary Schools.</td>
<td>Rs.17.80 Cr.</td>
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<tr>
<td>(Non-Plan)</td>
<td>Transferred from Plan to Non-Plan.</td>
<td>Rs.206.75 Cr.</td>
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<td></td>
<td>Grant to Non-Govt. Madrasa.</td>
<td>Rs.4.28 Cr.</td>
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<td>Transferred from Plan to Non-Plan</td>
<td>Rs.1.38 Cr.</td>
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<td>Grant to Non-Govt. Sanskrit Tols.</td>
<td>Rs.16.15 Cr.</td>
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<td>Transferred from Plan to Non-Plan</td>
<td>Rs.10.68 Cr.</td>
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<td>Grant to Non-Govt. UP Schools</td>
<td>Rs.6.11 Cr.</td>
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<td></td>
<td>Transferred from Plan to Non-Plan</td>
<td>Rs.36.33 Cr.</td>
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<tr>
<td></td>
<td>Grant to Non-Govt. Primary Schools</td>
<td>Rs.10.61 Cr.</td>
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<tr>
<td>Department</td>
<td>Purpose</td>
<td>Total provision, 2009-10</td>
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<td>(1)</td>
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<td>(3)</td>
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<tr>
<td>(Plan)</td>
<td>State matching contribution for Sarbasikhya Abhiyan for SSA</td>
<td>Rs.255.00 Cr.</td>
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<td>Block grant to U.P. School</td>
<td>Rs.3.37 Cr.</td>
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<td>State Share for DPEP</td>
<td>Rs.4.00 Cr.</td>
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<td></td>
<td>State Matching contribution for Kasturaba Gandhi Balika Vidyalaya</td>
<td>Rs.11.00 Cr.</td>
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<td></td>
<td>Block Grants to eligible Non-Govt. High Schools</td>
<td>Rs.70.10 Cr.</td>
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<td></td>
<td>Engagement of Contractual Teacher in Govt. High Schools</td>
<td>Rs.19.20 Cr.</td>
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<td></td>
<td>Lok Talim Programme (New Scheme)</td>
<td>Rs.1.40 Cr.</td>
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<td></td>
<td>State Matching Contribution for success</td>
<td>Rs.12.88 Cr.</td>
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<tr>
<td>(FC Grant)</td>
<td>Equalisation Grant for Education sector</td>
<td>Rs.38.45 Cr.</td>
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<tr>
<td>3. ST &amp; SC Dev.</td>
<td>Pre-matric Scholarship to ST &amp; SC students</td>
<td>Rs.125.06 Cr.</td>
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<tr>
<td>(Non-Plan)</td>
<td>Repair / renovation / addition/alteration of School and Hostel Building under ST &amp; SC Development Dept.</td>
<td>Rs.20.00 Cr.</td>
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<tr>
<td>(Plan)</td>
<td>Remuneration to Cook-cum-attendant in SC &amp;ST Hostels</td>
<td>Rs.9.44 Cr.</td>
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<td>1000 Girls hostel for SC &amp; ST</td>
<td>Rs.58.07 Cr.</td>
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<td>Pre-Matric scholarship for SC student</td>
<td>Rs.6.21 Cr.</td>
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<td>Pre-Matric scholarship for ST student</td>
<td>Rs.50.00 Cr.</td>
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<tr>
<td>4. Housing&amp;Urban Development</td>
<td>Payment of Stamp Duty surcharge to RDAs/RITs/SPAs</td>
<td>Rs.3.00 Cr.</td>
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<tr>
<td>(Non-Plan)</td>
<td>Compensation towards contribution to Pension Fund for Non-LFS employees of ULBs.</td>
<td>Rs.4.45 Cr.</td>
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<td>Grants to ULBs for road maintenance under TFC award</td>
<td>Rs.18.75 Cr.</td>
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<td>Compensation grant to ULBs for road maintenance and other infral. development under 2nd SFC. award</td>
<td>Rs.25.00 Cr.</td>
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<tr>
<td>(FC Grant)</td>
<td>Sewerage System for Bhubaneswar</td>
<td>Rs.35.00 Cr.</td>
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<tr>
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<td>Maintenance of Roads &amp; Bridges ( Major Head-3054)</td>
<td>Rs.18.75 Cr.</td>
</tr>
<tr>
<td></td>
<td>Maintenance of Buildings (Major Head-2059)</td>
<td>Rs.2.50 Cr.</td>
</tr>
<tr>
<td></td>
<td>Grants to Urban Local Bodies</td>
<td>Rs.20.80 Cr.</td>
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<tr>
<td>5. Home</td>
<td>Preparation and printing of electoral rolls.</td>
<td>Rs.5.30 Cr.</td>
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<tr>
<td>(Non-Plan)</td>
<td>Charges for conduct of joint election of LS &amp; ST/ UT Leg. Assembly</td>
<td>Rs.25.00 Cr.</td>
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<td></td>
<td>Grant for judicial enquiry of the incident occurred in Kandhamal district.</td>
<td>Rs.27.50 lakhs</td>
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<tr>
<td>Department</td>
<td>Purpose</td>
<td>Total provision, 2009-10</td>
</tr>
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<tr>
<td><strong>6. Water Resources</strong></td>
<td></td>
<td></td>
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<tr>
<td><em>(Non-Plan)</em></td>
<td>Assistance to Water Users Assn. under Major Irrigation.</td>
<td>Rs.4.30 Cr.</td>
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<td>Assistance to Water Users Assn. under Medium Irrigation.</td>
<td>Rs.1.75 Cr.</td>
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<tr>
<td></td>
<td>Assistance to Water Users Assn. under Minor Irrigation.</td>
<td>Rs.0.50 Cr.</td>
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<tr>
<td></td>
<td>Formation of Pani Panchayat in Non-WRCP and Non-RIDF projects under Major Irrigation.</td>
<td>Rs.2.00 Cr.</td>
</tr>
<tr>
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<td>Formation of Pani Panchayat in Non-WRCP and Non-RIDF projects under Medium Irrigation.</td>
<td>Rs.0.77 Cr.</td>
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<td></td>
<td>Formation of Pani Panchayat in Non-WRCP and Non-RIDF projects under Minor Irrigation</td>
<td>Rs.0.15 Cr.</td>
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<td>Subsidy to OLIC</td>
<td>Rs.18.00 Cr.</td>
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<td>Grant in Aid to WALMI</td>
<td>Rs.2.26 Cr.</td>
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<td></td>
<td>Maintenance of Critical Flood Control &amp; Anti-Sea Erosion Works</td>
<td>Rs.21.00 Cr.</td>
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<td>Maintenance of Critical Major Irrigation Projects</td>
<td>Rs.36.00 Cr.</td>
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<td></td>
<td>Maintenance of Critical Medium Irrigation Projects</td>
<td>Rs.21.00 Cr.</td>
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<td></td>
<td>Maintenance of Critical Minor Irrigation Projects</td>
<td>Rs.26.00 Cr.</td>
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<tr>
<td><em>(Plan)</em></td>
<td>AIBP</td>
<td>Rs.1153.00 Cr.</td>
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<td>RIDF</td>
<td>Rs.255.00 Cr.</td>
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<td>EAP</td>
<td>Rs.175.00 Cr.</td>
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<td>State's Share of CSP</td>
<td>Rs.33.50 Cr.</td>
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<tr>
<td><em>(FC Grant)</em></td>
<td>Maintenance of Roads &amp; Bridges (Major Head-3054)</td>
<td>Rs17.50 Cr.</td>
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<td>Maintenance of Buildings (Major Head-2059)</td>
<td>Rs.3.75 Cr.</td>
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<tr>
<td><em>(Non-Plan)</em></td>
<td>Madhu Babu Pension Yojana (State Old Age Pension scheme &amp; Disabled Pension scheme clubbed).</td>
<td>Rs.218.01 Cr.</td>
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<td>Maintenance of Orphanage</td>
<td>Rs.3.62 Cr.</td>
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<td>Repair and maintenance of Anganwadi Centres.</td>
<td>Rs.7.00 Cr.</td>
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<td>Grants to Voluntary Organizations for maintenance of physically Handicapped and mentally retarded children.</td>
<td>Rs.4.50 Cr.</td>
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<tr>
<td>Department</td>
<td>Purpose</td>
<td>Total provision, 2009-10</td>
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<td>(1)</td>
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<tr>
<td>(Plan)</td>
<td></td>
<td></td>
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<tr>
<td>Mid-day Meal</td>
<td></td>
<td>Rs.50.27 Cr.</td>
</tr>
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<td>Honorarium to Anganwari workers and Anganwari helpers</td>
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<td>Rs.40.00 Cr.</td>
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<tr>
<td>Scholarship and Stipend to disabled persons</td>
<td></td>
<td>Rs.0.54 Cr.</td>
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<td>National Old Age Pension</td>
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<td>Rs.172.63 Cr.</td>
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<td>National Family benefit schemes</td>
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<td>Rs.13.03 Cr.</td>
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<td>Madhubabu Pansion Yojana</td>
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<td>Rs.72.00 Cr.</td>
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<td>Supplementary Nutrition Programme</td>
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<td>Rs.180.57 Cr.</td>
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<td>Providing Cycles to School going ST/SC Girls</td>
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<td>Rs.2.07 Cr.</td>
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<tr>
<td>8. Works</td>
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<tr>
<td>(Non-Plan)</td>
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<tr>
<td>Special repair of Govt. residential buildings at New Capital, BBSR.</td>
<td></td>
<td>Rs.18.00 Cr</td>
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<tr>
<td>Improvements of roads in New Capital</td>
<td></td>
<td>Rs.33.33 Cr.</td>
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<tr>
<td>Improvement of roads in District Head Quarters</td>
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<td>Rs.50.00 Cr</td>
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<tr>
<td>Improvement of roads in and around Cuttack/Sambalpur/ Berhampur</td>
<td></td>
<td>Rs.15.00 Cr</td>
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<td>(FC Grant)</td>
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<tr>
<td>Maintenance of Roads &amp; Bridges (Major Head-3054)</td>
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<td>Rs.147.52 Cr</td>
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<td>Maintenance of Buildings (Major Head-2059)</td>
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<td>Rs.41.75 Cr</td>
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<td>9. Forest &amp; Environment</td>
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<tr>
<td>(Non-Plan)</td>
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<td>Maintenance of Forests out of the proceeds of Forest Dev. Tax.</td>
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<td>Rs.10.83 Cr</td>
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<tr>
<td>(Plan)</td>
<td></td>
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<tr>
<td>For Bindu Sagar Project</td>
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<td>Rs.0.50 Cr.</td>
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<td>For Medicinal Plant Board</td>
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<td>Rs.0.50 Cr.</td>
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<tr>
<td>Elephant Project</td>
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<td>Rs.5.00 Cr.</td>
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<tr>
<td>Urban Plantation</td>
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<td>Rs.0.69 Cr.</td>
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<td>Plantation of Medicinal Plant at Patrapada</td>
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<td>Rs.0.50 Cr.</td>
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<td>(FC Grant)</td>
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<tr>
<td>Maintenance of Forest</td>
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<td>Rs.15.00 Cr.</td>
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<tr>
<td>Eco-restoration of Chilika Lake</td>
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<td>Rs.7.50 Cr.</td>
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<td>Maintenance of Buildings (Major Head-2059)</td>
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<td>Rs.3.75 Cr.</td>
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<td>10. Panchayati Raj</td>
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<td></td>
</tr>
<tr>
<td>(Non-Plan)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compensation and assignment to Rural Local Bodies as per the recommendation of 2nd State Finance Commission.</td>
<td></td>
<td>Rs.208.78 Cr.</td>
</tr>
<tr>
<td>(Plan)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Swarma Jayanti Gram Swarojgar Yojana (SGSY)</td>
<td></td>
<td>Rs.20.54 Cr.</td>
</tr>
<tr>
<td>National Rural Employment Guarantee Scheme (NREGS)</td>
<td></td>
<td>Rs.100.00 Cr.</td>
</tr>
<tr>
<td>Indira Awas Yojana</td>
<td></td>
<td>Rs.80.00 Cr.</td>
</tr>
<tr>
<td>Backward Region Grant Fund</td>
<td></td>
<td>Rs.324.00 Cr.</td>
</tr>
<tr>
<td>Gopabandhu Gramin Yojana</td>
<td></td>
<td>Rs.165.00 Cr.</td>
</tr>
<tr>
<td>Mo Kudia</td>
<td></td>
<td>Rs.60.00 Cr.</td>
</tr>
<tr>
<td>Targeted Rural Initiative for Poverty Termination &amp; Infrastructure (TRIPTI)</td>
<td></td>
<td>Rs.30.00 Cr.</td>
</tr>
<tr>
<td>Department</td>
<td>Purpose</td>
<td>Total provision, 2009-10</td>
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</tr>
<tr>
<td>1. (FC Grant)</td>
<td>Maintenance of Roads &amp; Bridges (Major Head-3054)</td>
<td>Rs.50.00 Cr.</td>
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<td></td>
<td>Maintenance of Buildings (Major Head-2059)</td>
<td>Rs.3.75 Cr.</td>
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<td>Grants to Rural Local Bodies</td>
<td>Rs.160.60 Cr.</td>
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<tr>
<td>11. Revenue &amp; Disaster Management</td>
<td>Ex-gratia payment to next of kin of the lightning affected victims.</td>
<td>Rs.1.00 Cr.</td>
</tr>
<tr>
<td>(Non-Plan)</td>
<td>National Calamity Contingency Fund (NCCF)</td>
<td>Rs.235.34 Cr.</td>
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<td>Issue of Land Pass Books to the beneficiaries.</td>
<td>Rs.0.01 Cr.</td>
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<td></td>
<td>Grants for Reconstruction / Restoration Works through OSDMA</td>
<td>Rs.9.00 Cr.</td>
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<tr>
<td></td>
<td>National Land Record Modernization and Computerization of Land Records.</td>
<td>Rs.20.05 Cr.</td>
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<tr>
<td>12. Health &amp; Family Welfare</td>
<td>Dietary charges for Indoor patients.</td>
<td>Rs.4.92 Cr.</td>
</tr>
<tr>
<td>(Non-Plan)</td>
<td>Consolidated salary of doctors, staff nurses etc. appointed on contractual basis.</td>
<td>Rs.26.92 Cr.</td>
</tr>
<tr>
<td></td>
<td>Purchase of medicines for Government Hospitals.</td>
<td>Rs.14.60 Cr.</td>
</tr>
<tr>
<td></td>
<td>Purchase of equipments for Government Hospitals.</td>
<td>Rs.33.78 Cr.</td>
</tr>
<tr>
<td></td>
<td>Assistance to Acharya Harihar Cancer Institute</td>
<td>Rs.10.00 Cr.</td>
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<tr>
<td></td>
<td>Drugs Testing &amp; AIDS Testing Machine and Drugs &amp; Food Testing Laboratory</td>
<td>Rs.3.20 Cr.</td>
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<tr>
<td>(FC Grant)</td>
<td>Equalisation Grant for Health sector</td>
<td>Rs.48.25 Cr.</td>
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<tr>
<td>13. Industries</td>
<td>Reorganization of existing Engineering Schools &amp; Polytechnics.(Cuttack, Jharsuguda, Berhampur &amp; Chowdwar.</td>
<td>Rs.2.67 Cr.</td>
</tr>
<tr>
<td>(Non-Plan)</td>
<td>Grants to Burla Engineering College.</td>
<td>Rs.12.00 Cr.</td>
</tr>
<tr>
<td></td>
<td>Grants to Indira Gandi Institute of Technology, Saranga.</td>
<td>Rs.9.00 Cr.</td>
</tr>
<tr>
<td></td>
<td>Grants to College of Engineering &amp; Technology, BBSR</td>
<td>Rs.6.00 Cr.</td>
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<td></td>
<td>Grants to BPUT, Rourkela.</td>
<td>Rs.1.30 Cr.</td>
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<td></td>
<td>Grants to Khadi &amp; Village Industries.</td>
<td>Rs.3.65 Cr.</td>
</tr>
<tr>
<td>Department</td>
<td>Purpose</td>
<td>Total provision, 2009-10</td>
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</tr>
<tr>
<td>(1) (Plan)</td>
<td>Improving Employable skill and creation of self employment opportunities for unemployed youth</td>
<td>Rs.2.55 Cr.</td>
</tr>
<tr>
<td>(1) (Plan)</td>
<td>Grants to constituent College of BPUT for Infrastructure Development</td>
<td>Rs.0.72 Cr.</td>
</tr>
<tr>
<td>(1) (Plan)</td>
<td>Grant to IGIT, Sarang for Infrastructure Development</td>
<td>Rs.1.00 Cr.</td>
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<tr>
<td>(1) (Plan)</td>
<td>Technical Education Quality Improvement Programme (TEQIP) Phase-II (New Scheme)</td>
<td>Rs.3.80 Cr.</td>
</tr>
<tr>
<td>(1) (Plan)</td>
<td>Upgradation of 200 Technical Institutions (New Scheme)</td>
<td>Rs.2.00 Cr.</td>
</tr>
<tr>
<td>(1) (Plan)</td>
<td>Implementation of Micro, Small &amp; Medium Enterprises (MSME) Policy (New Scheme)</td>
<td>Rs.2.20 Cr.</td>
</tr>
<tr>
<td>14. Agriculture (Non-Plan)</td>
<td>Grants to OUAT</td>
<td>Rs.40.57 Cr.</td>
</tr>
<tr>
<td>(Plan)</td>
<td>Jeebika</td>
<td>Rs.8.12 Cr.</td>
</tr>
<tr>
<td>(Plan)</td>
<td>RIDF</td>
<td>Rs.20.00 Cr.</td>
</tr>
<tr>
<td>(Plan)</td>
<td>For Soil Conservation measures under Ansupa Lake</td>
<td>Rs.0.80 Cr.</td>
</tr>
<tr>
<td>(Plan)</td>
<td>State Share of CSP</td>
<td>Rs.22.85 Cr.</td>
</tr>
<tr>
<td>(Plan)</td>
<td>Grant-in-aid to OUAT</td>
<td>Rs.2.50 Cr.</td>
</tr>
<tr>
<td>(Plan)</td>
<td>Establishment of Agricultural College at Bhawanipatna</td>
<td>Rs.10.00 Cr.</td>
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<tr>
<td>(Plan)</td>
<td>Infrastructure development Veterinary Science College</td>
<td>Rs.1.30 Cr.</td>
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<tr>
<td>(Plan)</td>
<td>State’s Share of Rastriya Krishi Vikash Yojana (RKVY)</td>
<td>Rs.100.00 Cr.</td>
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<tr>
<td>(Plan)</td>
<td>State’s Share of National Project of Management of Soil Health &amp; Fertility</td>
<td>Rs.1.60 Cr.</td>
</tr>
<tr>
<td>15. Rural Development (Non-Plan)</td>
<td>Maintenance of PMGSY Roads</td>
<td>Rs.12.50 Cr.</td>
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<tr>
<td>(Plan)</td>
<td>Improvement / widening of roads</td>
<td>Rs.12.50 Cr.</td>
</tr>
<tr>
<td>(Plan)</td>
<td>Completion of incomplete projects (Roads &amp; Bridges)</td>
<td>Rs.25.00 Cr.</td>
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<tr>
<td>(FC Grant)</td>
<td>Completion of PMGSY road</td>
<td>Rs.90.00 Cr.</td>
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<tr>
<td>(FC Grant)</td>
<td>Maintenance of Roads &amp; Bridges (Major Head-3054)</td>
<td>Rs.135.00 Cr.</td>
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<tr>
<td>(FC Grant)</td>
<td>Maintenance of Buildings (Major Head-2059)</td>
<td>Rs.41.79 Cr.</td>
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<tr>
<td>16. FS &amp; CW (Non-Plan)</td>
<td>Providing Rice @ Rs.2/- per K.g.</td>
<td>Rs.847.85 Cr.</td>
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<td>17. Law (Non-Plan)</td>
<td>Performance of Festival of Lord Jagannath</td>
<td>Rs.0.70 Cr.</td>
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<td>Department</td>
<td>Purpose</td>
<td>Total provision, 2009-10</td>
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<tr>
<td>18. General Administration</td>
<td>(Non-Plan)</td>
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<td></td>
<td>(1) General Administration</td>
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<td></td>
<td>Chief Minister's Relief Fund</td>
<td>Rs.12.00 Cr.</td>
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<td></td>
<td>For revival of STCCS &amp; LTCCS</td>
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<td>Interest subvention to Cooperative Banks</td>
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<td></td>
<td>Crop Insurance</td>
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<td>19. Co-operation</td>
<td>(Plan)</td>
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<td></td>
<td>(2) Co-operation</td>
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<td></td>
<td>For Electrification of IIT</td>
<td>Rs.2.00 Cr.</td>
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<td></td>
<td>Biju Gram Jyoti Yojana</td>
<td>Rs.1.00 Cr.</td>
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<td></td>
<td>State share for Rajiv Gandhi Gramin Bidyut Karan Yojana</td>
<td>Rs.80.00 Cr.</td>
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<td>20. Energy</td>
<td>(Plan)</td>
<td></td>
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<td></td>
<td>(3) Energy</td>
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<td></td>
<td>RIDF</td>
<td>Rs.30.00 Cr.</td>
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<tr>
<td></td>
<td>Establishment of Fishing harbour and Fish landing Centre</td>
<td></td>
</tr>
<tr>
<td>21. F &amp; ARD</td>
<td>(Plan)</td>
<td></td>
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<td></td>
<td>(4) F &amp; ARD</td>
<td></td>
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<td></td>
<td>Rashtra Swasthya Bima Yojana</td>
<td>Rs.10.00 Cr.</td>
</tr>
<tr>
<td>22. I &amp; P.R.</td>
<td>(Plan)</td>
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<td></td>
<td>(5) I &amp; P.R.</td>
<td></td>
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<td></td>
<td>Grant-in-aid to Orissa Remote Sensing &amp; Application Centre for preparation of publicity films and documentaries</td>
<td>Rs.3.00 Cr.</td>
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<td>23. Labour &amp; Employment</td>
<td>(Plan)</td>
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<td></td>
<td>(6) Labour &amp; Employment</td>
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<td></td>
<td>Rashtra Swasthya Bima Yojana</td>
<td>Rs.10.00 Cr.</td>
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<tr>
<td>24. Textile &amp; Handloom</td>
<td>(Plan)</td>
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<td></td>
<td>(7) Textile &amp; Handloom</td>
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<td></td>
<td>Promotion of Handloom Industries</td>
<td>Rs.9.77 Cr.</td>
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<td>Restructuring of SERIFED</td>
<td>Rs.1.50 Cr.</td>
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<td>25. Planning &amp; Coordination</td>
<td>(Plan)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(8) Planning &amp; Coordination</td>
<td></td>
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<tr>
<td></td>
<td>Biju KBK Yojana</td>
<td>Rs.120.00 Cr.</td>
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<td></td>
<td>Grant to Western Orissa Development Council</td>
<td>Rs.80.00 Cr.</td>
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<td></td>
<td>MLALAD</td>
<td>Rs.110.25 Cr.</td>
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<td></td>
<td>State Employment Mission</td>
<td>Rs.10.10 Cr.</td>
</tr>
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<td>26. Public Enterprises</td>
<td>(Plan)</td>
<td></td>
</tr>
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<td></td>
<td>(9) Public Enterprises</td>
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<td></td>
<td>Corpus Fund for Orissa State Renewal Fund Society</td>
<td>Rs.10.00 Cr.</td>
</tr>
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<td>27. Science &amp; Technology</td>
<td>(Plan)</td>
<td></td>
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<td></td>
<td>(10) Science &amp; Technology</td>
<td></td>
</tr>
<tr>
<td></td>
<td>State's Share for Remote Village Electrification through Non-Conventiona</td>
<td>Rs.6.00 Cr.</td>
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<td></td>
<td>Sources of Energy</td>
<td></td>
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<td>Establishment of Sub-Regional Scientific Centre at Nrasinghnath in Baragarh District</td>
<td>Rs.1.30 Cr.</td>
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<td>28. IT Department</td>
<td>(Plan)</td>
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<td>(11) IT Department</td>
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<td>Establishment of IIIT at Bhubaneswar</td>
<td>Rs.7.00 Cr.</td>
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<td>OCAC Incubation Tower</td>
<td>Rs.5.50 Cr.</td>
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<td>Implementation of E-Governance Project as per National E-Governance Programme</td>
<td>Rs.23.12 Cr.</td>
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<td>29. Tourism &amp; Culture Dept</td>
<td>(FC Grant)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(12) Tourism &amp; Culture Dept</td>
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<tr>
<td></td>
<td>Heritage Conservation</td>
<td>Rs.12.50 Cr.</td>
</tr>
</tbody>
</table>
FINANCE DEPARTMENT
****
No. WM-15/08 – 20523 (255)/F Dt 06.04.09

From
Shri R. N. Senapati, L.A.S.,
Principal Secretary to Government.

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

Sub : Procedure for regulating release of funds from Civil Deposit during 2009-2010.

Sir/Madam,

I am directed to say that in a number of cases, funds which were sanctioned for expenditure could not be drawn in cash and were kept in Civil Deposit under the Head of Account "8443-Civil Deposit-800 other deposits". These funds should be withdrawn and utilized for the purpose for which those were sanctioned in a gradual manner so as not to affect the Ways & Means position as well as implementation of budgeted programmes of the Government in 2009-2010. Civil Deposit releases would have direct effect on liquidity and resources as these are carried over expenditure from earlier financial years. The balance available in Civil Deposit should not be treated as free resource available for expenditure and no drawal or expenditure commitment shall be made in violation of the instructions contained herein. In order to regulate withdrawal of funds from Civil Deposit so as not to strain the Ways & Means position of the State Government, the following guidelines should be followed by all Departments and Sub-ordinate offices during the year 2009-2010.

2. i) Withdrawal of advance compensation money deposited by Collectors under the Minor Heads - "111- Other Departmental Deposits" and "117-Deposits for Work Done for Public Bodies or Private Individuals" under the Major Head "8443-Civil Deposit" will be made by the depositor.

   ii) In case of all other claims the procedure of drawal shall be as follows:-

   a) Where the amount of Civil Deposit in a particular case does not exceed Rs.10.00 lakh, the Head of Department may sanction withdrawal from Civil Deposit without referring the matter to the Administrative Department for approval.

   b) Where the amount of Civil Deposit exceeds Rs.10.00 lakh but does not exceed Rs.200.00 lakh, the Administrative Department may sanction
withdrawal from Civil Deposit without referring the matter to the Finance Department.

c) Where the amount of Civil Deposit exceeds Rs.200.00 lakh, the sanction of withdrawal from the Civil Deposit would be accorded by the Administrative Department only after obtaining concurrence of the Finance Department.

d) However the restriction at clause (c) above will not apply to withdrawals from Civil Deposit made out of the budgetary provisions for ACA for KBK, Centrally Sponsored Non-Plan Scheme for Modernization of State Police Force/ Modernization of Prison Administration/OBB/Extended OBB Schemes / Programmes & Schemes under Grants recommended by the 12th Finance Commission and JNNURM. The Administrative Departments are authorized to allow release of funds for these Schemes/Programmes with the concurrence of their Financial Advisors/ Asst. Financial Advisors and ensure submission of U.C in the prescribed format within the time limit indicated by Government of India. Health and Family Welfare Department are authorized to draw the fund from civil deposits in respect of Civil Deposit made in 2005-06, 2006-07, 2007-08 and 2008-09 for Equipment, Medicine, Bedding, and Clothing etc without any reference to Finance Department.

e) The above authorization under clauses (a) and (b) does not cover cases where funds have been drawn and kept in Civil Deposit by augmenting provision through re-appropriation. Similarly such authorization is not applicable to cases where Finance Department had made some specific stipulations while concurring in the proposal to keep the amount in Civil Deposit. In all such cases, prior concurrence of the Finance Department would be necessary.

f) Release of funds relating to Central Plan Schemes, Centrally Sponsored Plan Schemes and State Plan (EAP) from Civil Deposit shall in all cases be referred to the Finance Department, irrespective of the amount involved. While referring such cases the Administrative Department should specifically indicate if Central Assistance/Additional Central Assistance for EAP due has been released by the Government of India in respect of the CP/CSP/State Plan (EAP) Schemes. Further it should be indicated by the Administrative Deptt. if the withdrawal sought for will ensure further release of Central Assistance/Central Share/Additional Central Assistance for EAP under the respective Central Plan/Centrally Sponsored Plan/State Plan(EAP) Schemes. All such proposals for release must also indicate the up to date position of Central Assistance/Additional Central Assistance for EAP received, expenditure incurred and U.C./Reimbursement Claims submitted.

g) Notwithstanding anything contained hereinbefore, funds which are lying in Civil Deposit for more than three years should not be drawn without concurrence of Finance Department. Such unspent balances lying for more than three years should be allowed to lie over. No
expenditure commitment should be made for such funds. However, funds relating to ACA for KBK, Modernization of State Police Force, Modernization of Prison Administration / OBB/Extended OBB Schemes and Programmes & Schemes under Grants recommended by the 12th Finance Commission may be released from Civil Deposit by the Administrative Departments with the concurrence of their Financial Advisors/ AFAs even if the deposits are more than three years old. Similarly any amount kept in Civil Deposit for more than 3 years, relating to relief expenditure, for which no expenditure commitment has been made and there is no further need for expenditure, will however be allowed to be withdrawn and deposited by transfer credit under the Minor Head "911-Deduct Recoveries of Overpayment" below the Major Head/Sub-Major Head from which the amount was originally drawn. This will enable the unspent amount of Relief Funds to revert back to CRF/NCCF as the case may be. Such withdrawals would be allowed by the Revenue and Disaster Management Department with the concurrence of their FA/AFA, on the recommendations of the Special Relief Commissioner, Orissa. Concurrence of Finance Department is not necessary in this case.

3. **It has been noticed that some Departments in anticipation of concurrence of Finance Department for release of funds from Civil Deposit have gone ahead with contracts work orders. They should not create any liability on these accounts without seeking permission for withdrawal from Civil Deposit.**

4. Proposal for sanction of withdrawal from Civil Deposit shall in all cases be accompanied by detailed information as indicated in the Annexure. The Drawing Officer while furnishing proposal must record a certificate to the effect that he has personally verified the correctness of deposit and that he shall be personally responsible for any double drawal or wrong drawal. Such certificate shall be recorded while furnishing information by the DDO in the Annexure, as well as on the body of the bill to be presented to the Treasury. In the sanction/release order, it is to be clearly mentioned as to whether the same has been duly concurred in by the Head of the Department/Administrative Department/Finance Department, as the case may be, in which case the Memo No./UOR No. is to be invariably quoted.

5. All proposals of release from Civil Deposit when referred to Finance Department should invariably have the detailed comments of the F.A./ A.F.A of the Administrative Department. They should always ensure that the amount proposed for withdrawal from Civil Deposit is to be utilized for the purpose for which it was sanctioned. No deviation should be made from this cardinal principle of public expenditure. The F.A./AF.A. of the Department should indicate in the file, the amount lodged in Civil Deposit, the amount withdrawn earlier, the balance left un-drawn and urgency of release. Besides, it should be stated if the amount will be utilized for the purpose it was sanctioned. Similarly the delegation made vide para 2(ii) (a)&(b) may be exercised in consultation with the 'F.A./A.F.A or F.A and C.A.O./Accounts Officer as the case may be.
6. It may kindly be noted that each deposit is a separate case for withdrawal from Civil Deposit and cases of deposits should not be clubbed together while referring the file to Finance Department. As each deposit is identified by a Treasury Challan Number, the amount to be withdrawn should always be mentioned with reference to the particular Treasury Challan Number in the proposal for withdrawal which should also be quoted invariably in the release order.

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

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

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

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

Yours faithfully,

Sd/- R.N.Senapati
Principal Secretary to Government
### Annexure

**SANCTION OF WITHDRAWAL / RELEASE OF FUNDS FROM THE CIVIL DEPOSITS**

<table>
<thead>
<tr>
<th>Challan No. &amp; Date</th>
<th>Amount of Deposit</th>
<th>Amount withdrawn</th>
<th>Balance</th>
<th>Name of the Treasury/Spl. Treasury/ Sub-Treasury</th>
<th>Head of Account from which the amount was drawn and kept in Civil Deposit</th>
<th>The nature of the claim</th>
<th>The purpose for which the provision was made in the Budget/ whether funds provided through re-appropriation</th>
<th>Whether drawn in AC Bill or Fully vouched contingent bill or other forms of bill (specify)</th>
<th>Whether Non-plan, State Plan, Central Plan or Centrally sponsored Plan (specify)</th>
<th>Whether central assistance has already been received and credited to State Govt. account in respect of the deposit now proposed to be withdrawn (furnish detail)</th>
<th>Whether necessary formalities have been completed before proposing withdrawal of funds from the Civil Deposit</th>
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<tbody>
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</tbody>
</table>

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

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

NOTIFICATION

Bhubaneswar, the 7th April, 2009.

No. BT-VI (SFC)-1/2007-20559/F— In pursuance of Article 243-I of the Constitution of India read with Sections 3 and 8 of the Orissa Finance Commission (Miscellaneous Provisions) Act, 1993 (Orissa Act 28 of 1993), the Governor of Orissa hereby makes the following amendment to the notification of the Government of Orissa in the Finance Department No.41424/F, dated the 10th September, 2008, namely: —

AMENDMENT

In the said notification, for serial No. 4 and the entries made against it in paragraph 1, the following serial and entries shall be substituted in appropriate place, namely :-

“4. Shri S.N. Sarangi, IAS, Special Secretary to Government, Finance Department .. Member -Secretary”

By Order of the Governor

Sd/- R.N.Senapati
Principal Secretary to Government
FINANCE DEPARTMENT

No. 24455 (40) /F., Dt.12.05.09
Plan (FYP)12/09

From
Shri R.N. Senapati, IAS
Principal Secretary to Govt.

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

Sub: Central Plan Scheme Monitoring System (CPSMS) in respect of Centrally Sponsored and Central Sector Scheme – Registration of Agencies with the Portal.

Sir,

I am directed to say that the Controller General of Accounts, Ministry of Finance, Govt. of India have developed Central Plan Scheme Monitoring System (CPSMS) in respect of Centrally Sponsored and Central Sector Scheme which will enable the State Government and implementing agencies to generate reports State/Scheme/Agency-wise disbursements to the State Government/Implementing Agencies.

2. This will help the State Government in monitoring the release to various implementing agencies under all the Centrally Sponsored and Central Sector Schemes. These reports will be available on CGA Web-Portal (www.cga.gov.in). The list of schemes included under the CPSMS platform are enclosed for necessary guidance. The implementing agencies receiving grants under these schemes are required to register themselves with the CPSMS portal by 15th May'09 positively. The steps for registration of Agency is indicated in the demonstration sheet enclosed as Annexure-I. Any query on these matters are addressed to cpsms-mof@nic.in.

3. I would therefore, request you to kindly instruct the concerned implementing agencies to register with the CPSMS portal by the stipulated date so as to help in building up of a comprehensive decisions support and management information system for the Centrally Sponsored and Central Sector Scheme of Govt. of India.

Yours faithfully,

Sd/- R.N. Senapati
Principal Secretary to Government
## ACA Linked Schemes

<table>
<thead>
<tr>
<th>Scheme Description</th>
<th>Plan Outlay for 2009-10</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jawaharlal Nehru National Urban Renewal Mission</td>
<td>10713.84</td>
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<tr>
<td>Accelerated Irrigation Benefits Program and other Water Resources Program</td>
<td>8700.00</td>
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<tr>
<td>Accelerated Power Development and Reforms Program</td>
<td>1760.00</td>
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<tr>
<td>Backwards Regions Grant Fund</td>
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<td>National e-Governance Action Plan</td>
<td>469.37</td>
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<tr>
<td>National Social Assistance Program</td>
<td>5109.24</td>
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</table>

NOTE: The Plan Outlay is based on the Expenditure Budget Volume-II Demand for Grants No.35 and 74 and is in Rs.Crores.

## Centrally Sponsored Schemes

<table>
<thead>
<tr>
<th>Scheme Description</th>
<th>Plan Outlay for 2009-10</th>
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</thead>
<tbody>
<tr>
<td><strong>Department of Agriculture and Cooperation</strong></td>
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</tr>
<tr>
<td>National Horticulture Mission</td>
<td>1100.00</td>
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<tr>
<td>National Food Security Mission</td>
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<tr>
<td>Macro Management of Agriculture Scheme</td>
<td>950.00</td>
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<tr>
<td>Micro Irrigation</td>
<td>400.00</td>
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<tr>
<td>Integrated Oilseeds, Oil Palm, Pulses and Maize Development</td>
<td>320.00</td>
</tr>
<tr>
<td>Technology Mission on Horticulture for NE Region including Sikkim, Uttaranchal, H.P. and J &amp; K</td>
<td>299.00</td>
</tr>
<tr>
<td>Support to State Extension Programs for Extension Reforms</td>
<td>298.00</td>
</tr>
<tr>
<td><strong>Department of Rural Development</strong></td>
<td></td>
</tr>
<tr>
<td>National Rural Employment Guarantee Scheme</td>
<td>30100.00</td>
</tr>
<tr>
<td>Indira Awass Yojana</td>
<td>8800.00</td>
</tr>
<tr>
<td>Pradhan Mantri Gram Sadak Yojna</td>
<td>10000.00</td>
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<tr>
<td>Swarnjayanti Gram Swarozgar Yojna</td>
<td>2350.00</td>
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<tr>
<td>DRDA Administration</td>
<td>250.00</td>
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<tr>
<td><strong>Department of School Education &amp; Literacy</strong></td>
<td></td>
</tr>
<tr>
<td>Sarva Shiksha Abhiyan</td>
<td>13100.00</td>
</tr>
<tr>
<td>National Program Nutritional Support to Primary Education (MDM)</td>
<td>8000.00</td>
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<tr>
<td>Rashtriya Madhyamik Shiksha Abhiyan</td>
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<tr>
<td>National Means cum Merit Scholarship Scheme</td>
<td>750.00</td>
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<tr>
<td>Strengthening of Teachers Training Institutions</td>
<td>500.00</td>
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<tr>
<td>Scheme for setting up of 6000 Model Schools at Block level as Benchmarks of Excellence</td>
<td>350.00</td>
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<tr>
<td>Adult Education and Skill Development Program</td>
<td>315.00</td>
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<tr>
<td>Information and Communication Technology in Schools</td>
<td>300.00</td>
</tr>
<tr>
<td><strong>Department of Higher Education</strong></td>
<td></td>
</tr>
<tr>
<td>Ministry/Department</td>
<td>Outlay (Rs. Crores)</td>
</tr>
<tr>
<td>-----------------------------------------------------------------------------------</td>
<td>---------------------</td>
</tr>
<tr>
<td>National Mission in Education through ICT</td>
<td>552.00</td>
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<tr>
<td>Setting up of New Polytechnics &amp; Strengthening of Existing Polytechnics</td>
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<tr>
<td><strong>Department of Drinking Water Supply</strong></td>
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<tr>
<td>Accelerated Rural Water Supply Scheme</td>
<td>7300.00</td>
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<tr>
<td>Central Rural Sanitation Scheme</td>
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<td><strong>Department of Health and Family Welfare</strong></td>
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<td>National Rural Health Mission</td>
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<td>National AIDS Control Program including STD Control</td>
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<td>National Afforestation Program</td>
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<td>National River Conservation Plan</td>
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<td><strong>Department of Land Resources</strong></td>
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<tr>
<td>Integrated Watershed Management Program</td>
<td>2021.00</td>
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<td>National Land Records Modernization Program</td>
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<td><strong>Ministry of Social Justice and Empowerment</strong></td>
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<tr>
<td>Post-Matric Scholarship &amp; Book Banks for SC Students</td>
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<td><strong>Ministry of Minority Affairs</strong></td>
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<tr>
<td>Multi Sectoral Development Program for Minorities in selected minority concentration districts</td>
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<tr>
<td><strong>Ministry of Tribal Affairs</strong></td>
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</tr>
<tr>
<td>Scheme of PMS, Book Bank and Upgradation of Merit of ST students</td>
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<td><strong>Department of Commerce</strong></td>
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<tr>
<td>ASIDE</td>
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<tr>
<td><strong>Ministry of Tourism</strong></td>
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<tr>
<td>Product/Infrastructure Development for Destinations and Circuits</td>
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<tr>
<td><strong>Ministry of Women and Child Development</strong></td>
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<tr>
<td>ICDS</td>
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<tr>
<td><strong>Ministry of Labor &amp; Employment</strong></td>
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<tr>
<td>Rashtriya Swasthya Bima Yojna</td>
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<td><strong>Ministry of Housing and Urban Poverty Alleviation</strong></td>
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<tr>
<td>SJSRY</td>
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<tr>
<td><strong>Department of Road Transport &amp; Highways</strong></td>
<td></td>
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<tr>
<td>E &amp; I for States from CRF</td>
<td>253.21</td>
</tr>
</tbody>
</table>

**NOTE:** The Plan Outlay is based on the Statement of Budgetary Estimates for Annual Plan 2009-10 provided by the Planning Commission and is in Rs. Crores.
## Centrally Sector Schemes

<table>
<thead>
<tr>
<th>Scheme Description</th>
<th>Plan Outlay for 2009-10</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Department of Road Transport &amp; Highways</strong></td>
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<tr>
<td>National Highway Authority of India</td>
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<tr>
<td>Other Schemes</td>
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<td>SARD NE</td>
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<tr>
<td>Works under BRDB</td>
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<tr>
<td>Special Program – Development of Road Connectivity (NH/State Road) in Naxalite affected Areas</td>
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<tr>
<td>Externally Aided NHAI</td>
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<tr>
<td><strong>Department of Agriculture and Cooperation</strong></td>
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<td>Agriculture Research – Crop Husbandry</td>
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<tr>
<td>National Agricultural Insurance Scheme and Weather Based Crop Insurance Scheme.</td>
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<tr>
<td>Development/Strengthening of Infrastructure facilities for production and distribution of Seeds</td>
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<tr>
<td>National Agricultural Innovation Project</td>
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<tr>
<td><strong>Department of Health and Family Welfare</strong></td>
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<tr>
<td>Re-development of Hospitals/Institutions</td>
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<tr>
<td>Pradhan Mantri Swasthya Suraksha Yojna</td>
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<tr>
<td>Research in Medical &amp; Public Health</td>
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<tr>
<td>National Rural Health Mission</td>
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<td><strong>Department of Economic Affairs</strong></td>
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<tr>
<td>Acquisition Cost of RBI stake in NABARD</td>
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<tr>
<td>Additional Levies on Motor Spirit and High Speed Diesel (Cess to Railways)</td>
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<td>Acquisition Cost of RBI stake in National Housing Bank</td>
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<td>Technology Upgradation Fund Scheme</td>
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<td><strong>Department of Industrial Policy &amp; Promotion</strong></td>
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<td>Transport Subsidy Scheme</td>
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<td><strong>Department of Information Technology</strong></td>
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<td>National Knowledge Network</td>
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<td>Electronic Governance</td>
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<td>National Informatics Centre</td>
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<td><strong>Department of School Education &amp; Literacy</strong></td>
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<td>Navodaya Vidyalaya Samiti</td>
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<td>Kendriya Vidyalaya Sangathan</td>
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<td><strong>Department of Higher Education</strong></td>
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<td>University Grants Commission</td>
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<td>Grants-in-Aid to Institutions in Technical Education</td>
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<td>Department of Micro, Small and Medium Enterprises</td>
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<tr>
<td>Prime Minister’s Employment Generation Program</td>
<td>823.00</td>
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<td>Quality of Technology Support Institutions and Programs</td>
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<tr>
<th>Department of Science &amp; Technology</th>
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<tr>
<td>Autonomous Institutions &amp; Professional Bodies</td>
<td>421.00</td>
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<tr>
<td>Research &amp; Development Support (SERC) Including SERB</td>
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<th>Department of Power</th>
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<td>Subsidy for Rural Electrification – RGGVY</td>
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<td>APDRP</td>
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<tr>
<th>Ministry of Social Justice and Empowerment</th>
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<td>Special Central Assistance to Scheduled Castes Sub-Plan</td>
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<th>Ministry of Earth Sciences</th>
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<tbody>
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<td>Indian Meteorology Department</td>
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<table>
<thead>
<tr>
<th>Department of Biotechnology</th>
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<tbody>
<tr>
<td>Research &amp; Development</td>
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<tr>
<th>Ministry of Tourism</th>
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<tbody>
<tr>
<td>Overseas Promotion &amp; Publicity Including Market Development Assistance</td>
<td>250.00</td>
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<thead>
<tr>
<th>Department of Scientific and Industrial Research</th>
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<tr>
<td>National Laboratories</td>
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<th>Ministry of Housing and Urban Poverty Alleviation</th>
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<td>Urban Transport</td>
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<tr>
<th>Ministry of Sports</th>
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<tr>
<td>Commonwealth Games 2010</td>
<td>800.00</td>
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</tbody>
</table>

**NOTE:** The Plan Outlay is based on the Statement of Budgetary Estimates for Annual Plan 2009-10 provided by the Planning Commission and is in Rs.Crores.
Steps for registration of Agency
Step 1: Open Controller General of Account’s website www.oga.nic.in
Step 2: In lower right pane of the page click link ‘Central Plan Scheme Monitoring System’
Step 3: Web page of ‘Central Plan Scheme Monitoring System’ will appear. In Upper right pane of the page click ‘Agency : Registration’
FINANCE DEPARTMENT

NOTIFICATION

The 18th June 2009


AMENDMENT

In the said notification,—

(a) In paragraph 1, against the heading Honorarium, in clauses (b), (c) and (d), after the words “Member-Secretary” wherever appear, the words “and Shri Rabi Ranjan Mallick, IAS, Director, Municipal Administration” shall respectively be inserted; and

(b) in paragraph 2, against the heading Travelling Allowance,

(i) in clause (a), after the word “members” the words “other than Shri Rabi Ranjan Mallick, IAS, Director, Municipal Administration” shall be inserted, and

(ii) the following proviso shall be added to clause (a), namely:—

“Provided that Shri Rabi Ranjan Mallick, IAS, Director, Municipal Administration, Member shall be paid Travelling Allowance and Daily allowance as admissible to his grade while touring on duty in connection with official business relating to State Finance Commission.”

By Order of the Governor

Sd/- R.N.SENAPATI
Principal Secretary to Government
FINANCE DEPARTMENT
****

No. 25514 (40)/F., Dt. 20.05.2009
F.C. (13) - 05/09

From

Shri R. N. SenapatI, I.A.S.
Principal Secretary to Government.

To

The Principal Secretaries/
Commissioner-Cum-Secretaries/
Secretaries/Special Secretaries to Govt.
(All Departments).

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

Sir,

I am directed to say that on the recommendations of the 12th Finance Commission, the Comptroller & Auditor General of India intends to introduce three additional disclosure statements relating to committed liabilities, implications of Major Policy Decisions/New Schemes proposed in the Budget and segregation of Maintenance Expenditure into Salary and Non Salary items in the Finance Accounts for the year 2008-09 so as to increase the utility of financial statements with a view to enable more informed decision making. The details are brought out in the D.O. letter No.197-AC.I/SP-II/60-2005 Vol.VI dated 19th March, 2009 of the Deputy Comptroller and Auditor General (LB & AEC) addressed to Chief Secretary (copy enclosed).

2. In the said letter, it has been stated that these three statements can be prepared by the Accountant General only if information in this regard is maintained by the State Government. It is, therefore, required to formalize a system of maintenance of the requisite data in the State Government, so that the information base can be built up for the purpose.

3. The Administrative Departments and Heads of Departments should, therefore, compile the information relating to these three statements for submission to the Accountant General (A & E), Orissa as per the following guidelines: -

4. **Committed Liabilities (i):** The FA/AFAs of the Department are required to ensure proper maintenance of the Register of liabilities and commitments as required under the OGFR to facilitate realistic preparation of budget estimates ….. (Item No.V of Annexure ‘E’ of the Delegation of Financial Powers Rules, 1978) in terms of Rule 11 and Rule 321 of OGFR Volume-I. The Heads of the Department and Controlling Officers are required to maintain control and watch over commitments and liabilities incurred so as
to keep the expenditure within the available appropriation. The State Government, while presenting the Annual Budget, are also required to furnish a statement showing the deferred liabilities i.e. (a) State’s matching share under central sponsored plan schemes not provided for in the previous years and the deficit of such state share in the current financial year; (b) Bills presented in the treasury but not encashed at the close of the previous financial year; (c) Central assistance received but not utilized at the end of a particular financial year and (d) Undisbursed amount lying in the civil deposits as required under Section 7 of the FRBM Act read with Rule 8 of the FRBM Rules.

(ii) However, no Register or reporting format has been prescribed anywhere except in the Budget Circular. Collection of information has been formalized under Rule 53 of General Financial Rules, 2005 of Government of India, which makes it obligatory for the Controlling Officer to obtain from the spending authorities, liability statements in Form GFR-6A every month starting from the month of October in each financial year and the Controlling Officer is also required to maintain a liability Register in Form GFR-6. This procedure has to be adopted by the State Government to institutionalize the flow of information. Copy of GFR - 6 and 6A are enclosed.

(iii) The Heads of Offices/DDOs are hereby instructed to furnish the statement on liability which, inter-alia, includes accounts payable towards salary/wages/pensions, accrued debt, spilled over liabilities in the form of transfer of completed Plan Schemes to Non-Plan at the end of Plan Period, State share of CSP and liabilities of incomplete projects which should be depicted in the in Col. 2 of the Statement. Thereafter the Controlling Officer should consolidate the information in the register in Form GFR-6 and submit the same to the Administrative Department. The FA/AFA of the Department should consolidate the Statement of Committed liability in five parts as in the format prescribed in Annexure- I of the copy of the D.O. letter No.197-AC.I/SP-II/60-2005 Vol.VI dated 19th March, 2009 of the Deputy Comptroller and Auditor General (LB & AEC) addressed to Chief Secretary enclosed and submit the same to A.G (A & E), Orissa with copies to Finance Department and P & C Department.

5. Implications of Major Policy decisions: The impact of policy decisions on cash flow in respect of a New Scheme is to be brought out by the Administrative Department at the time of its inclusion in the Annual or Supplementary Budget. The Controlling Officers are to furnish the list of New Schemes in the proforma indicated in Rule 100 of Orissa Budget Manual to the Administrative Department and the Administrative Department in turn should furnish the list of New Schemes to be included in the Annual/ Supplementary Budget as in Annexure-II of the copy of the D.O. letter No.197-AC.I/SP-II/60-2005 Vol.VI dated 19th March, 2009 of the Deputy Comptroller and Auditor General (LB & AEC) addressed to Chief Secretary (copy enclosed) at the time of sending the Budget proposals to Finance Department under Non-Plan and Plan. Thereafter, Finance Department would be in a position to compile the information in respect of all the Departments. Similarly, the policy decisions having an impact on Revenue Receipts are to be furnished by the Administrative Departments separately indicating the
estimated annual receipts or one-time receipt in Annexure-II to Finance Department at the close of every financial year by 15th May of the succeeding financial year.

6. **Segregation of Salary and Non-Salary portion of Maintenance Expenditure:** (i) FA/AFAs of the Administrative Departments entrusted with the execution of Maintenance works viz. Works, RD, H & UD, Water Resources, Forest and Energy Departments are to indicate the detailed heads of salary and Non-salary component of Maintenance expenditure as in Annexure-III of the copy of the D.O. letter No.197-AC.I/SP-II/60-2005 Vol. VI dated 19th March, 2009 of the Deputy Comptroller and Auditor General (LB & AEC) addressed to Chief Secretary within a month of presentation of the Annual Budget and Supplementary Statement of Expenditure to Finance Department since separate detailed head and object heads are being provided for salary and non-salary expenditure. (ii) For example, below the Minor Head-053-Maintenance & Repairs, there is a Sub-Head for Maintenance of a particular system with a 4 digit code under which there are separate detailed heads with 5 digit code for Maintenance works, Wages Salaries and Salaries of NMRs & DLRs. The provisions for Maintenance works and Salaries provided at the detailed head level are to be furnished in Annexure-III by the concerned Administrative Deptts. within the time limit stipulated above.

7. To begin with, the information relating to the above items for the year 2008-09 should be collected from the Heads of Offices by the Controlling Officers by 15th June, 2009 and sent to the respective Administrative Departments by 30th June, 2009 so as to enable them to send the information to Finance Department by 15th July, 2009.

I would, therefore, request you to kindly issue necessary instruction to the FAs/AFAs as well as the Controlling Officers and the Heads of Offices/ DDOs under your Administrative control to meticulously follow these instructions, furnish the information relating to the financial year 2008-09 by 15th July, 2009 to this Department and stabilise the process of compilation of the data each year which would help generate these useful management information for informed decision making and effective budgetary control.

Yours faithfully,

Sd/- R.N.Senapati
Principal Secretary to Govt.
Dear Shri Tripathi,

As you would be aware, the Twelfth Finance Commission (TFC) had recognized the fact transition to accrual based accounting, must be envisaged gradually in the medium term. In the interim, TFC had suggested that some additional information can be provided in the financial statements with a view to enable more informed decision making. They had indicated the same in the form of an illustrative list of eight statements that could be appended to statements presented currently.

1) Statement of subsidies given, both explicit and implicit
2) Statement containing expenditure on salaries by various departments/units
3) Detailed information on pensioners and expenditure on government pensions.
4) Statement containing information on debt and other liabilities as well as repayment schedule.
5) Statement on accretion and erosion in financial assets held by the government including those arising out of changes in the manner of spending by the government.
6) Data on committed liabilities in the future.
7) Implication of major policy decisions taken by the Government during the year or new schemes proposed in the budget for the future cash flows
8) Maintenance expenditure with segregation of salary and non-salary portion

2. The Statements relating to salaries, pensions and explicit subsidies have already been introduced in the State Finance Accounts since 2005-06. However, some of the States who have been unable to introduce a separate statement on subsidies due to non-availability of district head for the purpose are being persuaded to do the needful from 2008-09 onwards. Two more Statements indicated at (4) and (5) have since been introduced in finance accounts from the year 2007-08.

3. The remaining three statements mentioned at serial no. (6) to (8) in Para (1) above, are however, yet to be introduced in the State Finance Accounts. An exercise undertaken by this office in consultation with State’s Accountant Generals (A&E) reveals that the requisite data/information for
preparation of these three Statements would be possible only if information in this regard is maintained by the State Government. Formalising a system of maintenance of the requisite data would afford yet another opportunity for both our systems to converge. For instance, for preparation of a Statement on ’Committed Liabilities in the future’, it would be necessary to accurately record the committed liabilities of the State which by definition are accrued liabilities including inter alia accounts payable, salary/wages/pensions, accrued debt, spillover liabilities in the from of transfer of plan schemes to non plan at the end of the Plan: State’s share in centrally sponsored schemes and liabilities arising from incomplete projects etc. While some information would be available in our offices, it would need to be supported with a information which would have to be maintained by the State Government. It is therefore necessary that all committed liabilities of the States are properly indentified and suitably recorded in the liability register to be maintained in the format as prescribed in the Annex I to this letter which is largely based on the spirit of the General Financial Rule (GFR) No.6. At the end of the year it may be forwarded to the AG (A&E) for incorporation as an additional statement of committed liabilities in the State Finance Accounts.

4. The statement on the implications of major policy decisions taken by the Government during the year, intends to highlight the impact on the cash flows in the ensuing years on account of decisions or announcements made in the budget. It is, therefore, required that an assessment is made with regard to (i) nature of the policy decision and/or of new scheme, (ii) implication of the decision or scheme for receipts or expenditure or both, (iii) whether impact on cash flows are recurring or one time, (iv) in case of recurring, whether it is for a definite period or it is of permanent nature; in both cases annual estimates for impact on cash flows are required to be prepared, (v) in case of a new scheme, nature of expenditure in terms of revenue/capital and plan/non-plan and source of funding etc need to be identified for the duration of the scheme. As soon as the budget is laid in the State Assembly, requisite information in compiled form in the format prescribed at Annex II would have to be sent to AG (A&E) for incorporation as a statement in the State Finance Accounts.

5. As regards the Statement on maintenance expenditure with its segregation into salary and non-salary components, an analysis undertaken by the States’ AsG (A&E) based on the classification of expenditure under ‘major/minor/sub/detailed/object heads’ level reveals that although maintenance expenditure is specified under these heads for various grants but its further segregation into salary and non-salary components is not indicated under most of the grants/heads. To identify and segregate this expenditure, requisite information needs to be compiled in the format suggested at Annex III. For the same, necessary instructions would have to be issued by the State Government to all the concerned departments/units to segregate the salary and non-salary components of the maintenance expenditure whatever it is earmarked and to book them separately under the respective heads of the specific grants. Moreover, in case of any grant where maintenance expenditure in being incurred but it is not shown separately due to non-availability of the separate detailed/objects heads, requisite instructions
also need to be issued, in consultation with the AG (A&E), to open the relevant heads so that correct depiction of the maintenance expenditure could be reflected.

6. I shall be grateful if you kindly issue the instructions as deemed necessary regarding compilation of the information as detailed in Para (3) to (5) above so as to facilitate the process of introducing the three additional statements (indicated at serial no 6 to 8 in Para 1) in State Finance Accounts for the financial year, 2008-09. The efforts so far on the introduction of the five statements (mentioned above at sr no. 1-5) have added much value to the financial information available. It is hoped that the same initiative would be taken with regard to the statements mentioned above.

I may add here that the information intended to be conveyed through these additional statements would not impact the other accounting statements in the Finance Accounts but would prove to be an indicator of the estimates of future cash flows and commitments that would provide for an extremely well informed and scientific resource gap analysis and budgeting for the future years. Hence, I invite your personal attention to this initiative. In case of any clarifications, you are welcome to contact both, this office and the office of the State AG (A&E). I look forward to hearing from you.

Yours sincerely,

Sd/-

(A. N. Chatterji)

Shri Ajit Kumar Tripathy
Chief Secretary
Government of Orissa
General Administration Deptt.
Orissa Secretariat
Bhubaneswar – 751 001
Form GFR 6
[ See Rule 53 and Rule 58. (1) ]

Office of ........................................
Grant No. ........................................

Liability Register for the year ........................

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Designation of Disbursing Officer</th>
<th>Month of Report</th>
<th>Serial number in Liability Statement</th>
<th>Nature of Liability</th>
<th>No. &amp; date of indent or connected letter</th>
<th>Agency on which indent is placed</th>
<th>Estimated Cost</th>
<th>Permissible excess over the estimated cost, in any</th>
<th>Total Liability (Cols. 8+9)</th>
</tr>
</thead>
<tbody>
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<td>1</td>
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</tbody>
</table>
NPTE :- 2, 3 and 4 will be operated upon only in the Register of Liabilities maintained by the Controlling Officers in respect of the case reported by their Disbursing Officers.

* If the balance of commitment is to be discharged during more than one financial year, the year-wise break-up of the amount should be indicated.
Form GFR 6 - A
[ See Rule 53 ]

Office of …………………………………
Grant No. ……………………………….

Liability Register for the month of ……………………………….

Part – I – Statement of Liabilities incurred during the month of report

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Nature of liability</th>
<th>No. and date of indent or connected letter</th>
<th>Agency on which indent is placed or demand is made</th>
<th>Estimated cost</th>
<th>Permissible excess over the estimated cost, if any</th>
<th>Total liability (Col.5+Col.6)</th>
<th>Probable month in which the expenditure will be accounted for in the departmental expenditure statement</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
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<td></td>
<td></td>
<td>Expenditure likely to be incurred</td>
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</tr>
</tbody>
</table>
**Part – II – Payments made against Liabilities and Liabilities cancelled or finally paid off**

<table>
<thead>
<tr>
<th>Month in which Liability was reported</th>
<th>Serial No.</th>
<th>Record of payment</th>
<th>Balance commitment</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>(a) Month and year</td>
<td>(b) Amount</td>
<td>(a) Amount</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

**NOTE - 1** - In Col.2, the number to be entered will be the serial number of the liability in the Liability Statement in which it was first reported.

**NORE – 2** - In the Remarks column, the following information should also be given:

(i) If payment against a liability is likely to be made, not in the month originally indicated, but in some other month, the latter should be indicated. If change, in the month of payment is the only information to be given in respect of a liability, the Columns to be used will be 1, 2 and 5.

(ii) Similarly, if the whole or part of a liability has been cancelled or otherwise extinguished, the fact may be mentioned and brief reasons given.
### Part – III – Progressive amount of outstanding commitments

<table>
<thead>
<tr>
<th>Month in which liability was reported</th>
<th>Serial No.</th>
<th>Balance commitments</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>(a)</td>
<td>(b)*</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Amount</td>
<td>Year(s) in which the balance of commitments is likely to be discharged</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
</tbody>
</table>

**Total**

NOTE – 1 – This is a list of liabilities which are pending, that is, those which have not been paid off or otherwise extinguished or cancelled.

NOTE – 2 – In Column 2, the number to be entered will be the serial number of the liability in the Liability Statement in which it was first reported.

* If the balance of commitments is to be discharged during more than one financial year, the year-wise break-up of the amount should be indicated.

* If the balance of commitments is to be discharged during more than one financial year, the year-wise break-up of the amount should be indicated.
## Annexure – I

### Statement on Committed Liabilities of the State in Future

(As on 31.03.2010)

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Nature of the Liability</th>
<th>Amount (Rs in crore)</th>
<th>Likely Sources from which proposed to be met</th>
<th>Likely year of the discharge</th>
<th>Liabilities discharged during the current year</th>
<th>Balance Remaining</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Plan</td>
<td>Non-Plan</td>
<td>States Own Resources</td>
<td>Central Transfers</td>
<td>Raising Debt (Specify)</td>
</tr>
<tr>
<td>I</td>
<td>Accounts Payable*</td>
<td></td>
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<tr>
<td>1</td>
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<td>Total</td>
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<tr>
<td>II</td>
<td>State’s Share in Centrally Sponsored Schemes</td>
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<tr>
<td>III</td>
<td>Liabilities in the form of transfer of Plan Schemes to Non-Plan Heads</td>
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<tr>
<td>IV</td>
<td>Liabilities Arising from Incomplete Projects</td>
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<td>1</td>
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<td>V</td>
<td>Others/Miscellaneous</td>
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</tbody>
</table>

*Account payable includes the committed liabilities in the form of non-plan salary expenditure, pensions, interest payments, accrued debt, bills pending for payments etc.
## Annexure II

Statement of Implications for Major Policy Decisions during the Year on New Schemes Proposed in the Budget for the Future Cash Flows
(As on 31.03.200_)

(Rs. in crore)

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Nature of Policy Decision/ New Scheme</th>
<th>Implication for</th>
<th>In case of Recurring, Indicate the annual estimates of impact on net cash flows</th>
<th>Indicate the nature of Annual Expenditure in terms of</th>
<th>Likely Sources from which Expenditure on new Scheme to be met</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Receipts/Exp/Both</td>
<td>Recurring/One Time</td>
<td>If on time, indicate the impact</td>
<td>Definite Period (Specify the period)</td>
<td>Permanent</td>
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</tbody>
</table>


### Statement on Maintenance Expenditure of the State in Future

(As on 31.03.200_)  

(Rs. in crore)

<table>
<thead>
<tr>
<th>Grant No.</th>
<th>Name of the Grant</th>
<th>Heads of Expenditure</th>
<th>Plan/Non-Plan</th>
<th>Description/ nomenclature of maintenance account head</th>
<th>Components of Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Major</td>
<td>Minor</td>
<td>Sub-head</td>
<td>Detailed Head</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Sub Major Head</td>
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</table>
FINANCE DEPARTMENT

NOTIFICATION

Bhubaneswar the 22nd July, 2009.

No. BT-VI (SFC)-4/2009-34528/F— In pursuance of Article 243-I of the Constitution of India read with Sections 3 and 8 of the Orissa Finance Commission (Miscellaneous Provisions) Act, 1993 (Orissa Act 28 of 1993), the Governor of Orissa hereby makes the following amendment to the notification of the Government in the Finance Department No.41424/F, dated the 10th September, 2008, namely: —

AMENDMENT

In the said notification, in paragraph 2 and 9, for the words, figures and commas “30th June, 2009”, the words, figures and commas “31st October, 2009” shall be substituted.

By Order of the Governor

Sd/- R.N. Senapati
Principal Secretary to Government
From

Shri R.N. Senapati, I.A.S.
Principal Secretary to Govt.

To

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

Sub: Regulation of Expenditure out of the Annual Budget for the year 2009-10.

Sir/ Madam

I am directed to say that the Appropriation Bill for the financial year 2009-10 has been passed by the State Legislature and enacted. The Administrative Departments are now authorized to incur expenditure on the basis of the provisions made in the Annual Budget for 2009-10.

2. The Annual Plan Outlay in the Government Sector has been increased from the level of Rs.7300.00 crore in 2008-09 to Rs.7615.83 crore for 2009-10. The State Plan expenditure during the first quarter of the current financial year has been much less than the required level of 15% of the Annual Plan Outlay. The Administrative Department are, therefore, requested to draw-up a mentionable monthly target of Non-Plan and Plan expenditure for the remaining part of the financial year and effectively utilize the Budget Provision under Non-Plan and Plan. In view of the recession in the economy and decline in revenue receipts in the first quarter of the financial year, it is imperative to observe economy and avoid wasteful expenditure and at the same time take steps to optimize revenue collection from the existing sources.

3. The thrust would be on outcomes by utilizing the budgeted outlays in a planned time schedule. Resources should flow in such a manner that maximum number of projects gets completed and returns flow back to the economy to enable the State Government to ensure greater flow of funds from Government of India and other sources. The completion of incomplete projects identified under Zero Based Investment Review should get top-most priority. The identified projects are enlisted at page 151-168 of Budget at a Glance 2009-10.

4. In keeping with the above mentioned objectives, while sanctioning funds, the Administrative Departments are required to observe the following guidelines:

   (i) The slow down of the economy has adversely affected the revenues of the State Government for which it is required to enhance the capacity to leverage more non-debt creating funds i.e. grants from the Centre as well as external agencies. Besides, the Secretaries of Administrative Departments should ensure that there is adequate progress in collection of State’s own revenue as per the targets set...
by the Chief Secretary. These targets fixed by Chief Secretary are the minimum which the concerned Departments must achieve. Unless this is achieved, the fiscal targets fixed in the Annual Budget of 2009-10 may not be achieved and there would be dislocation in achievement of plan targets.

(ii) The collection of State’s own Tax and Non-tax revenue during the 1st quarter of the finance Year has registered a decline. There is an urgent need to arrest the decline and step of collection of revenue to achieve the internal target fixed by the Chief Secretary. The Secretaries of Revenue earning Departments like Excise, Transport, Energy, Revenue & Disaster Management, Forest & Environment, Steel & Mines, Water Resources, H & UD etc are to work out month wise break up of the annual target fixed by Chief Secretary and communicate the same to the field units under intimation to the Finance Department. **They are to review the collection of revenue on monthly basis and take remedial measures in the next month to make good the shortfall, if any.**

(iii) In terms of the provisions of the Fiscal Responsibility and Budget Management Act, 2005, the Secretary of each Administrative Department should take steps to curtail unproductive expenditure, enhance revenues and channelize more resources for faster economic development of the State. They should also ensure achievement of revenue target, particularly collection of arrear revenues, timely utilization of Central Assistance and submission of Utilisation Certificate at regular interval, completion of projects identified under Zero Based Investment Review, systematic follow up action for compliance to the audit observations and recommendations of the Standing Committee etc as these items would come up for close scrutiny by the Legislature and Public Accounts Committee.

(iv) **Creation of Capital Assets and Reduction of Non-Plan Revenue Expenditure**: Close attention should be paid to expenditure on creation of Capital Assets, completion of projects, reduction in Non-Plan Revenue Expenditure including the cost of operation of various services.

(v) The funds should be released basing on definite action plan for achieving the target fixed for the year. **The Secretaries of Administrative Departments are requested to review physical achievement against expenditure by 15th of every month for which quantifiable quarterly targets should be fixed from the beginning of the year for better monitoring.**

(vi) Statutory dues viz, Sales Tax (VAT & CST), Municipal Tax, compensation for land acquisition etc, as well as electricity dues and Rents, Rates and Taxes etc. should be cleared on the basis of provision made in the Budget as and when due after due verification
and scrutiny. If any delayed payment surcharge is levied, it would be the personal responsibility of the concerned Head of Office / DDO. Current Municipal taxes, Electricity and telephone charges including undisputed arrears should be paid in time out of the existing budget provision and rebate where-ever available should be availed.

(vii) The allocation for the year under M.V., Telephone, T.E. and office expenses shall be so distributed that it lasts till the end of the financial year.

(viii) While releasing funds, priority should be given for programmes / schemes where expenditure is reimbursable and for completion of the incomplete projects, especially completion of the projects identified by the Administrative Department under the Zero Based Investment Review.

(ix) The maintenance expenditure under Non Plan for Roads, Buildings, Urban Water Supply, Rural Water Supply, Major Medium & Minor Irrigation, Flood Control work etc. should be invariably linked to specific assets and certificate regarding proper utilization may be obtained from the beneficiaries / users. Identification of work, estimates, tendering and execution thereof should be expedited. Identification of critical maintenance works should be finalized by the respective Administrative Departments and approval and Monitoring Committee should be obtained at the earliest. The Administrative Department should review the physical and financial progress bi-monthly and submit a report to Finance Department for appraisal by the Monitoring Committee.

5. Expenditure with respect to outlays provided for specific work programmes under Normal State Plan Schemes like Biju KBK, Gopabandhu Gramin Yojna (GGY), Biju Jyoti, BKVY, Mo Kudia, Jalanidhi etc is to be expedited. At the same time, the expenditure under the following resource tied schemes should be given utmost priority and necessary steps taken from the beginning of the financial year to ensure optimum utilization of the provisions instead of keeping them unutilized till the fag end of the year and then seeking concurrence of Finance Department for Civil Deposit.

i) Externally Aided Projects under State Plan

ii) RIDF projects under State Plan

iii) All Resource Tied up schemes of State Plan like ACA for KBK, Backward Region Grant Fund, Rashtriya Krishi Vikas Yojana, Tribal Sub-Plan, National Programme for Adolescent Girls, National Social Assistance Programme, National E- Governance Action Plan, Jawaharlal Nehru National Urban Renewal Mission (JNNURM), Accelerated Power Development Reform Programme, Rural Electrification (State share of RGGVY), Grants under 1st Proviso to Article 275(1) of the Constitution, AIBP, One Time ACA and 12th Finance Commission recommended grants for Heritage Conservation, Consolidation & Strengthening work in the Chilika
Lake, Development of Comprehensive, Sewerage System in the Capital City of Bhubaneswar.


v) CSP & CP schemes

vi) State’s own plan schemes like Biju KBK, Gopabandhu Gramin Yojana, Biju Gram Jyoti, Mo Kudia and Madhubabu Pesnion Yojana.

vii) Modernisation of Police force, Prison administration and security related expenditure under Non-Plan.

viii) Relief expenditure

6.1 Government of India, in the Ministry of Finance, Department of Expenditure in para-IV of their Office Memorandum No. 7(3) E (00RD)/2006 dt. 22.07.06 and in para –IV of O & M No 7(3)E – COORD/2006 dt. 08.08.06 have stipulated that no amount will be released to any State Government which has defaulted in furnishing UC for grant-in-aid released by Central Government in the past without clearance from the Ministry of Finance. The State Government are required to furnish monthly returns of plan expenditure to respective Ministries / Departments along with report on amounts outstanding in the Public Account in respect of Central Assistance and Centrally Sponsored Schemes. All Departments are to expedite submission of UC in respect of Central Assistance pending as on 01.04.2009. This can be ensured through close monitoring of the pace of expenditure and submission of utilization certificates so as to leverage more Central Assistance.

6.2 In view of the guidelines and stipulations imposed by Govt. of India, the Secretaries of the Administrative Deptts. should monitor submission of utilization certificate/reimbursement claims for obtaining central assistance and loan assistance under EAPs and RIDF and other tied-up scheme so that liquidity can be maintained in the State Govt. account and funds received can be utilized to obtain further assistance.

6.3 While scrutinizing proposals for sanction of expenditure during the year 2009-10, the progress of submission of Utilization Certificate in respect of expenditure incurred upto the preceding month and expenditure incurred during 2008-09 should be reviewed.

6.4 The same degree of vigilance is required to be maintained in respect of Central Plan and Centrally Sponsored Plan Schemes as well as any new programmes/schemes launched by Government of India and the release of central assistance should be vigorously pursued with the Line Ministries. The release of Central Assistance and the Progress of submission of utilization certificate may be reviewed each month by the Secretaries of the Administrative Departments and proposals for release of fund under CP & CSP shall invariably indicate the result of such review. A copy of such review report shall be furnished to Finance Department (Plan Finance Branch) by 15th of each succeeding month.
7. In the interest of management of Ways & Means position of the State Government, the flow of expenditure should be evenly paced and commensurate with the revenue receipts. However, it is noticed that in the month March the level of expenditure is almost more than double of monthly average of the preceding months which puts avoidable strain on the Ways & Means position and on the Government machinery. Therefore, there is an urgent need for careful planning to avoid rush of expenditure towards the year—end. So also efforts for collection of revenue should start from the beginning of the year. Keeping this in view, necessary preparation should be made for sanction and utilization of funds. Accordingly, issue of sanction order for release of funds and allotment should be expedited. The total allotment including supplementary provision should be communicated by 31.12.09 or at the latest by 31.01.10 in case of re-appropriation or additional allotment. Similarly the process of issue of sanction orders for release of funds as well as surrender of Budgetary provision should be completed by 27th February’2010. In order to avoid last minute rush it is hereby indicated that the last date for submission of bills to the Treasuries in the financial year 2009-10 will be 10th March 2010 for claims under other Contingency, Machinery, Equipment, Vehicle, Share Capital, Subsidy, Loan and 15th March, 2010 for other claims. Apart from this, budgetary funds will in no case be transferred to Civil Deposit.

8.1 The detailed DDO-wise Budget Allotments for the financial year 2009-10 need to be fed into the Central Server at the Directorate of Treasuries & Inspection, Orissa, (DT & I(O)) Bhubaneswar in terms of Finance Department Circular No. TRD-26/06-29765(40)/F., dated 22.06.2009 and the time schedule indicated therein, in order to enable the Treasuries / Special Treasuries / Sub Treasuries in the State to check the claims contained in the bills against budgetary allotment under Orissa Treasury Management System (OTMS). It may be pointed out here that the system would not accept any bills after 31st July, 2009 without detail DDO-wise budget allotment being made available through the system.

8.2 Instructions were issued in para 8 (ii) of Finance Department circular No.20515 (225)/F dt.06.04.09 for communication of DDO wise allotment by the Controlling Officers to the respective Treasuries and Sub-Treasuries for entry in their Control Registers. The Treasuries and Sub-Treasuries were instructed to insist on full accounting classification i.e. detailed description of Head of Accounts from the Major Head to the unit of appropriation in the Bills presented for drawal. Therefore, the OTMS is to record the unit-wise expenditure allowed against the provision made in the Vote on Account 2009-10 and account for the expenditure against the provision for these units in the Annual Budget 2009-10 so as to avoid double drawal against the same provision made in the Vote on Account and in the Annual Budget 2009-10. The Director of Treasuries and Inspection should issue necessary instructions to the Treasuries and Sub-Treasuries in this regard.

8.3 The Controlling Offices should also account for the allotment issued against the Vote on Account provision for 2009-10 against the provision made in the Annual Budget 2009-10 in case of budgetary allotments kept outside the purview of OTMS in order to guard against double drawal against the same provision made in the Vote on Account and in the Annual Budget, 2009-10.
9. The Administrative Departments, while sanctioning expenditure out of the budgetary provisions should observe the following guidelines meticulously.

(i) Creation / filling up of posts, purchase of vehicles and equipment as per stipulations of F.D.O.M. dt.14.3.2001 and FD Memo No. 32861/F., dt.3.8.04

Finance Department have already issued orders for abolition of 75% of base level vacant posts vide O.M. NO. 32861/F dt. 03.08.2004. No. 55764/F dated 31.12.2004 and Memo No. Bt(V)-47/2004-2449(45)/F dt. 15.1.2005. It would not be possible to entertain any proposal relating to creation of new posts/ filling up of vacant posts / upgradation of existing posts till such time Administrative Department issue the abolition orders, submit a consolidated return and furnish the proposal through the Secretary of the Department. Reference to Finance Department for creation of posts/ filling up of vacant posts should be made only if the posts are essential and required for providing basic services or for developmental needs.

(ii) Proposal for purchase of new vehicles can be given to Finance Department on replacement basis only Unless the Secretary of the Department certifies that all the condemned vehicles have been disposed off and sale proceeds deposited into Government account and that there is availability of a Driver for the vehicle to be purchased, the proposal for purchase of vehicle shall not be entertained in Finance Department.

(iii) Sanction for purchase of Machinery and equipment may be accorded by the Administrative Departments within the limit of sanction indicated in Para-11. Such proposal need not be referred to Finance Department.

(iv) Budgetary support to public sector undertakings in shape of share capital or loan has to be project/programme specific. For sanction of expenditure from these provisions, prior concurrence of Finance Department will be necessary. The Administrative Departments should place specific project proposals before the Project Approval Committee (P.A.C.) and refer the proposals for sanction of expenditure for concurrence of the Finance Department supported by the decision of the PAC. While referring the file to the Finance Department, the Administrative Department should invariably indicate the outstanding dues, if any, recoverable from the public sector undertaking and the total amount of share capital investment made and loan advanced to the PSU. If any of the institutions/organizations are in default in payment of State Government dues including guarantee fee, dividends of earlier years etc, or further release in shape of grant, ways & means advance, loan of share capital should be proposed and made. Similarly no budgetary provision shall be released or guarantee proposals would be considered unless Escrow accounts are operated and stipulations contained in F.D. resolution No. 11311/F dt. 19.03.2004 are fully complied with.

(v) Sanction of budgetary support to cooperative institutions in shape of share capital or loan has to be project/programme specific. For sanction of these provisions, prior approval of the Empowered Committee is necessary. The Administrative Department shall sanction expenditure within the budgetary limits only with the prior concurrence of the Finance Department. Proposal
for concurrence of the Finance Department should be supported by the decision of the Empowered Committee. The cases of default in payment of State Government dues and non-compliance regarding operation of Escrow accounts shall not qualify for release of any budgetary provision or providing State Government guarantees as enumerated in sub-para (iv) above.

(vi) Any sanction/release of funds for implementation of any scheme of the State Government in shape of Grant-in-aid or Subsidy by the Administrative Department would subject to the limit indicated in sub para (x) and concurrence of Finance Department would not be required in such cases. However, sanction of subsidy (including managerial subsidy), grant-in-aid in favour of the public sector undertakings and cooperative organizations etc. including food subsidy in favour of the Orissa State Civil Supplies Corporation shall be made after adjustment of outstanding Government dues including Guarantee Fees and will require prior concurrence of the Finance Department. These releases would also be subject to opening of Escrow Account mentioned in sub-para (iv) above. The release would be considered based on progress of utilization of the fund earlier released.

(vii) Grant-in-aid salary to Universities/ Engineering Colleges, Non Government Aided Educational Institutions, other organizations which are regularly in receipt of grant-in-aid from Government, shall be sanctioned on quarterly/monthly basis by the concerned Administrative Department with the concurrence of FA/AFA of the Department and approval of the Secretary of the Department at the existing scale of pay and rate of D.A without reference to the Finance Department subject to abolition of 75% of the base level vacant posts as on 01.04.2004 in respect of such institutions in terms of the Finance Department letter No. 32861 (45)/F., dt. 03.08.2004 and No. 55764/F dated 31.12.2004 and Memo No. Bt.(V)-47/2004-2449(45)/F dt. 15.01.2005 and submission of consolidated information. However the limit as prescribed in Para-11 will be applicable to other grants excepting in case of Grant-in-aid salary. Further, before sanction, the Administrative Departments should insist upon utilization certificate/ expenditure statement after 30.06.2009 in respect of grant-in-aid released up to 31.03.2009. For release of fund during the first quarter, such certificate may not be insisted upon. In all cases of sanction of grant-in-aid, it should be ensured that the amount sanctioned does not exceed the provision authorized by the Legislature. While sanctioning Grant-in-aid for the last quarter ending on 31.03.2010, the Administrative Departments should ensure that utilization certificate for quarter ending 30.9.2009 has been received. (Where ever stipulations have been imposed at the time of admitting schedules for the regular budget proposals of 2009-10 for Post-budget scrutiny, the sanction and release of funds in such cases would require prior clearance of Finance Department.

(viii) Pre-matric and post matric scholarship for SC & ST students may be sanctioned subject to budgetary limit after the Secretary of SC & ST Development Department is satisfied that fund released during the previous year has been fully and properly utilized and actually the intended beneficiaries have got the benefit. Savings Bank Accounts for individual students should be opened to ensure that funds are received by the student concerned. In no case, such funds be parked in the Bank Account of the
concerned DDOs. **Budgetary release under this unit does not require the concurrence of Finance Department.**

(ix) Sanction and release of funds towards the provision made for purchase of equipment /medicine/bedding, clothing etc. for Primary Health Centres, Ayurvedic Hospitals, Medical Colleges & Hospitals, District Hospitals etc. may be made by the Health and Family Welfare Department observing prescribed formalities as agreed to in the UOI No. 394/F., dated 06.04.2004 of Finance Department. The Administrative Department must ensure that funds are allocated to the appropriate disbursing authority in time and fund should be drawn only by observing the formalities for the purchases as and when payment is due on supply of equipment, medicines/bedding, clothing etc. Prior concurrence of Finance Department is not required for this. In case of lapse of fund it shall be the responsibility of the Administrative Department.

(x) **All other sanction of funds under Non-plan and State plan schemes should be made by the Administrative Departments with the concurrence of FA/AFA (in the absence of F.A) and approval of the Secretary of the Department, in suitable instalments (monthly, bi-monthly or quarterly, as it may suit the specific schemes/projects) not exceeding Rs.700.00 lakh at a time under Non Plan and Rs.1500.00 lakh at a time under Plan for which prior concurrence of the Finance Department would not be necessary. While sanctioning expenditure and communicating allotment, the stipulations made in F.D OM No. 10954/F dt.14.03.2001 (relating to austerity measures) read with FD OM No. 32861(45)/F dt.03.08.2004 and No. 55764/F dt.31.12.2004 should be scrupulously followed.**

10. Notwithstanding the limit of sanction indicated in para 11, the Administrative Departments are authorized to sanction funds in respect of Central Plan and Centrally Sponsored Plan Schemes to the extent of assistance received (irrespective of the amount) from Government of India; but in no case the sanction will exceed the limit authorized by the Legislature. They are also fully authorized to sanction funds towards matching state share under the Centrally Sponsored Plan Schemes commensurate with the quantum of central assistance received. Concurrence of Finance Department will not be required in these cases. However, in case, advance sanction of State matching share or central share pending receipt of central assistance is deemed absolutely necessary, the Administrative Department will have to obtain prior concurrence of the Finance Department in case of non-salary items only with full justification. The salary component of continuing schemes may be sanctioned up to end of December, 2009 in anticipation of receipt of Central Assistance. **In cases where there is short fall in matching State share owing to inadequate provision, steps should be taken to utilize the existing provision first and thereafter seek augmentation at the supplementary stage so as to utilize the central assistance made available. Even in the absence of state matching share, the central assistance actually received may be utilized under the existing sanctioned schemes without concurrence of Finance Department but not under new schemes for which prior concurrence of Finance Department is necessary.**
11. Any sanction exceeding Rs. 700.00 lakh at a time under Non-Plan and Rs. 1500.00 lakh at a time under State Plan, Central Plan or Centrally Sponsored Plan Schemes excluding salary components shall be made with the prior concurrence of Finance Department except those mentioned in para 10, 13, 14, 15, 16 & 17. Administrative Departments shall indicate the UOR No. and date relating to concurrence of Finance Department in the sanction order. In case of sanction by the Administrative Department at their end, the number and date of the diary of the FA/Finance Section may be indicated. No bill exceeding Rs. 700.00 lakhs under Non-Plan and Rs. 1500.00 lakh under Plan shall be entertained by Treasury/Special Treasury/Sub-Treasury Officers without the concurrence of Finance Department excepting those specified in para 10, 13, 14, 15, 16 & 17. Releases under schemes stipulated for post Budget scrutiny by P & C and Finance Department would require prior concurrence of P & C/Finance Department as the case may be irrespective of the amount involved.

12. While furnishing proposals for sanction of expenditure to Finance Department, the Administrative Departments should indicate the financial outlay and physical programme content of the schemes, the physical targets fixed for the year and achievements during the previous year under the respective schemes in the enclosed proforma in Annexure. The Administrative Department should also make similar review while sanctioning funds at their level for work content of various schemes under Non-Plan and Plan and endorse a copy to Finance Department.

13. The restrictions in para 11 will not apply to sanction of funds for expenditure on account of Central Plan and Centrally Sponsored Plan Schemes (both State share and Central share) where adequate Central Assistance is available, 12th Finance Commission Grants, 12th Finance Commission recommended level of expenditure for maintenance of Roads & Buildings, Education and Health Sectors under Non-Plan, Relief, Modernisation of State Police Force, Modernisation of Prison Administration and other security related expenditure, RIDF, Rural Electrification works under Biju Gram Joyti, Grant-in-aid (salary) for Aided Educational Institutions, and other tied up schemes of State Plan like Special ACA for KBK, Backward Region Grant Fund, Tribal Sub-Plan, National Programme for Adolescent Girls, National Social Assistance Programme, Accelerated Power Development Reform Programme, Jawaharlal Nehru National Urban Renewal Mission (JNNURM), National E-Governance Action Plan (NEGAP) Grants under 1st Proviso to Article 275(1) of the Constitution, Slum Development etc. ACA for EAPs, One time ACA, Biju KBK, Gopabandhu Gamin Yojna (GGY), BKVY, Rashtriya Krishi Vikas Yojana, National Rural Health Mission, Jalanidhi, Madhubabu Pension Scheme, SOAP, ODP, NOAP Supplementary Nutrition Programme, Nutrition for Adolescent Girls and Mid Day Meal Programme, National Family Benefit Scheme (State Plan), Central Plan Schemes like ICDS, Balika Samridhi Yojana, National Nutrition Mission, World Bank Assisted ICDS-III Project and Swayam Sidha Yojana operated by Women and Child Development Department. Release of funds for schemes funded out of ACA for KBK, ACA for EAPs essential schemes Women & Child Development Department and the schemes under 12th Finance Commission Grants as well as recommended level of Non Plan Revenue expenditure will be further regulated by the provisions of para 14, 15, 16 & 17 respectively.
14. Budgetary provision made for different schemes in KBK districts out of ACA for KBK can be released by the Secretary of the concerned Department with concurrence of the FA/AFA (in the absence of F.A.) subject to the following stipulations:-

(i) The fund may be released in suitable instalments depending on the progress of work and utilization of funds allotted earlier for the programme.

(ii) **Funds drawn from Treasury for utilization shall not remain idle for more than 15 days (except in case of L.C.).**

(iii) The total release of fund shall be strictly limited to the budgetary allocation and any release beyond budgetary allocation will be construed as misconduct and dereliction of duty on the part of the officers concerned enjoining liability for disciplinary action under the provision of OCS (CC&A) Rules, 1962 and under the FRBM Act, 2005.

(iv) In case of utilization of fund by the Engineering Departments through Letter of Credit, specific requisition shall be made to Finance Department in the name cover of Sri R.N.Das, Under Secretary, Finance Department indicating on the top of the requisition letter “L.C. FOR KBK DISTRICTS” in bold letters. The L.C shall be released by Finance Department within 10 days from the date of receipt of the requisition and the L.C. so issued shall remain valid up to 90 days from the date of issue.

(v) The requisition of LCs for other programmes should not be mixed up with the projects or release for KBK districts.

(vi) While releasing funds, the Secretary of the Department must be satisfied that the fund released earlier has been utilized or likely to be utilized within a period not exceeding 15 days (except in case of L.C.).

(vii) In case the fund released remains idle for more than 15 days, the Secretary of the concerned Department will be personally responsible for such financial indiscipline and responsibility will be fixed on erring officers.

(viii) Normal prescribed procedures for purchase/tender etc. should be followed by the Administrative Department/Executing Agency as per guidelines or/and Government orders issued from time to time.

15. The following guidelines shall be followed for release of budgetary provision made for the Externally Aided projects.

(a) The limit sanction of expenditure whether as loan or grant-in-aid to implementing agencies by the Administrative Department contemplated in para-11 shall not be applicable.

(b) The Administrative Departments will release funds to the implementing agencies to the extent of reimbursement claims filed during the preceding month within the approved budgetary allocation for the scheme. Filing of reimbursement claims should be closely monitored. **Full amount indicated in the Loan/Credit Agreement of the Project, for withdrawal, should be drawn, through regular filing of reimbursement claims, failing which, the State Government would be required to pay commitment charges to the External Donor Agency.**
c) In case of the Externally Aided Projects of the Engineering Departments whose expenditure are regulated through Letter of Credit, then existing procedure will continue. However, the Controlling Officers should separately furnish requisition on monthly basis to Finance Department for authorization of Letter of Credit in respect of each EAP indicating the amount required, reimbursement claim submitted against previous authorization as well as ACA received.

d) In spite of the aforesaid mechanism for expeditious release of funds, if there is delay in the pace of implementation of any Externally Aided Project, the matter will be seriously viewed. Money, however, should not be drawn and kept idle or parked in bank account.

16. Release of funds under SOAP, ODP, NOAP schemes, Madhubabu Pension Scheme, Supplementary Nutrition Programme, Nutrition for Adolescent Girls and Mid Day Meal Programme, National Family Benefit Scheme (State Plan), Central Plan Schemes – ICDS, Balika Samridhi Yojana, National Nutrition Mission, World Bank Assisted ICDS-III Project and Swayam Sidha Yojana operated by Women and Child Development Department and scholarships for ST/SC/OBC etc. by ST & SC Development Department and S & ME Department will be made as per the following guidelines without referring such cases to Finance Department:-

a) Funds may be released in suitable instalments (monthly/bi-monthly/quarterly) as may be decided by the Administrative Department.

b) While releasing funds, the Administrative Department should ensure that funds released earlier has been utilized in full and necessary utilization certificates have been obtained and sent to proper quarters.

c) The total release of funds shall be strictly limited to the budgetary allocation taking into account actual number of beneficiaries existing.

17.1 Expenditure under 12th Finance Commission recommended grants for Heritage Conservation, Panchayatiraj Institutions, Urban Local Bodies, Consolidation & Strengthening work in the Chilka Lake, Development of Comprehensive Sewerage System in the Capital City of Bhubaneswar, Health, Education & Maintenance of Roads, Buildings, Forests as well as recommended level of Non Plan Revenue Expenditure for Health & Education and maintenance of Roads, Buildings & Forests is to be regulated by the Administrative Department in consultation with FA/AFA of the Department on the basis of the recommendations of the High Level Monitoring Committee (HLMC) observing the prescribed procedure. While releasing funds, the Administrative Department must ensure that funds released in previous year has been utilized or are likely to be utilized within a period of 3 months calculated from the date of fresh sanction. However, grants for Urban Local Bodies and Panchayatiraj Institutions should be released within 15 Days of its receipt from Government of India failing which the State Government will have to pay interest. Emphasis should also be laid on prompt submission of Utilization Certificate to Government of India in the prescribed format for obtaining the subsequent instalments of the grants. Except for requisition of Letter of
Credit, no reference should be made to Finance Department for sanction of expenditure/release of funds under the above schemes. However, no liability should be created by way of addition of staff under these schemes without specific prior concurrence of Finance Department.

17.2 The current financial year, 2009-10, is the last year of the award period of Twelfth Finance Commission; thereafter Twelfth Finance Commission recommended grants shall not be released by Govt. of India. Further, grants-in-aid recommended by the Commission for five year period 2005-2006 to 2009-2010 have to be utilized by 31.03.2010. The Ministry of Finance in Department of Expenditure have required the State Governments to furnish the utilization/completion certificate by 1st March, 2010 for obtaining the final release of grants recommended by the 12th Finance Commission. The concerned Administrative Department have been instructed in Finance Department Letter No.22240 (11)/F dt.24.04.09 to furnish utilization/completion certificates in respect of 12th Finance Commission recommended grants for the years 2005-06 to 2007-08 by 15.05.2009 and for grants relating to 2008-09 by 30.06.2009. They have also been asked to draw an activity schedule to ensure utilization of grants relating to the year 2009-10 by 31.12.2009 and submission of utilization/completion certificates to Finance Department by 15.01.2010 for onward transmission of the same to Govt. of India before the stipulated time frame. Any deviation from this time schedule will deprive the State Government of the full amount of grants recommended by the 12th Finance Commission. It will be personal responsibility of the respective Controlling Officers for timely utilization of the grants and submission of utilization/completion certificate.

18. Payment of advance to ordnance factories, which are units of Government of India, towards procurement of arms and ammunitions under the scheme of Modernization of Police may not be referred to Finance Department. The Administrative Department shall take such decisions keeping in view the delivery of the arms/ammunition in the respect of past advances.

19.1 To avoid excess drawal, allotment for salary should be watched at the level of Administrative Departments/Controlling Officers/DDOs and Treasuries. Salary allotment should be released at a time under Non-Plan and State Plan. In case of continuing Central Plan and Centrally Sponsored Plan schemes, salary allotment can be issued for 9 months at a time in anticipation of receipt of Central Assistance till December, 2009 and last quarter release shall be subject to receipt of funds from Government of India and allotment under Non-Salary shall be regulated depending on the release of Central Assistance. The current salary should be paid first and arrear salary would be paid if it can be accommodated within the existing budget provision. But in case of retired employees/deceased employees the arrear should be cleared at the first instance on priority basis.

19.2 Re-appropriation of funds within the units of Pay, DP, DA and HRA to meet any shortfall in respect of such units may be made at the level of the Administrative Departments without reference to Finance Department for facilitating drawal of revised salary under ORSP Rules, 2008 within the current financial year. Allotment issued under the unit DP against the provision made in the Vote-on-Account 2009-10 for the employees who continue to draw salary in
the pre-revised scale should now be booked against the distinct provision made in the Annual Budget 2009-10.

19.3 In Paragraph-21 of Finance Department Resolution No.54080/F. PCC-51/2008, Dated 16th December, 2008 it was stipulated that the current salary/pension and family pension in the revised scale would be given with effect from 01.12.2008 and 40% of the arrears would be given in the year 2008-09 and balance 60% of the arrear salary would be paid in 2009-10 of which half of such arrear salary will be credited to the respective GPF Account of the employees. Now provision has been made in the B.E. for 2009-10 for drawal of 30% of arrear salary and pension arising out of revision of pay and pension instead of 60% stipulated earlier. Separate instructions will be issued by Finance Department for drawal of such arrears. No drawal should be made before issue of instructions by Finance Department in this regard.

19.4 While clearing the arrear salary, priority should be given to court cases and for those who have retired or died or likely to retire by 31.3.2010.

20. Release of funds from Civil Deposit would be regulated in terms of Finance Department circular No.WM-15/2008-20523(225)/F Dt.06.04.2009.

21. SR 242 of Orissa Treasury Code, Vol. I stipulate that money should not be drawn from the Treasury unless it is required for immediate disbursement. It is, however, observed that some of the DDOs/Controlling Officers are drawing funds from the Treasury/PL Account/Civil Deposit and depositing in various Banks or keeping funds un-utilized in form of cash, Bank Draft, DCR etc. This sort of drawal and retention of money outside the State Government Account is in clear violation of the said provisions of OTC Vol.I. This affects the ways and means position of the State Government. Any withdrawal of funds by the DDOs and parking them outside the Government account shall be seriously viewed. The Administrative Department may issue instructions to all the DDOs accordingly and ensure that no Government money is kept outside the Government account by any DDO under their administrative control. If in future, such un-authorized parking of money is noticed, the concerned DDO shall be personally liable for recovery from his personal entitlements including his retirement benefits and he shall be liable for disciplinary action under Rule-15 of the OCS (CC & A) Rules, 1962 Un-spent balance of funds drawn out of the budget provision for the year 2009-10 should be deposited in Government Account within 31.03.2010, such un-spent balances should, on no account be carried over to the next financial year, as it will deflate the expenditure of the subsequent year on its refund to Government Account.

22.1 The Controlling Officers are to reconcile their expenditure with the Accountant General (A&E), Orissa as required under Rule-319 of O.G.F.R. Volume-I as per verification schedule fixed by Finance Department in Letter No.Bt-II (Bt)-09/2009-34199 (225)/F., dt.21.07.09. The Controlling Officer-wise expenditure statement furnished by A.G. (A&E), Orissa should from the basis of reconciliation.
22.2 The Treasury/Sub-Treasury Officers or the DTI(O), as the case may be, are to furnish printed as well as soft copy of monthly expenditure statement of each DDO to the respective Controlling Officers, on requisition, indicating the TV Nos to facilitate identification of misclassified expenditure, if any, and their booking under proper Head of account and Sector/scheme like Non Plan/ State Plan/ C.P./ C.S.P. On receipt of the Demand for Grant-wise expenditure from the A.G.(A&E), Orissa, the F.A./A.F.A. of the Department should cause a review of the same by the Secretary of the Administrative Department along with the result of reconciliation every quarter and submit to Finance Department a certificate stating that accounts of the previous quarter have been reconciled with the A.G.(A&E), Orissa by the Controlling Officers under their administrative control.

22.3 Besides this, the Engineering Department & Forest Department must ensure submission of monthly Accounts to the Accountant General (A&E), Orissa by the 10th of the succeeding month. In case of delay, the monthly salary bills of the defaulting Divisions shall not be entertained by the Treasuries/Spl. Treasuries/Sub-Treasuries. The Treasuries are also to submit the monthly accounts by 8th of the next month, failing which responsibility will be fixed and appropriate action will be taken.

22.4 The Treasuries/Spl. Treasuries/ Sub-Treasuries are to keep watch over timely submission of D.C. Bills against funds drawn in A.C. Bills. In case of default in submission of D.C. Bills for funds drawn in A.C. Bills, after 30 days from the date of drawal, no other bill of the defaulting D.D.Os should be entertained till receipt of any proof regarding submission of D.C. Bill.

23. **The Secretary of each Administrative Department may review progress of monthly expenditure under Non Plan & Plan, revenue receipts, utilization of Central Assistance, completion of projects included under Zero Based Investment Review, reconciliation of Accounts with Accountant General (A&E), Orissa, submission of D.C. Bills and submit a report in this regard indicating the constraints and remedial measures taken/required to enhance collection of revenue and facilitate even pacing of expenditure, by 15th of the succeeding month with copies to Finance Department and Planning & Coordination Department. Monthly review shall also cover collection of arrear revenues and follow up action on Audit compliance together with the observations made in the report of C & A.G.**

24. Wherever references to Finance Department are necessary for sanction of funds out of the budgetary provision, the concerned files should be first examined by the F.A./A.F.A. of the Administrative Department and recommendation clearly recorded. All sanction orders to be issued by the Administrative Department, where prior concurrence of Finance Department is not necessary in accordance with the aforementioned guidelines, should be vetted by the F.A./A.F.A. of the Administrative Department and approved by the Secretary of the Department.

Yours faithfully,

Sd/- R.N.Senapati
Principal Secretary to Government
Annexure

Statement showing Physical/ Financial progress under different Non-Plan/State Plan/Central Plan/Centrally Sponsored Plan Schemes during the year 2009-10 of __________________________ Department.

1) Name of the scheme ______________________________________

2) Whether Non-Plan/State Plan/Central Plan/Centrally Sponsored Plan
   _________________________________________________________

3) Budget provision for the scheme during the year ________________

4) Amount Sanctioned so far:
   a) State share _______________________________________
   b) Central Share (CP & CSP) ___________________________

5) Expenditure incurred so far:
   a) Salary & Wages _________________________________
   b) Works/other component ___________________________

6) Physical progress made:
   a) Target _____________________________
   b) Achievement___________________________

7) Achievement in previous year: _____________________________

8) In case of Centrally Sponsored Plan:
   a) Amount released as Central share _____________________
   b) State share released _______________________________

9) In case of Central Plan:
   a) Central assistance received_____ _____________________
   b) Corresponding release by Govt. of Orissa against the Central
      Assistance released ________________________________

10) Remarks ______________________________________________

Financial Advisor/
Asst. Financial Advisor,
_______________Deptt.
FINANCE DEPARTMENT
***

No.39063 (40)/F., Dt.21.08.09
WM-27/09

From
Shri R.N.Senapati, I.A.S.
Principal Secretary to Govt.

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

Sub :- Regulation on Audit & Accounts brought out by the Comptroller & Auditor General of India.

Sir,

I am directed to say that the Principal Accountant General (Civil Audit) has forwarded a soft copy of Regulation on Audit & Accounts brought out by the Comptroller & Auditor General of India containing general principles of auditing and accounting which is required to be disseminated among the State Government Departments, autonomous bodies and Government Companies for internalizing a contents of the regulation. A copy of the regulation is available on the web site www.cag.gov.in.

A soft copy of the aforesaid regulation is also being hosted in the Finance Department web-site http://www.orissa.gov.in/finance/index.htm.

I would, therefore, request you to issue necessary instructions to the Heads of Departments, Subordinate Officers, Autonomous Bodies and Government Companies under the control of each Department to download the regulation from the above web-sites for reference and record and hold discussions on its content among the Officers & Staff to develop awareness about the Audit & Accounts Regulation.

Yours faithfully,

Sd/- R.N.Senapati
Principal Secretary to Govt.
FINANCE DEPARTMENT

No. 41401 (40) /F.,
Bt-I-18/09

dt. 03.09.2009

From
Sri R.N. Senapati, IAS,
Principal Secretary to Government.

To
All Secretaries to Government.

Sub: - Proposals for Supplementary Statement of Expenditure for the financial year 2009-10.

Sir / Madam,

I am directed to say that Supplementary Statement of Expenditure for the financial year 2009-10 is likely to be presented in the Orissa Legislative Assembly some time in the month of November, 2009. The exact date would be decided in consultation with the Parliamentary Affairs Department. Accordingly, proposal for inclusion in the Supplementary Statement of Expenditure are required to be submitted to Finance Department strictly in accordance with the guidelines indicated below so as to enable Finance Department to present the Demands for Supplementary Grants in time.

2. As you are aware, the impact of global economic meltdown and economic recession has adversely affected the resource mobilization efforts of the State. State’s share from Central taxes and duties has already been reduced by Rs.2128.94 cr. when compared with our estimate in B.E. (VoA) presented in February, 2009. Further, as envisaged under the Orissa Fiscal Responsibility and Budget Management Act, 2005 no additional expenditure should be incurred without corresponding resources being firmed up or without reducing equivalent amount of expenditure somewhere else. Hence, there is little scope for substantive provision at the Supplementary stage unless the proposed expenditure is backed by equal amount of firmed up resources. In view of the rise in the interest rate, borrowings are to be limited and there has to be greater reliance on our own resources. Besides fiscal deficit in the B.E. for 2009-10 is 4.4% of GSDP which is to be brought down to 4% of GSDP as prescribed by Govt. of India.

3. The State Government has implemented several welfare measures during the last year and the current year, which include provision of rice @2.00 per K.G., requirement for additional constables and other police personnel and the like. Availability of funds is to be ensured for these programmes. Similarly funds are required for State’s own plan schemes like Gopabandhu Gramin Yojana, Biju KBK Yojana, Madhubabu Pension Yojana, Biju Gramijyoti Yojana, and the provision of cycles to ST & SC Girls Students etc. Besides, resources for Annual Plan Outlay of Rs.9500.00 Crores has been approved by Planning Commission for the year 2009-10.
4. It is very often seen that Supplementary Provision is being made without due care and caution which results in surrender of funds. Time & again this has been adversely commented upon by the C&A.G of India almost in all Audit Reports. Therefore Supplementary Budget should not be prepared in a routine manner but should receive personal attention of the concerned estimating and controlling officer so that the proposals are based on actual need and are in accordance with the exiting policies of the Government. The FRBM Act, also envisages that the budget provision should be made on realistic basis. Section 8 (3) of the said Act stipulates that shortfall in revenue and excess of expenditure over the pre specified level on account of any new policy decision should be offset by suitable measures to curtail expenditure elsewhere or by augmentation of revenue. Section 8 (5) of the said Act, further provides that Supplementary Estimate should be accompanied by corresponding curtailment of expenditure to fully offset its fiscal impact in relation to the targets of the Annual Budget as well as Medium Term Fiscal Plan (MTFP).

5. Keeping in view the above stipulations, Supplementary Schedules under Non Plan and State Plan may be furnished in the following cases.

**Recoupment of Advance from OCF.**

a) Sanction of Advance from Orissa Contingency Fund (OCF) has been issued from time to time and it is seen that a substantial amount is outstanding for recoupment. In absence of recoupment, it would not be possible to sanction further advance to meet any urgent requirement.

b) While submitting schedules for recoupment, the letter No. and the date of the sanction of OCF advance and details of head of account should be clearly indicated.

c) The recoupment of OCF advance has to be made within the available ceiling communicated by the P&C Deptt. in case of Plan Sector and by Finance Department in case of Non Plan Sector. If the available plan ceiling becomes insufficient, the Administrative Department may approach P & C Department for consideration of additional financial ceiling for the purpose. In case of OCF advance under Non Plan, the concerned Departments have to first locate savings within the budgetary allocations available at their disposal and if it is not possible to locate any savings, then they may move Finance Department with the schedule for substantive provision for recoupment of the OCF advance.

6. **Additional requirement under State Share for Centrally Sponsored Plan Schemes.**

(a) Additional requirements under State Share for Centrally Sponsored Plan Schemes should be fully provided subject to the stipulations that the concerned Administrative Departments must satisfy that they have fully utilized the Central Share along with the State Share provided so far and substantial progress has been made in submission of Utilization Certificates. It may be noted that if the outstanding UCs are not submitted by 30.9.2009, it will not be possible to provide additional funds towards State Share in Supplementary Budget.
(b) In respect of flagship programmes like SSA, National Rural Health Mission etc. full state matching contribution should be provided under State Plan provided there is firm commitment of release of GoI share. If the existing budget provision is found to be inadequate, P & C Deptt. may be approached for the same.

7. **Regularization of Advance Expenditure incurred by way of Authorization.**

Engineering Departments have been authorized (under para 3.7.1(b) of the OPWD Code Vol.-I) to go ahead with the works and to incur expenditure in absence of budget provision. Regularization of such expenditure should be processed indicating savings / specific source of funding, if any, for Supplementary provision both under Non Plan and Plan, as the case may be.

8. **Provision against Firm Commitment**

(a) Where Central Assistance has been received or where firm commitment from Central Govt. is available but provision has not been made in the Budget Estimate for 2009-10, Supplementary provision may be proposed for Central Share and State Share. Copies of relevant letters should be placed in the file and such proposals are to be processed through the Planning and Co-ordination Department.

(b) Probable savings under other schemes along with the State matching share where the assistance from Centre is remote should be indicated for diversion so as to avoid unnecessary surrender at the close of the financial year. While processing additional provision for continuing schemes under CP and CSP, the Administrative Departments should indicate the total allocation of central share so far received, expenditure incurred and utilization certificates submitted for the amounts received up to 31.03.2009, failing which the proposal for additional provision shall not be considered.

(c) Items of expenditure of inevitable and inescapable nature to which Government stand firmly committed to at the post-budget stage requiring enhancement of Non-Plan / State Plan ceiling should be proposed with reference to the particular policy decision or Government order and concurrence of Finance Department and Planning & Co-ordination Department as the case may be.

9. **Additional provision for EAP, RIDF, KBK etc. & projects under zero based investment review.**

(a) Additional provision for EAPs financed by external agencies like World Bank, JBIC, JICA, DFID and ADB etc. and projects financed by NABARD and other resource tied up schemes shall be considered only where firm commitment of release of fund has been received and the existing provision does not commensurate with the resource estimate approved by the Planning Commission for such schemes. However, additional provision will be considered basing on the progress of expenditure and the likely date of completion of such projects. Besides
projects identified for completion under zero based investment review shall also be considered for provision of additional fund, wherever there is requirement basing on the progress of the project and the likely date of completion of the project. Full requirement for the projects under RIDF (NABARD assisted) and other resource tied up schemes will be provided depending on the commitment of the Administrative Department to fully utilize the additional provision.

(b) Substantive provision may be allowed under resource tied schemes.

(c) Except for the State’s flagship schemes like Gopabandhu Grameen Yojana, Biju K.B.K. Yojana, Biju Gram Jyoti Yojana etc., no reallocation from the existing budgetary provision shall be made under State Plan.

10. Diversion of Fund

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

11. Provision of Fund for New Schemes and New Services

a) New Schemes

In case of new schemes under Non-Plan, State Plan, Central Plan & Centrally Sponsored Plan, either administratively approved by Government of India or where firm commitment has been received from Government of India for release of funds during 2009-10, provision may be made provided prior concurrence of P & C Department and Finance Department is taken.

b) New Service

When re-appropriation is not feasible or a new service is involved, proposal for Supplementary provision shall be taken up, provided that supplementary provision for a “New Service” need not be proposed, if all preliminaries for execution have not been completed and the amount proposed cannot be spent during the balance period of the financial year.

12. Provision under Award of 12th Finance Commission

In case of award of 12th Finance Commission, if the provision made in the Annual Budget Estimate for 2009-10 either under Plan or Non-Plan is less than the level recommended by the Finance Commission or actual requirement, additional provision may be taken depending on the recommended level and actual requirement, as the case may be. In this connection proceedings of the 10th meeting of HLMC issued vide FD letter No.40705, dt.31.8.2009 may be referred to.
13. **Payment of Guaranteed Loans under One Time Settlement (OTS) Scheme**

The State Government have discharged liabilities through one-time settlement due to default in payment of guaranteed loans by some State Government Public Sector Undertakings, Co-operatives etc. These amounts have been paid directly by the Finance Department out of the budget provision made under Demand No.5 and have been sanctioned as loan to the concerned defaulting organizations. In order to regularize the matter, the concerned Administrative Department will have to submit necessary supplementary proposals under the relevant functional head of Account. The amount will be adjusted by contra-credit against the amount already paid and there shall be no cash outgo. It will be an accounting adjustment only and will be shown as expenditure under Non-Plan as loans and advances to the beneficiary organizations under the relevant function/ programme.

14. **Decretal dues and Land Acquisition charges**

(a) A special review of all such claims which have gone to Courts or likely to be taken to Courts shall be conducted for assessing the likely requirements. It is also desirable to provide for unforeseen expenditure arising from Court decree. Amounts required for satisfaction of Court decrees in respect of Land Acquisition Cases, which have no scope for appeal should be proposed for inclusion in the Supplementary Budget under the “charged section”. All proposals for decretal dues should be furnished with sufficient justification with firm decision of Government to implement the orders of the Hon’ble Court without going for further appeal or revision.

(b) Normal Land Acquisition charges for projects/schemes should be proposed in the “voted section” under the detailed heads meant for the project / scheme. Since delay in payment of decretal dues may lead to further legal complications and payment of penal interest, such payments should be carefully assessed. Non-payment of land acquisition charges for want of provision may also result in delayed execution of projects/schemes for which such requirement should be properly assessed and proposed in the Supplementary Budget.

15. **Additional Provision for Dearness Allowance (D.A.)**

Additional provision @ 22% has been provided in the B.E. for 2009-10 towards D.A. Government of India is expected to announce D.A. for its employees very soon. Hence, a provision for 5% D.A. may be proposed by locating savings, if any.

16. **Additional Provision for Pay**

(i) Except for salary no provision for additional expenditure under Non-Plan shall be allowed. Wherever required, it should be met only by locating savings from the existing provision for re-allocation.

(ii) It is seen that reappropriation proposals are being referred to Finance Department for augmentation of fund under the unit “Pay”. The A/D are therefore required to clearly workout the shortfall, if any, under “Pay” head and assess the
additional requirement and submit proposal to Finance Department and P&C Department with sufficient justification. It should be borne in mind that the Administrative Departments must ensure adequate provision for payment of regular salary of the employees before asking for arrear salary on account of revision of pay.

(iii) 30% arrear on account of revision of Pay has been provided in the B.E. for 2009-10. In the meantime Govt. of India have decided to pay 60% arrear arising out of such revision to their employees. The Departments may clearly assess their requirement on account of arrear of 30% (i.e. from 40% to 70%) and propose to Finance Department and Planning & Co-ordination Department for additional requirement with sufficient justification, if there is any shortfall.

(iv) In certain cases, in lieu of abolition of posts, if fresh creation of posts on “consolidated salary” has been approved with the concurrence of Finance Department, the consolidated salary requirement in respect of such contractual appointees should be separately worked out indicating the details of the contractual posts sanctioned, the rate of consolidated salary and the requirement for current financial year. This should be shown separately as “consolidated pay for contractual appointees” (Code No.01004).

17. Additional requirement of Grant-in-Aid salary

The additional requirement of GIA salary for the current year at the existing rate of DP and DA both under Non-Plan and State Plan in respect of those who are in receipt of the Grant-in-Aid may be worked out after taking into account the existing provision. Similarly where all legal forum have been exhausted and the payment is to be made as per the latest direction of the Hon’ble Courts, some provision should be made to meet the current dues with due regard to the Court order. Since Cabinet has approved the principle of payment of arrear grants-in-aid which is legally payable within a period of ten years, specific provision is also to be made for arrears during 2009-10.


(a) The Power Distribution Companies and the Chief Engineer PH (Urban) are raising the issue of non-payment of outstanding electricity dues and water charges of Government Offices. All Administrative Departments are, therefore, requested to verify the actual requirement for clearance of outstanding electricity dues and water charges which are free from dispute. Wherever possible, equivalent savings should be located to meet the additional requirement.

(b) It is seen that municipal taxes in respect of Government buildings are not being paid in time. As a result urban local bodies are facing difficulties in providing basic amenities to the citizens due to paucity of funds. All Administrative Departments and Heads of Departments are, therefore, requested that the outstanding municipal dues should be assessed properly and additional requirement may be provided in the Supplementary budget, if the requirement cannot be met out of savings located elsewhere.
(c) Similarly provision is to be made for House Rent and with justification for arrear HR of rented office buildings.

19. **Communication of allotment and Supplementary Provision**

It has been noticed that after taking supplementary provision, funds have not been fully utilized for some reasons or other and have been surrendered. This is not a sound budgetary practice, which has been adversely commented upon by the C & A.G. of India time and again. Hence, Administrative Departments and Controlling Officers are required to ensure that allotment of the budgetary provision is communicated in time and Supplementary provision is fully and properly utilized. The total allotment including supplementary provision after approval by Legislature should be communicated by 31.12.2009 or at the latest by 30.1.2010 in case of reappropriation or additional allotment. The allotment issued thereafter shall not be entertained by the concerned Treasury Officers.

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

As pointed out in the preceding paragraph, due to improper assessment of the requirement of funds at the Supplementary stage, huge amounts are being surrendered/diverted/remain unutilized or in some other cases, excess expenditure is incurred. Therefore, all Administrative Departments should make realistic assessment of requirement for the Supplementary so that scarce resources can be utilized effectively, efficiently and in a prudent manner. Sound fiscal management is, therefore, of vital importance to Govt. Further, the FRBM Act envisages that budget provision should be made on realistic basic. Hence, it is made clear that any deviation in this regard would attract personal liability under the provision of the FRBM Act.

21. **Time Schedule**

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

(a) In case of non-plan, the draft schedules should reach Finance Department latest by 23.09.2009 and the non-plan schedules duly admitted by Finance Department shall be returned to the Administrative Department by 07.10.2009.

(b) The plan schedules should be processed and forwarded to Planning and Coordination Department by 23.09.2009.

(c) The draft schedules under plan schemes after concurrence of Planning & Coordination Department should reach Finance Department by 07.10.2009.

(d) The plan schedules with concurrence of Finance Department shall be returned to Administrative Department by 12.10.2009.

(e) Five copies of non-plan and State plan schedules duly concurred in must reach the Finance Department by 16.10.2009.
Unless the schedules duly admitted by P & C Department and Finance Department are submitted to Finance Department by the due dates as indicated above, it will not be possible to include the proposals of the Administrative Departments in the Supplementary Statement of Expenditure. The Concerned Administrative Department will be responsible for non-inclusion of any Supplementary Estimate submitted after the deadline indicated above.

All Heads of the Departments and Controlling Offices are being informed. This circular is being placed in the website of Finance Department at www.orissa.gov.in/finance for information of all concerned.

Yours faithfully,

Sd/- R.N.Senapati
Principal Secretary to Government
FINANCE DEPARTMENT
*****


From
Sri J.K. Mohapatra, IAS,
Principal Secretary to Govt.

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

Sub:- Preparation of Revised Estimate for 2009-10 and Budget Estimate for 2010-11.

Sir/Madam,

I am directed to say that the process of formulation of Revised Estimate for 2009-10 and Budget Estimate for 2010-11 shall have to be initiated and completed in time so as to enable Finance Department to present the budget in the Orissa Legislative Assembly at the appropriate time. In this connection, attention of all Departments/Heads of Department/ Controlling Officers is invited to the general instructions contained in Chapter-III of Orissa Budget Manual for formulation of Budget Estimate. The following supplementary suggestions may be taken into consideration while framing the Revised Estimate for the current year, 2009-10 and the Budget Estimate for the ensuing year 2010-11.

2. You are all aware that the global economic recession has slowed down the economic activities throughout the world. This has affected the Indian economy as well as the economy of the State. As a result there has been a decline in collection of own tax, non tax revenue and devolution of share tax. On the other hand, revision of pay and pension in respect of a large number of employees / retired employees of State Govt. has not yet been made. As such, the arrear on account of revision of salary will further increase over and above the budgeted 30% arrear salary and pension. Besides, the revised pay of College and University teachers, teachers of Medical and Technical colleges and Judicial officers will have to be accommodated. Constraint in realization of resources and increase in revenue expenditure during the current financial year would further enhance revenue deficit which would shrink the fiscal space for capital and plan expenditure. Further, State Govt. have introduced and implemented several new schemes for the benefit of the common man. Biju KBK Yojana, Gopabandhu Grameen Yojana, Biju Gramjyoti Yojana, Mo Kudia Yojana, Madhubabu Pension Yojana and subsidized rice to BPL families are a few instances of such schemes. All these State Sector Schemes require huge funds to be operationalized. With the increase in revenue expenditure and decrease in tax collection because of worldwide recession and other factors, the State Govt. may have to resort to higher borrowing during 2009-10. Keeping all these in view, utmost care is to be taken while preparing the BE for 2010-11 and RE for 2009-10.
3. **Receipts for 2009-10 (RE) and 2010-11 (BE)**

**Revised Estimate of Receipts for 2009-10:**

(i) Pre-actuals of the State's revenue receipts for the year 2008-09 have been made available to the State Government by the AG (A&E), Orissa. The Revised Estimates are to be formulated on the basis of the previous year's actuals, current year's trend and any other specific factors, which may yield additional revenue in course of the year. Special emphasis is to be given on collection of arrears and pursuing disposal of cases pending in different courts of law. Various decisions taken in the meeting held under the Chairmanship of Hon'ble Minister, Finance & Excise on 03.08.2009 and circulated in F.D. letter No.37321(9), dt.7.8.2009 should be implemented fully. The expected revenue yield from these measures may also be factored in.

(ii) As pointed out earlier, a number of new schemes have been implemented along with the revision of pay and pension which require huge funding. Besides, the annual plan outlay of Rs.9500.00 crore has been approved by the Planning Commission for the year 2009-10. Thus there is a tremendous pressure on State's resources. All these call upon all concerned to mobilize adequate resources to fund the requirements. Following the recommendations of the 12th Finance Commission, Govt. of India have discontinued the system of on-lending the loan portion of Central Assistance under State Plan. The onus is now on the State Govt. to make good the shortfall in Central Assistance by resorting to additional market borrowings, the limit of which is to be determined by GoI. Further, there will be a shortfall of Rs.353.56 crore in respect of receipt of share in Central Taxes & Duties. Besides, global recession has led to decline in collection of State’s own tax and non-tax revenue. Collection of State’s own tax and non-tax revenue does not show an appreciable increasing trend. In order to tackle these eventualities and to reduce our dependence on borrowings to achieve debt sustainability, it is imperative to augment our resources. Unless additional revenue is generated or substantial savings is located or surrendered/replaced through prioritization of expenditure, it may not be possible to accommodate the additional provision either under Non Plan or under State Plan. Income that will accrue from disposal of idle and unused machineries, equipments, condemned vehicles, scraps and unserviceable stocks and stores and disposal of unviable Horticulture, Soil Conservation, Animal Husbandry, Fish Farms and Cold Storages etc. should be taken into account while formulating the revised estimates.

(iii) The level of receipts likely to accrue from all the sources indicated above should be furnished in a small write up and the details may be furnished (detailed head-wise) in the format as in **Annexure-I**.

(iv) Loans outstanding as on 01.04.2008, recovery due during 2008-09 etc. in respect of loans sanctioned by Govt. to PSUs, Cooperatives, Local Bodies and Govt. servants etc. should be furnished as per the proforma in **Annexure-I (A)**.

(v) Similarly, details of Budget Estimates for loans recovery for 2010-11 should be indicated separately in **Annexure-I (B)**.
4. **Budget Estimate of Receipts for 2010-11** – Essential items to be taken into account while estimating revenue receipts for 2010-11 (BE).

(vi) The estimates of revenue and other dues to Govt. should be prepared taking into account the need to accelerate collection. While estimating revenue receipts for 2010-11, the factors indicated in para-3(a) may also be taken into account. In no case, the estimates of revenue receipts for the year 2010-11 shall be less than 10% over the revised estimate for 2009-10. Estimates of revenue receipts for 2010-11 should be shown in Annexure-1.

(vii) Revenue Estimates for 2010-11 should indicate anticipated receipts from additional resource mobilization measures implemented or likely to be implemented during 2010-11.

(viii) Non Tax Revenue is estimated to grow @ 7%-8% as per the Medium Term Fiscal Programme. This has also been assumed for projection of own tax and non tax revenue during the 11th plan period.

(ix) However, keeping in view the additional expenditure commitments and higher plan outlay, steps should be taken to augment State’s own revenue by at least 15% more than the previous period and reduce the unproductive expenditure as far as possible.

(x) Item-wise sources of revenue receipts under Heads “Other Receipts” and “Miscellaneous” should be indicated in the estimate.

(xi) A list of organizations from whom guarantee fees and dividends are due, should be furnished in a separate statement indicating the arrears as on 01.04.2009 and the current demand.

5. **Special Statement on Collection of Arrear Revenue:**

(i) In respect of items of tax and non tax revenue receipts, the up to date collection of arrears upto September, 2009 need to be indicated along with anticipated arrears to be collected during the current year. The probable arrear receipts as on 01.04.2010 and the expected receipt for 2010-11 should be separately shown with justification. The list of all court cases in which revenue are locked up, should also be furnished separately along with the Annexures (Annexure-II & III).

(ii) In the meanwhile, report of the C&AG, India on revenue receipts for the year ending 31.03.2008 has been laid in the OLA on 14.2.2009. The report inter alia brings out cases of under assessment /escapement from assessment/loss of revenue on account of short levy etc. Proper follow up action on such observations in the audit report would yield additional revenue. The report also contains the details of outstanding arrear tax and non-tax revenue. Persistent efforts should be made to collect the arrears. Hence, the reasons of accumulation of arrears, steps taken to collect the arrear along with arrear, if any collected/to be collected should be indicated year-wise i.e. for the previous year, current year and ensuing year and also a write up on action taken/contemplated on the observations of C&AG in the report for 2007-08 should be attached to Annexure-II & III (Tax & Non Tax Revenue).
(iii) Interest due/outstanding on loans sanctioned by State Govt. to PSUs/Cooperatives/Local Bodies etc. loan-wise should be furnished along with steps taken to recover the dues in Annexure-IV.

(iv) Administrative Department should also specifically indicate the position of dividends received/receivable from PSUs/Companies under their jurisdiction in Annexure-V.

6. **Estimates of Capital Receipts, i.e. Recovery of Loans & Advances:**

   The estimate should include repayment of loans sanctioned to PSUs/Cooperatives/Local Bodies etc. The up to date loan-wise outstanding position and endeavors made to realize the amount due, should be furnished in Annexure-VI.

7. **Priority Areas for Augmentation of Revenue for preparing 2010-11 Budget Estimate and 2009-10 Revised Estimate:**

   While making resource estimates, the following aspects may be taken into consideration.
   i) Revenue likely to accrue on compliance of observations of C&AG in their Report for 2007-08 and earlier years.
   ii) Strengthening the revenue machinery to step up revenue collection.
   iii) Generation of additional revenue through disposal of idle and unused road rollers, equipments, condemned vehicles etc.
   iv) Disposal of unviable assets.
   v) Rationalization of user fees in hospitals and other areas.
   vi) Revision of fee structure for pipe water supply/industrial water rate.
   vii) Collection of arrear revenue.

8. **Revised Estimate of Expenditure for 2009-10**

   (i) Revised Estimate has been defined in Rule-54 of Orissa Budget Manual. The said Rule, inter alia, envisages “assuming that, at the time of the preparation of the estimates, the actuals of the first three months of the current year are available, then the Revised Estimate should be arrived at by adding to those actuals the requirements of the next nine months, which should be made on an appropriate calculation, such as the actuals of the corresponding nine months of the previous year, with due allowance for the special features that prevailed during that period and those that are anticipated in the current year”. Further, the Revised Estimate for the current year are prima facie the best indicator as to what the Budget Estimates for the coming year should be.

   (ii) It may be noted that mere inclusion of increased provision in the Revised Estimates carries with it no authority for incurring additional expenditure and does not dispense with the obligation on the part of the Department to obtain necessary supplementary grants or re-appropriation. Re-appropriations or supplementary grants will not, therefore, be sanctioned unless separate proposals are received in the Finance Department. The recent circular on Supplementary statement of
expenditure for 2009-10 issued vide Finance Department letter No. 41401 dated 3.9.2009 may be referred to.

(iii) Equalization grants being received from Govt. of India under recommendation of the 12th Finance commission for Education, Health, Maintenance of Roads and Buildings etc. is conditional to the State providing/attaining normative level of expenditure assessed by the Commission for the State. Accordingly, required allocation for the earmarked purposes has been made in the Budget Estimate for 2009-10. The respective Departments while preparing their Revised Estimates for 2009-10 must give due consideration to the fact that the earmarked 12th Finance Commission grants meant for improving the quality and delivery of services through regular maintenance of roads, providing schools, health care facilities including provision for essential items for rural health facilities etc. and the Non Plan Revenue Expenditure (NPRE) level taken together do not fall short of the level recommended by the 12th Finance commission for 2009-10. While furnishing budget estimates of these grants the physical and financial targets and achievements there on need to be furnished in Annexure-VII.

9. Essential items to be taken into account while estimating Revised Estimate of the Expenditure for 2009-10.

Keeping the overall priorities in mind, the Departments may formulate the Revised Estimates for 2009-10 in respect of the following items.

i) All outstanding OCF advances should be recouped in the Supplementary Budget.

ii) The arrear pay and allowances for those who have already retired but not paid so far, should be met out of the existing budget provision at the first instance and any deficit to meet further, requirement for the year 2009-10 may be clearly worked out.

iii) The existing budget provision of electricity dues should be utilized in ensuring timely payment of electricity charges to distribution companies on regular basis. Further, it has come to the notice of FD regarding non payment of water charges by Govt Offices. All Departments, should, therefore, verify the actual requirement for clearance of outstanding electricity dues and water charges which are free from disputes. Wherever possible, equivalent savings should be located to meet the additional requirement.

iv) Depending on the progress of submission of Utilization Certificates for Central Assistance already received, level of existing budget provision, the amount for which UCs/Expenditure Statement have been furnished to Govt. of India, additional provision under Central Plan Centrally Sponsored Plan Schemes for utilizing Central Assistance in time, may be allowed. But, the Administrative Department should clearly justify with reference to Central Assistance received Utilization Certificate furnished and commitment to ensure full utilization within the current financial year, 2009-10.
v) Additional requirement of grant-in-aid salary for the current year under Non
Plan and State Plan in respect of those who are already in receipt of grant-in-aid
may be worked out after taking into account the existing provision. Similarly,
additional provision, if any, may be met as per the latest direction of the Courts, if it
is decided not to go to the higher forum against the verdict of the lower court. It
should be kept in view that Cabinet has already approved in principle regarding
payment of grant-in-aid which shall be payable within a period of ten years. Hence,
specific provision is to be made for these arrears during 2009-10.

vi) Provision shall be made in the Supplementary Budget for adjustment of the
grants already sanctioned as loan to different organizations under one time
settlement scheme and paid from the budget of Finance Department.

vii) It is seen that very often, supplementary provision is taken but subsequently
whole or part thereof is surrendered at the end of the financial year. This is a
serious budgetary irregularity which has been adversely commented upon by
envisages that budgeted funds should be fully expended failing which the
Administrative Departments will be held responsible for less expenditure. So, full
utilization of provision should be ensured.

10. **Budget Estimates for 2010-11 Expenditure – Broad Guidelines**

**Priority Areas:**

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

ii) Adequate provision of funds for EAP, Central Plan, Centrally Sponsored and
other Resource Tied Schemes, including the flagship programmes/schemes like
AIBP, NHM, RKVY, SSA, JNNURM, Rural Health Mission, NREGS etc.

iii) Full utilization of Central Assistance for education, health & other social
sector schemes.

iv) It may be noted that the budget control by the Treasuries through OTMS
has been introduced. Hence, all items of expenditure are to be classified properly
under the relevant head of account. In absence of proper classification, the
Treasuries will not honour the bills. In order to accommodate the salary provision
in the Budget Estimate for 2010-11, it is necessary to know the particulars of
staffing position and the action for abolishing of 75% base level vacant posts as
per FD letter No.32861/F, dt.03.08.2004 read with letter No.55764/F,
dt.31.12.2004. The required information should be furnished in **Annexure-VIII & IX**
indicating the sanctioned posts under Non Plan and Plan, the number of vacant
posts, posts abolished and men in position. The details of contractual/regular posts
created and permitted to be filled up including exempted posts like Doctor, Nurse,
Pharmacist, MPHW(Male/Female) under H&FW Department and personnel in
uniform under Home Department may be submitted in **Annexure-X** without which
pre-budget scrutiny meeting shall not take place.

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

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

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

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

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

v) Provision of additional DA @ 5% per annum over and above the quantum of DA allowed in 2009-10 (basic pay + grade pay) should be arrived at for 2010-11. However, additional DA dose, if any, to be released during 2010-11, shall be worked out in FD keeping in view the availability of resources.

vi) House Rent Allowance may be provided @ 15% of the Basic Pay + Grade Pay or the actual house rent being paid during 2009-10, whichever is less.

vii) The provision for leave encashment on superannuation shall be calculated separately and be shown in the proforma given in Annexure-XII. The calculation should be based on the number of employees going to be retired between 31.03.2010 to 28.02.2011 and retired employees whose unutilized leave has not been sanctioned. This amount shall not form a part of pay to be provided for 2010-11. This amount shall be taken care of under Budget of Finance Department.

viii) **Salary provision for additional appointments on consolidated/contractual salary:** In certain cases, in lieu of abolition of posts, if fresh creation of posts at consolidated pay/contractual, salary has been made with the concurrence of FD, consolidated pay requirement on such contract appointees should be separately worked out indicating the details of contractual posts sanctioned, the rate of consolidated pay and requirement for full financial year 2010-11. This should be shown separately as consolidated pay for contractual appointees. The details of posts for which consolidated pay have been proposed, should be justified by furnishing statement as in Annexure-XIII.

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

12. **Non Salary Items:**

(i) Steps should be taken to contain contingent and office expenditure as far as possible.
(ii) **Decretal dues and Land Acquisition Cases**: Special review of all claims that have gone to courts or likely to be taken to the Courts, shall be conducted for assessing the likely requirements. It is also desirable to provide for unforeseen expenditure arising from court decree. Amounts required for satisfaction of Court decree in respect of Land Acquisition cases, which have no scope for appeal, should be proposed for inclusion in the Budget Estimate under the “Charge” Section. Normal land acquisition charges for projects/schemes should be proposed in the voted section under detailed heads made for the project/scheme. Since delay in payment of decretal dues may lead to further legal complication and payment of penal interest, such payments should be carefully assessed. Non payment of land acquisition charges for the want of provision may also result in delayed execution of projects/schemes for which such requirement should be properly assessed and proposed in the Budget Estimates.

(iii) **Zero Based Projects**: Provision should be made to complete the projects under Zero Based Investment. While allocating budgetary ceiling between works in progress and new works taken for execution, sufficient care should be taken to see that adequate amount are provided for the ongoing schemes which are in various stages of completion. Only thereafter, provision may be proposed for new works. Administrative Departments should prepare a priority list for the purpose and obtain the approval of Govt. in the matter.

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

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

(vi) Rule 59 of Budget Manual envisages that lump provision should not, as a rule be made in the Budget Estimate. Ordinarily, provision for a scheme, which has not been elaborated and sanctioned in the previous year, should be made while if the scheme is ripe for entry the requisite details should be available. In some cases, however lump provisions are available, e.g., provision for grants to local bodies or to private managements for educational institutions, maintenance of expenditure and the like. In such cases, the full explanation for justification of provisions should be given in the ‘Remarks’ column. If a lump provision for a scheme is included in the budget and voted by the Assembly, the details of the scheme should be sent to Finance Department for preliminary examination before they are brought into operation.

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

(viii) Estimate should be based on the actuals of the preceding years and also on the proposed Revised Estimate for 2009-10. The variations between 2009-10 BE,
2009-10 RE and 2010-11 BE should be properly explained. Reasons for such variation should be specified scheme-wise and only the bare minimum requirements should be provided. Keeping in view the instructions issued from time to time relating to measures to enforce economy in expenditure and the general need, particularly under Non Plan Items, the estimates should be framed.

(ix) Estimates of committed expenditure, which has been provided for the first time as Non Plan in BE 2009-10 and thereafter proposed in the BE 2998-09 should be shown separately under the specific detailed head.

(x) Unspent balances, as on 31st March, 2009 with grantee/loanee bodies which receives more than Rs.1.00 crore loan during 2008-09 (separate details of each body) should be furnished along with status of pending UCs in respect of grant-in-aid in Annexure-XV.

13. **Guidelines for specific items:**

i) **IT Related Expenditure**

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

ii) **Provision of Scholarships & Stipends**

Full provision of scholarship and stipends for SC/ST and Other Backward students should be provided. This should be justified indicating expenditure incurred during 2008-09 and 2009-10 and likely level of expenditure during 2010-11. Details of students’ strength and the rate should be indicated and calculation sheet should be provided to justify the requirement proposed in view of surrender of such provision in the previous years.

iii) **Provision for RCM**

The provision of RCM for 2010-11 should be taken at par with the provisions of 2009-10.

iv) **Provision for Motor Vehicles**

Provision under Motor Vehicle will be taken at an increased rate of 10% over the original Budget Estimate for 2009-10. The complete position of vehicles should be furnished in Annexure-XVI. It should however be borne in mind that there will be no provision for new vehicles in the B.E. 2010-11. Purchase of new vehicles shall be governed by instructions issued by F.D. from time to time.

v) **LTC**

Provision for LTC for 2009-10 RE and 2010-11 BE shall be taken at par with the provisions of 2009-10.
vi) **Rent, Rate & Taxes**

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

vii) **Provision for Municipal Taxes to be made in full**

It has come to the notice of FD that many Govt. organizations are not paying municipal taxes in time, as a result, Urban Local Bodies are facing a lot of difficulties to attend the basic amenities due to want of funds. Hence, it is mandatory for all Departments and organizations to ensure full payment of municipal taxes wherever it is due and accordingly, required budget provision should be made as per **Annexure-XVIII** and such payment must be ensured in time.

viii) **Provision for Water Charges & Electricity**

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

ix) **Maintenance Expenditure of Capital Assets**

(a) Provision should be made for maintenance and upkeep of capital assets consistent with the recommendations made by the 12th Finance Commission for the financial year 2010-11. In addition to ensuring adequacy of provision for maintenance of capital assets, Administrative Departments concerned are required to put in place appropriate institutional reforms for effective and productive utilization of the budgeted provision for Operations & Maintenance (O&M). Towards this end, the Departments concerned should endeavour to bring about **Annual Maintenance Plans (AMPs)** setting out, *inter alia*, the following:

- Principles and criteria to be followed for allocation of the budgeted provision for O & M amount towards the functional and administrative units in charge of maintenance of capital assets. Amounts allocated for routine and periodic maintenance should be separately indicated. Besides, sums earmarked, if any, for special repairs of capital assets of high priority should also be separately shown.

- Unit wise allocation of O & M funds on the basis of the agreed norms

- Monitoring and oversight arrangements for ensuring regular upkeep and maintenance of capital assets.

(b) Such annual maintenance plans should be formulated by the Departments concerned (Works Department, R.D. Department, H & U.D. Department and Water Resources Department) and get the same vetted by the Finance Department preferably before the commencement of the financial year 2010-11.
(c) The information relating to estimates for the minor works' grants is to be furnished in Annexure-XX and the estimate of wages/work charge establishments (non plan) under Minor Works grants is to be indicated in Annexure-XXI. The requirement of fund for maintenance of capital assets is to be given in Annexure-XXII.

14. **Other Non Salary Items**

Provision of telephone, TE and OC shall be provided at an increased rate of 5% over the original budget provision of 2009-10.

15. **State Plan, 2010-11 : 10% hike on the allocation for 2009-10 to start with:**

The revised plan ceiling for various sectors of the State Plan, 2009-10 and the annual plan ceiling for 2010-11 will be communicated separately by P & C Department. On the basis of ceiling allowed by P & C Department, the schemes should be revised, firmed up and cleared through the pre-budget scrutiny meetings. The scheme-wise justification for the year 2010-11 may be furnished to the Finance Department in Annexure-XXIII(A), XXIII(B), XXIII(C), XXIII(D), XXIII(E) & XXIII(F). In addition to these statements regarding BE, expenditure incurred, reimbursement claim filed, anticipated expenditure in 2009-10 and 2010-11 in respect of projects under EAP and RIDF shall be furnished to P & C Department for realistic assessment and provision of funds in Annexure-XXIV and XXV. Specific provision should be made for external assistance received/to be received under the direct payment procedure for accounting adjustment of payment made under the directly to contractors/consultants by the Donor Agency. In case of pipeline projects, the status of preparatory action should be indicated. Earmarked resources such as NABARD Assistance under LTO, RIDF and other EAP allocations, should be proposed in correct proportion so that there would be no scope for diversion of tied up resources to finance the untied schemes. To ensure preparation of plans/programmes in time, Administrative Departments are to prioritize the programmes assuming 10% increase over allocation for 2010-11 pending communication of exact allocation by P & C Department.

16. **Central Plan & Centrally Sponsored Plan Schemes**

It is seen that there is huge pendency in submission of Utilization Certificate in respect of Central Assistance received under Central Plan and Centrally Sponsored Plan Schemes. Unless UC is submitted in time, it will not be possible to leverage higher Central Assistance in order to implement as well as complete various Central Plan & Centrally Sponsored Plan Schemes. The details of Central Assistance received, utilization certification submitted to Govt. of India etc. shall be worked out in Annexure-XXVI. UC received for Central Assistance till the end of 2008-09 should be submitted by 31.12.2009, failing which no additional provision will be allowed. Administrative Departments shall make all out efforts to avail new CSP Schemes from different Ministries of Govt. of India. The Budget Estimate for CP & CSP Schemes is to be based on firm commitment of the concerned Administrative Ministries of Central Govt. for funding the scheme and funding pattern approved by the concerned Ministries.
17. **Report to be laid in OLA as per FRBM Act – at the time of presentation of Annual Budget**

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

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

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

(c) Disclosures Statement which will specify:
   (i) List of incomplete projects/works i.e. administrative approval accorded, work commenced with cost estimate and expenditure incurred (Annexure-XXVII).
   (ii) Subsidies being given in the budget of different Departments (Annexure-XXVIII).
   (iii) Department-wise Grant-in-aid being provided (Annexure-XXIX).

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

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

(f) Tax Concession and Exemptions given in a financial year (as per Section 6(11) of the FRBM Rules, 2005 (Annexure-XXX).

(g) Statement on arrear revenue (as per Section 6(7) of the FRBM Rules, 2005).

(h) Statement on new policies being introduced in Annual Budget-Write Up to be furnished (as per Section 6(5) of the FRBM Rules, 2005).

(i) Statement on prioritizing allocation of funds under Zero Based Investment Review (As per Section 6(8) of the FRBM Act, 2005 (Annexure-XXXI).

(j) Statement on institution-wise guarantees given (As per Section 6(9) of FRBM Act, 2005) (Annexure-XXXII)

It is, therefore, urged upon that the Administrative Departments should furnish the required information in respect of statement (c), (d), (f), (g), (h), (i) & (j) above in the proforma indicating the steps taken in respect of above points by 15.01.2010. On the basis of information received from different Departments, Finance Department will prepare a comprehensive report which will be laid in the Assembly, as mandated under FRBM Act, 2005.

(k) Administrative Departments are to furnish a statement showing funds transferred to Local Bodies (Urban Local Bodies & Panchayati Raj Institutions) in their demands for grant as devolution of resources and for implementation of Central/State schemes (in Annexure-XXXIII). The information on this score is being asked for by Govt. of India.
18. **Information relating to additional statements on Committed liabilities, Implications of Major Policy Decisions / New Schemes proposed in the Budget and Segregation of Maintenance Expenditure into Salary and Non-salary items**

It is to be noted that as per the recommendations of the 12th Finance Commission, the Comptroller & Auditor General of India intends to introduce three additional disclosure statements relating to committed liabilities, implications of major policy decisions / new schemes proposed in the budget and segregation of maintenance expenditure into salary and non-salary items in the Finance Accounts from the year 2008-09. Accordingly all Administrative Departments of Government have been advised in FD letter No. 25514 dated 20.5.2009 and in subsequent reminders to take follow-up action on the action points relating to committed liabilities, implications of major policy decisions and segregation of salary and non-salary portion of maintenance expenditure. Departments are now required to furnish the relevant information in Annexures XXXIV, XXXV and XXXVI.

19. **Ban on creation of new posts:**

In view of resource constraints and in order to reduce the non-plan revenue expenditure, no new post will be created during 2010-11. Hence no provision should be sought for new posts.

20. **Review of Schemes /Projects**

The Departments should review the existing schemes/ projects and take steps to close the redundant schemes. No provision shall be made for closed/redundant schemes. P&C Department is also being separately requested to rationalize and consolidate existing State Plan schemes wherever feasible.

21. **Formats for preparing the Revised Estimate for 2009-10 and Budget for 2010-11:- proper accounting classification, schematic break up and account head-scheme mapping:**

(i) The Administrative Departments and Controlling Officers are required to prepare the RE for 2009-10 and BE for 2010-11 as per the list of proforma enclosed. All the items of expenditure should be classified under detailed Head of Account provided by Finance Department below the approved major and minor heads contained in the list of major and minor heads published by the Controller General of Accounts. In absence of proper classification of receipt and expenditure, it will not be possible to accept the item of receipt or honour the claim for payment in Treasury under computerized Orissa Treasury Management System.

(ii) On receipt of sectoral outlay for State Plan, 2010-11 from the P & C Department, the Administrative Departments should work out the schematic break up. The state share of the Centrally Sponsored Plan Schemes/Central Plan Scheme Components, as the case may be, should be distinctly shown against the each scheme in the schedule. The provision for CP/CSP Schemes should be accurately made basing on the scheme guideline. The detailed accounting heads in respect of the provision proposed under each scheme should be indicated in the schedule so as to enable Finance Department/P&C Department and
implementing Departments to map the account head and scheme link for tracking and monitoring of expenditure under plan schemes.

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

22. **Initiatives on Gender Responsive Budgeting**

(i) Budget is a major policy instrument for ensuring inclusive growth. Resources for various programmes and schemes designed for the benefit of the socially marginalized and excluded sections of the society are provided in the budget. In this context, we should take note of the fact that women may constitute 48% of the total population of the State and as such deserve special and focused attention. Women often face disparities in access to basic needs and control over resources. These disparities are reflected in indicators of health, nutrition, educational attainments, literacy, skill levels and occupational status among others. Moreover, there are a number of specific barriers which prevent women and girls from gaining access to their rightful share in the flow of public goods and services. Unless these barriers are addressed in the planning and development process, the fruits of economic growth are likely to completely bypass a significant section of the State. The State Govt. intend to prepare a special statement on gender budgeting depicting the magnitude of budget allocations for various schemes/programmes that are substantially benefitting women, along with budget documents for 2010-11. This is in line with the decision made by Govt. of India. It is to be noted that the initiative on Gender Responsive Budgeting aims at categorization of specific schemes/programmes in the budget with a direct focus on women and girls, specific schemes/programmes which are stated to have components on women and the exact budget shares of these components. Gender Responsive Budgeting is to analyze how effectively Govt. policies, programmes and budgetary allocations respond to the needs and concerns of the females. This will help to achieve gender equity and gender equality in the allocation by identifying priorities for improvement of gender based targets.

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

23. **Outcome Linked Budget**

Provision of outlays in the Budget does not automatically yield the designed and targeted outcomes. Given the myriad Government programmes and schemes, an effective mechanism needs to be institutionalized in order to link outlays with targeted outcomes. Efficiency and productivity of public spending is, therefore, the essence of effecting Budget management. Keeping this in view it is proposed to introduce **Outcome Budget** for Works, Rural Development, Water Resources,
Panchayati Raj, Women & Child Development Departments w.e.f. financial year 2010-11. These Departments are required to prepare a statement in Annexure-XXXVIII relating to the scheme-wise outlays under Non-Plan, State Plan, Central Plan & Centrally Sponsored Plan and link it to intermediate/final outputs and outcomes in terms of measurable and verifiable indicators/parameters.

24. **Time Schedule**

(i) A lot of information are to be collected and compiled before the budget is placed before OLA alongwith the statements required under FRBM Act, 2005 and Rules made thereunder. Hence, budget documents are to be prepared in a tight time schedule. Therefore, all Departments and Controlling Officers are required to submit the revised estimate for 2009-10 and budget estimate for 2010-11 in the prescribed format to Finance Department latest by 24.10.2009. Planning & Coordination Department and Finance Department will then communicate the programmes for pre-budget scrutiny meeting under Plan & Non Plan Scheme respectively. The Controlling Officers are required to indicate the list of DDOs under their control with Demand No. & Head of Account under which the allotment is given (Annexure-XXXIX). It will facilitate distribution of budget allotment under OTMS. In absence of such information, budget estimates/proposals cannot be entertained.

(ii) It should be noted that the estimates received after the due date will not be considered and will be finalized on the basis of the information available in Finance Department. Any shortfall in the provision or omission in the budget will be the responsibility of the Department concerned.

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

(iv) The soft copy of the circular is available in the website of Finance Department i.e. [www.orissa.gov.in/finance](http://www.orissa.gov.in/finance).

**Enclosures:** List along with proforma.

Yours faithfully,

Sd/- J.K.Mohapatra  
Principal Secretary to Government
<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Annexure No.</th>
<th>Description of the Annexure</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Annexure-I</td>
<td>Revised Estimate and Budget Estimate for Collection of Revenue</td>
</tr>
<tr>
<td>2.</td>
<td>Annexure-I A</td>
<td>Revised Estimate and Budget Estimate for Loans Recovery</td>
</tr>
<tr>
<td>4.</td>
<td>Annexure-II</td>
<td>Tax Revenues Raised but not realized</td>
</tr>
<tr>
<td>5.</td>
<td>Annexure-III</td>
<td>Arrears of Non-Tax Revenue</td>
</tr>
<tr>
<td>6.</td>
<td>Annexure-IV</td>
<td>Estimates of Loans Repayment/Interest Payment by PSUs/ULBs etc.</td>
</tr>
<tr>
<td>7.</td>
<td>Annexure-V</td>
<td>Revenue Receipts – Dividends</td>
</tr>
<tr>
<td>8.</td>
<td>Annexure-VI</td>
<td>Revised Estimates and Budget Estimates of Capital Receipts</td>
</tr>
<tr>
<td>10.</td>
<td>Annexure-VIII</td>
<td>Sanctioned Strength of Employees.</td>
</tr>
<tr>
<td>11.</td>
<td>Annexure-IX</td>
<td>Particulars of Sanctioned posts/vacant posts/posts/posts abolished /men in position</td>
</tr>
<tr>
<td>12.</td>
<td>Annexure-X</td>
<td>Department wise information on contractual employees.</td>
</tr>
<tr>
<td>14.</td>
<td>Annexure-XIA</td>
<td>Particulars of staff strength, men in position and posts abolished in respect of aided private schools/colleges under Non-Plan/State Plan/C.P./C.S.P. (For M Education Department and H Education Department)</td>
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<td>15.</td>
<td>Annexure-XIB</td>
<td>Information on Teaching and Non-Teaching posts, vacant posts, vacant posts abolished, men in position etc. under Grant-in-aid fold.</td>
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<td>16.</td>
<td>Annexure-XII</td>
<td>Estimate of expenditure on account of payment of un-utilized leave salary</td>
</tr>
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<td>17.</td>
<td>Annexure-XIII</td>
<td>Details of contractual engagement in lieu of abolition of Posts</td>
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<td>18.</td>
<td>Annexure-XIV</td>
<td>Information on Work-charged, NMR and DLR</td>
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<td>19.</td>
<td>Annexure-XV</td>
<td>Unspent balance of Grant/Loan</td>
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<td>20.</td>
<td>Annexure-XVI</td>
<td>Position If Vehicles</td>
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<td>22.</td>
<td>Annexure-XVIII</td>
<td>Assessment of R.R.T. relating to Holding Tax/Municipal Tax</td>
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<td>23.</td>
<td>Annexure-XIX</td>
<td>Assessment of Electricity &amp; Water Charges</td>
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<td>24.</td>
<td>Annexure-XX</td>
<td>Minor Works Grant (Non Plan)</td>
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<td>25.</td>
<td>Annexure-XXI</td>
<td>Expenditure on Wages and Work-charged establishment (Non-Plan) under M/R Grant in</td>
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<td></td>
<td>Annexure-XXXII</td>
<td>Proforma showing maintenance of Capital Assets</td>
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</tr>
<tr>
<td>26</td>
<td>Annexure-XXIII-A</td>
<td>Scheme-wise justification of posts</td>
</tr>
<tr>
<td>27</td>
<td>Annexure-XXIII-B</td>
<td>Office Expenses</td>
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<td>Annexure-XXIII-C</td>
<td>Grants</td>
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<td>Annexure-XXIII-D</td>
<td>Miscellaneous and other expenditure including Machinery, Equipment and Motor Vehicles</td>
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<td>Annexure-XXIII-E</td>
<td>New Works</td>
</tr>
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<td>31</td>
<td>Annexure-XXIII-F</td>
<td>Proforma for Scheme-wise Justification</td>
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<tr>
<td>32</td>
<td>Annexure-XXIV</td>
<td>Information on Externally Aided Projects</td>
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<td>33</td>
<td>Annexure-XXV</td>
<td>Information on RIDF Projects</td>
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<td>34</td>
<td>Annexure-XXVI</td>
<td>Particulars of Central Assistance Received</td>
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<td>35</td>
<td>Annexure-XXVII</td>
<td>List of Incomplete Projects/Works</td>
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<tr>
<td>36</td>
<td>Annexure-XXVIII</td>
<td>Details of Subsidies given</td>
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<td>Annexure-XXIX</td>
<td>Details of Grant-in-Aid provided in Budget</td>
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<td>38</td>
<td>Annexure-XXX</td>
<td>Tax Concession &amp; Exemption</td>
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<td>39</td>
<td>Annexure-XXXI</td>
<td>Proforma for Prioritization of Projects for Zero Based Investment</td>
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<td>40</td>
<td>Annexure-XXXII</td>
<td>Government guarantee provided</td>
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<tr>
<td>41</td>
<td>Annexure-XXXIII</td>
<td>Statement showing details of transfer of funds to Local Bodies</td>
</tr>
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<td>42</td>
<td>Annexure-XXXIV</td>
<td>Statement on committed liabilities of the State in future</td>
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<tr>
<td>43</td>
<td>Annexure-XXXV</td>
<td>Statement on Implications for Major Policy decisions during the year and proposed in the Budget for the future cash flows</td>
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<td>44</td>
<td>Annexure-XXXVI</td>
<td>Statement on Maintenance Expenditure of the State in future</td>
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<td>45</td>
<td>Annexure-XXXVII</td>
<td>Proforma for Gender Responsive Budget.</td>
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<td>46</td>
<td>Annexure-XXXVIII</td>
<td>Proforma for outcome Budget.</td>
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<td>47</td>
<td>Annexure-XXXIX</td>
<td>List of Drawing &amp; Disbursing Officers</td>
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</table>
### ANNEXURE - I

REVISED ESTIMATE AND BUDGET ESTIMATE FOR COLLECTION OF REVENUE

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

**Department__________________________**

<table>
<thead>
<tr>
<th>Head of account detailed head-wise</th>
<th>Demand for 2009-2010 as per the target fixed by Chief Secretary in his Letter No. 23634/F dt. 2.05.2009</th>
<th>Collection upto end of September,2009</th>
<th>Revised Estimates for the entire year 2009-2010 including collection upto Sept.2009 and anticipated from October, 2009 to March 2010</th>
<th>Demand for 2010-11</th>
<th>Budget estimate for collection during 2010-11</th>
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<tbody>
<tr>
<td></td>
<td>Arrear due on 1.4.09</td>
<td>Current demand</td>
<td>Total (2+3)</td>
<td>Out of arrear</td>
<td>Out of current</td>
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*(Rs. in Trs)*
### ANNEXURE-I A

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

**PROFORMA SHOWING DETAILS OF RECOVERIES OF LOANS**

**(SEPARATE STATEMENT FOR EACH MINOR HEAD)**

<table>
<thead>
<tr>
<th>Head of Accounts detailed head-wise</th>
<th>Outstanding as on 1.4.2008</th>
<th>Recovery fell due during 2008-09</th>
<th>Total recovery due in 2008-09 (2+3)</th>
<th>Recovery made during 2008-09</th>
<th>Outstanding as on 1.4.2009 (4-5)</th>
<th>Recovery fell due/likely to fall due during 2009-10</th>
<th>Total amount due for recovery during 2009-10 (6+7)</th>
<th>Recovery made till end of September, 2009</th>
<th>Revised estimate for recovery during 2009-2010 including col.9</th>
<th>Budget Estimate for 2010-11</th>
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### ANNEXURE-I B

#### DETAILS OF BUDGET ESTIMATE FOR LOANS RECOVERY FOR 2010-11

(SEPARATE STATEMENT FOR EACH MINOR HEAD)

<table>
<thead>
<tr>
<th>Head of Accounts detailed head-wise</th>
<th>Total recovery due in 2009-10</th>
<th>Recovery to be made during 2009-10</th>
<th>Likely to be outstanding as on 1.4.2010 (2-3)</th>
<th>Recovery fell due/likely to fall due as current demand during 2010-11</th>
<th>Total amount due for recovery during 2010-11 (Budget Estimate for 2010-11)</th>
<th>Total (6+7)</th>
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(Rs in Trs)

Out of Arrear | Out of Current Demand |
### ANNEXURE-II

**TAX REVENUES RAISED BUT NOT REALISED (Principal Taxes)**

(As at the end of the Year 2008-09)

(Rs. In Crore)

<table>
<thead>
<tr>
<th>Major Head</th>
<th>Description</th>
<th>Amount under dispute</th>
<th>Amount not under dispute</th>
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<tr>
<td></td>
<td></td>
<td>Over 1 year but less than 2 years</td>
<td>Over 2 year but less than 5 years</td>
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<th>(20)</th>
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<tr>
<td>Collection likely to be made out of Col-8 during October, 2009 to March, 2010</td>
<td>Collection made out of Col.12 upto September, 2009</td>
<td>Collection likely to be made out of Col.12 during October, 2009 to March, 2010</td>
<td>Anticipated Arrear collection during 2009-10</td>
<td>Amount likely to remain outstanding as on 31.03.2010</td>
<td>Expected Collection of arrears in 2010-11 out of Col.19</td>
<td>(14+15+16+17)</td>
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</table>
ANNEXURE-III
ARREARS OF NON-TAX REVENUE
(As at the end of the year 2008-09)

<table>
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<th>Demand No.</th>
<th>Description</th>
<th>Amount pending</th>
<th>Total</th>
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<td>0-1 year</td>
<td>1-2 years</td>
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<tr>
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</table>

Collection made upto September, 2009 out of Col.7
Collection likely to be made during October, 2009 to March, 2010 out of Col.7
Anticipated collection during 2009-10
Amount likely to remain outstanding as on 31.03.2010

(8) (9) (10) (11) (8+9) (10-7)
Annexure-IV

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

(Rupees in Crore)

Department -

Name of the Organisation -

Paid up Capital as on 31.03.09 -

1. Govt. loans outstanding as on 31.3.09 -

<table>
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<tr>
<th>4. Estimates</th>
<th>Interest</th>
<th>Principal</th>
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<td>BE 2009-10</td>
<td>RE 2009-10</td>
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</table>

2. Defaults in respect of dues up to 31.3.09, if any -

3. Recoveries during 2009-10 (upto September, 2009) -
   (a) Current dues
   (b) Defaulted dues

Signature
Designation
Date:
### Annexure-V

**REVENUE RECEIPTS - DIVIDENDS**

<table>
<thead>
<tr>
<th>Department -</th>
<th>Name of the PSU -</th>
<th>ESTIMATES -</th>
<th>(Rs. in TRs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009 - 10 Budget</td>
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<tr>
<td>2009 - 10 Revised</td>
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<td>2010 - 11 Budget</td>
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<table>
<thead>
<tr>
<th>Actuals</th>
<th>Profit after Tax</th>
<th>Total Equity as on 31.03.09</th>
<th>Equity holding of GoO as on 31.03.09</th>
<th>2009-10</th>
<th>2010-11</th>
</tr>
</thead>
<tbody>
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</table>

Signature  

Designation  

Date:

---

Total Equity as on 31.03.09  
Equity holding of GoO as on 31.03.09  
Actuals  
Profit after Tax  
Total Equity as on 31.03.09  
Equity holding of GoO as on 31.03.09  
2009-10  
2010-11
ANNEXURE - VI
REVISED ESTIMATE AND BUDGET ESTIMATE OF CAPITAL RECEIPTS
(RECOVERY OF LOANS AND ADVANCES)

<table>
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(Rs. in Trs.)
### Annexure – VII

**Physical & Financial Target & Achievement in respect of**

**Equalisation Grant of 12\textsuperscript{th} Finance Commission.**

(Rs. In Crore)

<table>
<thead>
<tr>
<th>Name of the Department -</th>
<th>Year</th>
<th>Physical Target</th>
<th>Achievement</th>
<th>Financial Target</th>
<th>Achievement</th>
<th>Reasons for short fall in achievement</th>
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<td>2006-07</td>
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<td>2007-08</td>
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### ANNEXURE - VIII

**EMPLOYEES SANCTIONED STRENGTH (BOTH PLAN + NON-PLAN AS ON 31.07.2009)**

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<tr>
<th>Name of the Department</th>
<th>Grade -A</th>
<th>Grade-B</th>
<th>Grade-C</th>
<th>Grade - D</th>
<th>Total (A+B+C+D)</th>
<th>Grant-in-aid</th>
<th>NMR/DLR</th>
<th>Grand Total</th>
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**EMPLOYEES VACANCY POSITION (BOTH PLAN + NON-PLAN AS ON 31.07.2009)**

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<th>Grade -A</th>
<th>Grade-B</th>
<th>Grade-C</th>
<th>Grade - D</th>
<th>Total (A+B+C+D)</th>
<th>Grant-in-aid</th>
<th>NMR/DLR</th>
<th>Grand Total</th>
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**MEN IN POSTION (BOTH PLAN + NON-PLAN AS ON 31.07.2009)**

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<th>Grade-B</th>
<th>Grade-C</th>
<th>Grade - D</th>
<th>Total (A+B+C+D)</th>
<th>Grant-in-aid</th>
<th>NMR/DLR</th>
<th>Grand Total</th>
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168
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Non-Plan

State Plan

Central Plan

C.S.P.

Total:

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Vacancy anticipated from 1.4.2009 to 28.02.2010

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</table>

Grand total of Vacant posts (11 + 16)

<table>
<thead>
<tr>
<th>Grade A</th>
<th>Grade B</th>
<th>Grade C</th>
<th>Grade D</th>
<th>Total</th>
<th>Grade A</th>
<th>Grade B</th>
<th>Grade C</th>
<th>Grade D</th>
<th>Total</th>
<th>Grade A</th>
<th>Grade B</th>
<th>Grade C</th>
<th>Grade D</th>
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<tbody>
<tr>
<td>(12)</td>
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<td>(15)</td>
<td>(16)</td>
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<td>(18)</td>
<td>(19)</td>
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Total posts identified for abolition

<table>
<thead>
<tr>
<th>Grade A</th>
<th>Grade B</th>
<th>Grade C</th>
<th>Grade D</th>
<th>Total</th>
<th>Grade A</th>
<th>Grade B</th>
<th>Grade C</th>
<th>Grade D</th>
<th>Total</th>
<th>Grade A</th>
<th>Grade B</th>
<th>Grade C</th>
<th>Grade D</th>
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Total posts abolished against Col. 17

<table>
<thead>
<tr>
<th>Grade A</th>
<th>Grade B</th>
<th>Grade C</th>
<th>Grade D</th>
<th>Total</th>
<th>Grade A</th>
<th>Grade B</th>
<th>Grade C</th>
<th>Grade D</th>
<th>Total</th>
<th>Grade A</th>
<th>Grade B</th>
<th>Grade C</th>
<th>Grade D</th>
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<td>(16)</td>
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</table>

Balance identified posts to be abolished (18-19)

<table>
<thead>
<tr>
<th>Grade A</th>
<th>Grade B</th>
<th>Grade C</th>
<th>Grade D</th>
<th>Total</th>
<th>Grade A</th>
<th>Grade B</th>
<th>Grade C</th>
<th>Grade D</th>
<th>Total</th>
<th>Grade A</th>
<th>Grade B</th>
<th>Grade C</th>
<th>Grade D</th>
<th>Total</th>
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<tbody>
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</table>

Men in Position as on 28.02.2010 for whom budget provision proposed in 2010-11

<table>
<thead>
<tr>
<th>Grade A</th>
<th>Grade B</th>
<th>Grade C</th>
<th>Grade D</th>
<th>Total (21 to 24)</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(21)</td>
<td>(22)</td>
<td>(23)</td>
<td>(24)</td>
<td>(25)</td>
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</tbody>
</table>
### ANNEXURE –X

**DEPARTMENT-WISE INFORMATION ON CONTRACTUAL EMPLOYEES AS ON 01.03.09**

**NAME OF THE DEPARTMENT**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Office/ Establishment</th>
<th>Name of the Post(s)</th>
<th>No. of Post(s)</th>
<th>UOR No. &amp; Date of Finance Department’s concurrence taken</th>
<th>G.O No. &amp; Date in which post(s) has been created</th>
<th>G.O. No. &amp; Date of abolition of corresponding regular post</th>
<th>Mode of Engagement of Date</th>
<th>Prescribed contractual remuneration</th>
<th>Scale of pay of the Post</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Direct Engagement</td>
<td>Engagement through service provider/ agency</td>
<td>(Rs. in Trs)</td>
<td></td>
</tr>
</tbody>
</table>
### ANNEXURE –XI

**Estimates of Grants-in-aid**
**(NP, SP, CP,CSP Separately)**

(Rs. in Trs)

<table>
<thead>
<tr>
<th>Scale of Pay</th>
<th>Total sanctioned and approved strength</th>
<th>No. of Vacancies as on 1.4.2009</th>
<th>Sharing pattern by State Govt.</th>
<th>RE for 2009-10</th>
<th>Estimate of current salary for 2010-11</th>
<th>Arrears salary if any; give the particulars</th>
<th>Total estimates for 2010-11 (11+12)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
</tr>
</tbody>
</table>

(a) Teaching posts  
(b) Non-Teaching posts  
(c) Total (a+b)

1. For salaries drawn under direct payment system information in respect of Colleges, Secondary Schools and Primary Schools be compiled and furnished in separate statements. The information for Secondary Schools and Primary Schools be furnished in separate statements for each Inspector of Schools and each District Inspector of Schools.
2. In regard to grant-in-aid to meet the share up to a particular limit similar information may be furnished separately for Colleges and Schools in separate Statements.
3. The H & U.D. Department need furnish similar information in respect each U.L.Bs provided with grants-in-aid upto a specified percentage of pay and Dearness Allowance.
4. Panchayati Raj Department shall furnish in respect of the posts for which Govt. provides Grants-in-aid.
5. Agriculture Deptt./Industry Deptt./H & FW Deptt. and other Departments providing Grants-in-aid for salary are also to furnish.
Annexure –XIA  
(For School & Mass Education Department / Higher Education Department only)  
Particulars of staff strength, men in position & posts abolished in respect of aided private Schools / Colleges under Non-Plan / State Plan / C.P. / C.S.P.  

<table>
<thead>
<tr>
<th>No. of schools/Colleges receiving GIA</th>
<th>No. of employees receiving GIA in respect of those Schools / Colleges</th>
<th>Current requirement in the pre-revised scale per annum.</th>
<th>Arrears in the pre-revised scale, if not paid, &amp; carried over to 2010-2011</th>
<th>Total for 2010-11 in the Pre-revised scale (3+4)</th>
<th>Differential amount of salary on the revised scale of pay for the year 2010-2011 only</th>
<th>Arrear differential pay in the revised scale upto 31.03.2010</th>
<th>Total differential arrear (6+7)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
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<td>(7)</td>
<td>(8)</td>
</tr>
</tbody>
</table>

N.B. – Abstract of Annexure –XB
**ANNEXURE-XI B**

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

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

*(Separately for Non-Plan and State Plan)*

<table>
<thead>
<tr>
<th>Name of the School/College</th>
<th>Total teaching posts receiving Grant-in-aid</th>
<th>No. of non-teaching staff receiving Grant-in-aid</th>
<th>Total teaching and non-teaching posts (5+9)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No. receiving 1/3rd</td>
<td>No. receiving 2/3rd</td>
<td>No. receiving full.</td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Vacant posts if any receiving GIA as on 1.4.2009</th>
<th>Vacant posts abolished by 30.09.2009</th>
<th>Men in position as on 01.10.2009</th>
<th>Vacant Posts anticipated to be abolished as on 28.02.2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teaching</td>
<td>No. teaching</td>
<td>Total (11+12)</td>
<td>Teaching</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Men in position as on 28.02.2009 after abolition of the vacant posts indicated in Col.22</th>
<th>Annual requirement of Grant-in-Aid salary for men in position as in Col.25</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teaching</td>
<td>Non Teaching</td>
<td>Total (23+24)</td>
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</tbody>
</table>
### Annexure - XII

**ESTIMATE OF EXPENDITURE ON ACCOUNT OF PAYMENT OF UN-UTILISED LEAVE SALARY IN 2010-2011**

Name of the Department: ____________________________________________

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>No. of Employees who have retired but in whose favour un-utilised leave salary has not been sanctioned</th>
<th>No. of Employees going to retire between 31.3.2010 to 28.02.2011</th>
<th>Basic Pay of the retired / retiring Employees as indicated in Column 2 &amp; 3 (In Rupees)</th>
<th>D.P./Grade Pay</th>
<th>D.A.</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
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<td>(4)</td>
<td>(5)</td>
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<td>(7)</td>
</tr>
</tbody>
</table>
Annexure – XIII
Details of Contractual Engagement in lieu of abolition of posts

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Category of Appointment and no. of such appointment</th>
<th>Whether concurrence of F.D. has been obtained; if so, indicate particulars</th>
<th>Period of Contract Engagement</th>
<th>Date of Contract Appointment</th>
<th>Consolidated Salary allowed</th>
<th>Existing Budget Provision for 2009-10</th>
<th>Revised Budget for 2009-10</th>
<th>Budget Provision Proposed for 2010-11</th>
<th>Remarks</th>
<th>(Rs. in Trs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
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<td>(9)</td>
<td>(10)</td>
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</table>
### ANNEXURE – XIV

1. Information on Work-charged, J.C., NMR, DLR

<table>
<thead>
<tr>
<th>Category of Employee</th>
<th>Scale of Pay in case of regular appointment</th>
<th>Consolidated remuneration on adhoc appointment</th>
<th>Sanctioned Strength</th>
<th>No. of Employee in position as on 01.04.09</th>
<th>Post abolished after 01.04.09</th>
<th>New addition after 01.04.09</th>
<th>Present Strength (5 – 6 +7)</th>
<th>Budget Provision for salary/wages during 2009-10 (Head of account wise)</th>
<th>Budget Provision proposed for 2010-11 (Head of account wise)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
<td>(9)</td>
<td>(10)</td>
</tr>
</tbody>
</table>

(i) Work – Charged

(ii) J.C.

(iii) N.M.R.

(iv) D.L.R
Annexure - XV
Unspent Balance of Grant/ Loan Sanctioned in 2008-09

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Organisation</th>
<th>Amount of Loan/Grant sanctioned in 2008-09</th>
<th>Amount Utilised till 31.08.2009</th>
<th>Amount for which U.C. Submitted till 31.08.2009</th>
<th>Balance to be Submitted</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
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<td>(3)</td>
<td>(4)</td>
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</table>

(Annexure - XV: Unspent Balance of Grant/ Loan Sanctioned in 2008-09)

Name of the Department
## ANNEXURE– XVI

**(POSITION OF VEHICLES)**

<table>
<thead>
<tr>
<th>Category of Vehicles</th>
<th>No. of Vehicles in Non-Plan</th>
<th>No. of Vehicles in the Plan</th>
<th>Total both Non-Plan and Plan (2+6)</th>
<th>No. of Vehicles condemned Category-wise</th>
<th>No. of Vehicles disposed of by Auction &amp; amount of sale proceeds deposited in Treasury</th>
<th>New Vehicles purchased either by replacement or new addition category-wise</th>
<th>No. of Vehicles in position (7+11)- 10</th>
<th>Reasons for (i) vehicles condemned and not put to auction and (ii) vehicles auctioned and sale proceeds not deposited (8-9) &amp; (9-10)</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>State Plan</td>
<td>Central Plan</td>
<td>Centrally Sponsored Plan</td>
<td>Total (2 to 5)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>(1)</td>
<td>(2)</td>
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178
ANNEXURE –XVII
Assessment of R. R. T.

(Rs. in Trs)

<table>
<thead>
<tr>
<th>Name of the Estt.</th>
<th>Plinth area hired</th>
<th>Whether it is as per approved norm, if not, whether orders of competent authority has been obtained</th>
<th>Monthly rent</th>
<th>Date from which such rent is being paid</th>
<th>Yearwise arrear upto 31.3.2009</th>
<th>B.E. for 2009-10</th>
<th>R. E. for 2009-10</th>
<th>Proposal for 2010-11</th>
<th>Remarks</th>
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<td>(1)</td>
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<td>(8)</td>
<td>(9)</td>
<td>(10)</td>
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</table>

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

ASSESSMENT OF RRT RELATING TO HOLDING TAX / MUNICIPAL TAX

(Rs. in Trs)

<table>
<thead>
<tr>
<th>Name of the Estt.</th>
<th>Arrear as on 1.4.2009</th>
<th>Current Demand for 2009-10</th>
<th>Total Demand for 2009-10 (2 +3)</th>
<th>Budget Estimate for 2009-10</th>
<th>Revised Estimate for 2009-10</th>
<th>Budget Estimate for 2010-11</th>
<th>Remarks (why Holding Tax / Municipal Tax is not being paid in time)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
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<td>(3)</td>
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</table>
### ANNEXURE - XIX
### ASSESSMENT OF ELECTRICITY AND WATER CHARGES

(Rs. in Trs)

<table>
<thead>
<tr>
<th>Name of the Estt.</th>
<th>Amount of arrear outstanding as on 1.4.2009</th>
<th>Amount of current dues for payment during 2009-10</th>
<th>Total Amount due to be paid in 2009-10 (2+3)</th>
<th>Revised Budget provision required for 2009-2010 (4)</th>
<th>Amount likely to be outstanding as on 31.3.2010 (5)</th>
<th>Anticipated Current demand for 2010-11 (6)</th>
<th>Amount required for 2010-11 (6+7) (8)</th>
<th>Remarks</th>
<th>Whether regular payment is being made or not (9)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
<td>(9)</td>
<td>Whether regular payment is being made or not</td>
</tr>
</tbody>
</table>

(a) Electricity dues  
(b) Water Charges  
(c) Total (a+b)
### ANNEXURE -XX
Minor Works Grant (Non-Plan)

<table>
<thead>
<tr>
<th>Head of Department</th>
<th>Allotment for 2009-2010 as distributed work-wise</th>
<th>Anticipated expenditure during current year 2009-2010 work-wise</th>
<th>Detailed programme of work for 2010-2011 showing requirement for completion of continuing works and amount required for new works</th>
<th>Estimated cost of the work</th>
<th>Expenditure already incurred including the budget provision for 2009-2010</th>
<th>Balance amount required for completion</th>
<th>Amount proposed for Provision during 2010-11</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
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<td>(8)</td>
<td>(9)</td>
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(Rs. in Trs.)

182
**ANNEXURE – XX I**  
Expenditure on Wages and Work-Charged Establishment (Non-Plan) under M/R Grant in Engineering Departments

Designation of Controlling Officer :-  

<table>
<thead>
<tr>
<th>Major Head</th>
<th>Minor Head</th>
<th>No of Posts existing during 2008-09</th>
<th>No of posts existing during 2009-2010 (designation-wise)</th>
<th>No posts to be taken in 2010-2011</th>
<th>Scale of Pay</th>
<th>Total Pay of the holder of the posts as due and drawn for July 2009</th>
<th>Total Pay as estimated to be due for 2009-10 (R.E.)</th>
<th>Total pay estimated to be due for 2010-11</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
<td>(9)</td>
</tr>
</tbody>
</table>

(i)Wages –  
(Designation-wise)  
(ii)Work Charged Estt.  
(Designation-wise)  
(iii)DLR/NMR/Job Contract etc.
**ANNE XURE-XXII**

Proforma showing Maintenance of Capital Assets under Non-Plan

Designation of Controlling Officer :-

<table>
<thead>
<tr>
<th>Major Head</th>
<th>Minor Head</th>
<th>Actual expenditure during 2007-08</th>
<th>Actual expenditure during 2008-2009</th>
<th>Budget provision for 2009-10</th>
<th>Revised Budget for 2009-10</th>
<th>Budget provision required for 2010-11</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
</tr>
</tbody>
</table>

Wages –

Work Charged Estt.

DLR/NMR/Job Contract etc.

*Work-proper

*Prorata charges

N.B. : - Division-wise break up in support of the above statement should be made available during pre-budget Non- Plan discussion.

* Amount required for routine and periodic maintenance and for special repair of critical assets of high priority should be shown separately.
## ANNELOG – XXIII-A

**Scheme wise Justification of Posts**
(S.P./C.P./C.S.P. be given separately)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Grade/Category of Post (with scale of pay) as on 1.3.2010</th>
<th>No. of Post</th>
<th>Pay &amp; DP/Grade Pay due for 2010-11</th>
<th>D.A.</th>
<th>H.R.A.</th>
<th>O.A.</th>
<th>Total (4+5+6+7)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
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<td>(7)</td>
<td>(8)</td>
</tr>
</tbody>
</table>

(Rs. in TRs.)
# ANNEXURE-XXIII-B

## (OFFICE EXPENSES)

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

<table>
<thead>
<tr>
<th>Nature of Charge</th>
<th>Provision for 2010-2011</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Recurring</td>
<td>Non-Recurring</td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
</tbody>
</table>
## ANNEXURE – XXIII-C

**GRANTS**

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

<table>
<thead>
<tr>
<th>Purpose of grant</th>
<th>Provision for 2010-2011</th>
<th>Basis of assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Recurring (Excluding Salaries)</td>
<td>Non-recurring</td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
</tbody>
</table>

(Rs. in Trs)
ANNEXURE – XXIII-D
MISCELLANEOUS AND OTHER EXPENDITURE INCLUDING MACHINERY, EQUIPMENT AND MOTOR VEHICLES PROPOSED FOR 2010-2011
(S.P./ C.P./ C.S.P. be given separately)

<table>
<thead>
<tr>
<th>Description of other expenditure on machinery, equipments, motor vehicles and others to be procured (Broad category-wise over Rs.50,000/-)</th>
<th>Amount involved in case of Expenditure other than Machinery, equipments and motor vehicles</th>
<th>Details of machinery, equipment and motor vehicles</th>
<th>Maintenance and operation expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recurring</td>
<td>Non-recurring</td>
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(Rs. in TRs)
### A N N E X U R E –XXIII-E
### NEW WORKS
### ( SP/CP/CSP SEPARATELY )

<table>
<thead>
<tr>
<th>Name of Works proposed to be taken up during 2010-2011</th>
<th>Estimated Amount with No. and date of Administrative Approval, if issued.</th>
<th>Source of funding</th>
<th>Amount of funding arrangement committed for 2010-11</th>
<th>Amount proposed for 2010-11</th>
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(Rs. in Trs)
ANNEXURE – XXIII-F
Proforma for scheme wise Justification
(for S.P./C.P./C.S.P. be given separately)

**NAME OF THE DEPARTMENT:**
**HEAD OF DEVELOPMENT:**

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<th>Sl. No.</th>
<th>Name of the Scheme &amp; Head of Account</th>
<th>Budget Provision 2010-2011</th>
<th>Break-up of Budget Provision 2010-2011</th>
<th>Works</th>
<th>Miscellaneous and other expenditure including machinery, Equipment and Motor Vehicles (Please furnish details in Annexure-XXIII-C)</th>
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<td>Salaries &amp; allowances (Please furnish details in Annexure-XXIII-A)</td>
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<td>Grants (Please furnish details in Annexure-XXIII-C)</td>
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<td>Stipend &amp; Scholarship</td>
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<td>Recurring</td>
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N.B. – Abstract of Annexure – XXII-A, XXII-B, XXII-C & XXII-D
### Annexure-XXIV

**INFORMATION ON EXTERNALLY AIDED PROJECTS (EAPs)**

#### A) On Going Projects

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#### B) Projects in Pipe Line

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### Annexure -XXV

**Information on RIDF Projects**

#### Name of the Department

(A) Proposed Outlay

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<th>Tranche</th>
<th>No. of Incomplete</th>
<th>No.of Projects for which Provision made in the B.E. for 09-10</th>
<th>Budget Provision for 2009-10</th>
<th>Expr. Incurred during 09-10 upto 30.09.2010</th>
<th>Anticipated Expr. During 01.10.2009 to 31.03.2010</th>
<th>Additional Requirement for 2009-10</th>
<th>Anticipated Budget Provision for 2010-11</th>
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#### (B) Physical Target & Achievement

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<th>Tranche</th>
<th>No. of Projects Sanctioned</th>
<th>No.of Projects completed by 31.03.2009 (Col.2- Col.3)</th>
<th>On going Projects (Col.4)</th>
<th>Projects completed by 30.09.2009 (Col.5)</th>
<th>Projects to be completed by 31.03.2010 (Col.6)</th>
<th>Projects to be completed in 2010-11 [Col.4-(Col.5 + Col.6)] (Col.7)</th>
<th>Remarks</th>
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<td><strong>XI</strong></td>
<td><strong>XII</strong></td>
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<tr>
<td>Name of the Scheme</td>
<td>Unspent C.A. as on 1.4.08 including amount in Civil Deposit</td>
<td>C.A. Received during 2008-09</td>
<td>Expenditure incurred during 2008-09</td>
<td>Total Amount of UC furnished including amount during 2008-09</td>
<td>UC to be submitted to GOI as on 31.3.2009 (6-7)</td>
<td>unspent as on 1.4.09 including amount in Civil Deposit (2+5)-8</td>
<td>C.A. available for expenditure</td>
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# Annexure-XXVII

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

<table>
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<th>Sl.No.</th>
<th>Name of the Project</th>
<th>Cost estimate as per Admn. approval</th>
<th>Source of Funding NP/SP/CP/ CSP/ EAP/ RIDF</th>
<th>Date of Commencement of Work</th>
<th>Expr. Incurred till date</th>
<th>Balance Exp.to be made</th>
<th>Budget Provision 2010-11</th>
<th>Remarks</th>
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### Annexure -XXVIII

**Details of Subsidies given in the Budget**

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<th>Sl. No.</th>
<th>Nomenclature of the Subsidy</th>
<th>Whether for NP/SP/CP/CSP</th>
<th>Purpose for which given</th>
<th>Beneficiary</th>
<th>Amount provided in 2008-09 (Actual)</th>
<th>Amount provided in 2009-10 (B.E.)</th>
<th>Amount Proposed in 2010-11</th>
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## Annexure -XXIX
Details of Grant-in-Aid Provided in Budget (In respect of GIA of Rs. 5.00 lakhs & above)

(Rs. in TRs.)

<table>
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<th>Sl. No.</th>
<th>Name of the Organisation to which Grant-in-Aid is sanctioned.</th>
<th>Sector NP/SP/CP/CSP</th>
<th>Nature of Grant</th>
<th>Purpose for which GIA is given</th>
<th>Amount provided in 2008-09</th>
<th>Amount provided in 2009-10</th>
<th>Status of U.C.</th>
<th>Provision proposed in BE 2010-11</th>
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## Annexure - XXX
Tax Concession and Exemption

(Rs.in Crore)

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### Annexure - XXXI

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

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

(Rs. in TRs)

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<th>Sl. No.</th>
<th>Name of the Project</th>
<th>Year of Commencement</th>
<th>Schedule date for Completion</th>
<th>Funding Scheme/Agency</th>
<th>Latest Sanctioned/Estimated cost</th>
<th>Total Exp. incurred upto 31.3.08</th>
<th>Total Exp. incurred during 2008-09</th>
<th>Total Exp. Expected to be incurred during 2009-10</th>
<th>G.T. of Expenditure (7+8+9)</th>
<th>Percentage (% of Exp. W.r.t. Col.-6 (Col.10 / Col.6))</th>
<th>Balance required for completion of the Project (6-10)</th>
<th>Funds proposed to be provided in 2010-11</th>
<th>Prioritising St.No.</th>
<th>Reasons if any for not providing full fund as per commitment</th>
<th>Remarks</th>
</tr>
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</table>

(A) Projects costing Rs.1.00 crore and above

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

**GOVERNMENT GUARANTEE PROVIDED DURING THE YEAR 2006-07 TO 2008-09**

(Rs. in Crore)

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#### 2005-2006

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**TOTAL**

#### 2006-2007

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**TOTAL**

#### 2007-2008

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**TOTAL**

#### 2008-2009

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**TOTAL**
### Annexure-XXXIII

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

Head of Account:

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<tr>
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<th>Name of the Scheme/ Function</th>
<th>Level of Local Body</th>
<th>Actual 2008-09</th>
<th>Budget Estimates 2009-10</th>
<th>Budget Estimates 2010-11</th>
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## ANNEXURE- XXXIV

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

(As on 31.03.200_)  

(Rs. in Crore)

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

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

(As on 31.03.200_ )

(Rs. in Crore)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Nature of the Policy Decision / New Scheme</th>
<th>Implication for</th>
<th>In Case of Recurring, indicate the annual estimates of impact on net cash flows</th>
<th>Indicate the nature of Annual Expenditure in terms of</th>
<th>Likely Sources from which Expenditure on new Scheme to be met</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Definite Period (Specify the period)</td>
<td>Permanent Revenue Plan</td>
<td>Non Plan</td>
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<tr>
<td>(1)</td>
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### ANNEXURE -XXXVI

#### STATEMENT ON MAINTENANCE EXPENDITURE OF THE STATE IN FUTURE

(As on 31.03.200_ )

(Rs. in Crore)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Grant</th>
<th>Heads of Expenditure</th>
<th>Components of Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Major</td>
<td>Sub-Major Head</td>
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## Annexure-XXXVII

### PROFORMA FOR GENDER BASED BUDGETING

#### Part - I

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

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Financial Year</th>
<th>Name of the Scheme (Specifically meant for Women / Girl)</th>
<th>Non-Plan / State Plan / Central Plan / Central Sponsored Plan</th>
<th>Outlay / Budget Provision</th>
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<tbody>
<tr>
<td>(1)</td>
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<tr>
<td>SL No</td>
<td>Name of the Schemes/ Progs</td>
<td>Financial Outlay(Rs.inLakhs)</td>
<td>Purpose of Outlay as Stated in Budget</td>
<td>Broad objective</td>
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</table>

Signature of F.A./A.F.A. Department

Annexure-XXXVIII

Financial Outlay(Rs.inLakhs): 205
## ANNEXURE-XXXIX

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

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

No.  51946 (270 /F.,   Dt.24.10.2009
W&M-19/09

From
Shri B.C. Mohapatra, IAS,
Addl. Secretary to Govt.

To
All Principal Secretaries /  
Commissioner -cum- Secretaries /  
Secretaries/Special Secretaries to Govt. / All Heads of Deptt.  
The Chief Executive of PSUS.

Sub:  Clarification regarding deduction of tax at source from payments  
of second installment of arrears to Government Employees on  
account of Implementation of Sixth Central Pay Commission's  
recommendations matter regarding.

Sir,
I am directed to enclose a copy of the circular No.6/2009 F.  
No.275/192/2008-IT(B) dated 31.08.2009 received from Government of India,  
Ministry of Finance Department of Revenue, Central Board of Direct Taxes  
New Delhi regarding deduction of tax at source from payments of second  
installment of arrears to Government Employees on account of  
Implementation of Sixth Central Pay Commission's recommendations and  
say that all the DDOs under your control may be instructed to compute the  
correct tax liability of every employee on second instalment of arrears and  
immediately recover the full tax liability along with education cess thereon at  
the rates in force. The deduction of tax at source on such arrear payment  
should not be deferred in any circumstances and the tax so recovered should  
be paid to the account of the Central Government as per the Income-tax  
Rules.

The aforesaid circular is also available in the Finance Department web-  
site http://orissa.gov.in/finance/. This may be brought to the notice of all  
Drawing & Disbursing Officers under their control for taking necessary action.

Yours faithfully,

Sd/- B.C.Mohapatra  
Additional Secretary to Government
Circular No. – 6/2009

F.No.275/192/2008-IT (B)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, dated the 31st August, 2009.

Subject :- Clarification regarding deduction of tax at source from payments of second installment of arrears to Government employees on account of implementation of Sixth Central Pay Commission's recommendations matter regarding.

Under the provisions of Section 192 of the Income-tax Act, an employer is required to deduct tax at source from any payments in the nature of salary, which inter-alia also includes any arrear payments. The Implementation Cell of the Department of Expenditure, Govt. of India, vide its Office Order dated 30th August,' 08 had stated that 40% of the aggregate arrear (first installment of arrears) would be payable during FY 2008-09. In Circular No.09/2008 dated 29th Sept. 2008 issued from this office it was stated that during 2008-09 the tax has to be deducted at source on this 40% of aggregate arrear during FY 2008-09. The OM, F.No.-1/1/2008-IC, of the Implementation Cell of the Department of Expenditure, Govt. of India, vide its order dated 25th August, 2009 has stated that the remaining 60% of the aggregate arrear (second installment of arrears) would be paid to the concerned Government servants during FY 2009-10. Such arrangements could be followed by the State Governments also.

In this regard, all the DDOs and PAOs as the case may be, in the Central/State Government and various organizations under them are advised to compute the correct tax liability of…every employee on second installment of arrears drawn by him and immediately recover the full tax liability along with education cess thereon at the rates in force. The deduction of tax at source on such arrear payment should not be deferred in any circumstance. They should further ensure that the tax so recovered is paid to the account of Central Government account immediately as per the Income Tax Rules, 1962. The DDOs/PAOs are further advised that they should ensure that the PAN details of the deductees (recipient of arrears) are correctly quoted in the relevant quarterly e-TDS returns filed by them so that the Government Servants get proper credit of their tax deducted in their respective income tax returns.

DDOs/PAOs who fail to comply with the provisions of Section 192 of the Income-tax Act, 1961 would be liable to pay interest under section 201(1)/(1A) of Income Tax Act along with other penal consequences.

Sd/- Ansuman Pattnaik
Director (Budget)
Subject: Enhancing Efficiency and Quality of Public Expenditures—Constitution of a Committee of Secretaries (CoS) to review expenditures relating to sectors other than public works.

A good deal of reforms has already been accomplished for enhancing State’s own revenue and for containing non-developmental expenditure, particularly, revenue expenditure. These measures have no doubt restored the much needed fiscal balance. As a result of these measures, the fiscal indicators have substantially improved and the State Government now has some fiscal space for making appropriate investments to accelerate the growth processes and also for making necessary human/social development related interventions. However, our public expenditure management and monitoring systems appear to be somewhat out of sync with this changed paradigm. This is evident from the fact that in many instances the budgeted allocations either remain unspent or there is a rush of expenditure in the closing months of the financial year. Systems and processes for monitoring the quality of service delivery also appear to be much weaker than what they ought to be. The existing business processes and the scheme of delegation of financial and administrative powers warrant a radical review in order to address these systematic deficiencies. Taking these facts into consideration Government have been pleased to constitute a Committee of Secretaries (CoS) for reviewing processes relating to expenditures of sectors other than public works with the following members:

(i) G.Mohan Kumar,
   Principal Secretary,
   Fisheries and Animal Resources Development Department         Chairman

(ii) Principal Secretary,
    Home Department,               Member

(iii) Commissioner-cum-Secretary to Govt.
     Agriculture Department       Member

(iv) Commissioner-cum-Secretary to Govt.
     W & C.D. Department           Member

(v) Commissioner-cum-Secretary to Govt.
    Food Civil Supplies and
    Consumer Welfare Department   Member
2. The Terms of Reference (ToR) of the Committee shall be to:-

i. Review the existing systems of allotment of funds and sanction of expenditure including delegation of powers.

ii. Review the existing system of procurement of goods and services.

iii. Review the associated business systems and processes for enhancing the quality and efficiency of public spending.

iv. Review the internal financial controls with a view to strengthening public accountability.

v. Suggest benchmarking of service delivery standards wherever feasible and independent third party monitoring/evaluation of schemes/projects.

3. Finance Department will make necessary arrangements for providing necessary technical support to the Committee for carrying out their mandate. Assistance of External Consultants may also be arranged wherever deemed necessary.

4. The Committee may complete their tasks and submit their reports containing actionable recommendations within two months.

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

NOTIFICATION

The 30th October, 2009.

No. 52999-BT-VI (SFC)-4/2009/F—In pursuance of Article 243-I of the Constitution of India read with Sections 3 and 8 of the Orissa Finance Commission (Miscellaneous Provisions) Act, 1993 (Orissa Act 28 of 1993), the Governor of Orissa hereby makes the following amendment to the notification of Government in the Finance Department No.41424/F, dated the 10th September, 2008, namely:

AMENDMENT

In the said notification, in paragraph 2 and 9, for the words, figures and commas “31st October, 2009”, the words, figures and commas “31st December, 2009” shall be substituted.

By Order of the Governor

Sd/- J.K. MOHAPATRA
Principal Secretary to Government

FINANCE DEPARTMENT

***

No. BT-II (Bt.)-13/09-57773/F

OFFICE MEMORANDUM

Bhubaneswar, the 30th November, 2009

In partial modification of this Department Office Memorandum No. BT-II (Bt.)-13/09-52433/F, Date-27th Oct., 2009 Sri S.N.Tripathy, I.A.S. is hereby appointed, in place of Dr. Taradatt, I.A.S. as Chairman of the Committee of Secretaries (Cos) to review expenditures relating to public works. The other terms and conditions of the said Office Memorandum shall remain unchanged.

Sd/- J.K.Mohapatra
Principal Secretary to Government
Finance Department

***

Memo No.58616 (255) /F                          Date 03.12.2009
BT-I-18/2009

To

All Department of Government/
All Heads of Department

Sub: Admissibility of Expenditure relating to the provisions made in the Supplementary Statement of Expenditure for the year 2009-10 and expeditious action to utilize the funds in time.

Sir,

The undersigned is directed to say that the demands contained in the Supplementary Statement of Expenditure 2009-10 have been approved by the Legislature and Appropriation Bill has been enacted. Expenditure in terms of the provision in the Supplementary statement of Expenditure is now admissible and can be incurred observing all formalities and subject to the restrictions and stipulations contained in F.D. Letter No.36080 (225)/F dt.31.07.2009 (Regulation of Expenditure out of the Annual Budget for the year 2009-10) and Letter No. 49427 (225)/F dt.09.10.2009 (Revised Estimate for 2009-10 and Budget Estimate for 2010-11).

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

i) Advance taken from OCF shall be recouped by **15.12.2009** and compliance be reported to FD by **19.12.2009**.

ii) The total allotment including Supplementary provision shall be communicated by **31.12.2009** or at the latest by **31.01.2010** in case of re-appropriation or additional allotment,

iii) The process of issue of sanction orders for released of funds as well as surrender of provisions should be completed by **31.01.2010** so as to avoid rush of expenditure in the last month of the financial year.

iv) In order to avoid last minute rush, it is hereby indicated that the last date of submission of bills to the Treasuries for the financial year 2009-10 shall be **10th March, 2010** for claims under other contingencies, machinery, equipment, vehicle, share capital, subsidy loans and **16th March, 2010** for other claims.

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

vi) Budgetary funds shall, in no case, be transferred to Civil Deposit.
vii) Whenever Supplementary schedules have been admitted with the stipulations like subject to post budget scrutiny, release of central assistance, prior clearance of P & C Department, Finance Department etc., those have to be complied with before release of additional provision made in the Supplementary Statement of Expenditure.

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

a. The time schedule for allotment, verification, compliance to the C & AG Report etc.

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

ii) DDO-wise allotments made by the Controlling Officers have to be supplied in soft copies to the Director of Treasuries & Inspection, Orissa, Bhubaneswar for feeding into the Central Server located in his office and in absence of such data being fed into the Central Server, under the on-line system of transaction in the Treasuries, the bills cannot be entertained in the system. Therefore, special care must be taken by all Controlling Officers to supply the soft copies of budgetary allotment in all cases to the Director of Treasuries & Inspection, Orissa, Bhubaneswar in order to allow the transaction under the on-line system of treasury transaction. The concerned Controlling Officer would be responsible for any dislocation arising out of their failure in submission of the budgetary allotment data in soft copies to Director of Treasuries & Inspection, Orissa, Bhubaneswar.

iii) All Administrative Departments are requested to adhere to the following time schedule for verification and reconciliation of Departmental Receipt Expenditure Figures for 2009-10 with those

<table>
<thead>
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<th>Month/Quarter</th>
<th>The date fixed for verification</th>
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<tr>
<td>April-June, 2009</td>
<td>31.08.2009</td>
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<tr>
<td>August, 2009</td>
<td>31.10.2009</td>
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<tr>
<td>September, 2009</td>
<td>30.11.2009</td>
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<tr>
<td>November, 2009</td>
<td>29.01.2010</td>
</tr>
<tr>
<td>December, 2009</td>
<td>26.02.2010</td>
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<td>January, 2009</td>
<td>31.03.2010</td>
</tr>
<tr>
<td>February, 2009</td>
<td>25.04.2010</td>
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<tr>
<td>March, 2010</td>
<td>05.06.2010</td>
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All Administrative Departments, are, therefore, requested to direct the Controlling Officer under their administrative control to complete verification and reconciliation of Departmental Receipt & Expenditure figures with those of AG (A&E), Orissa as per the above time schedule under intimation to Finance Department. If any mis-classification of expenditure and receipt is noticed, the concerned Controlling Officers shall be held responsible and accountable to Public Accounts Committee.

Yours faithfully,

Sd/- B.C.Mohapatra
Additional Secretary to Government
FINANCE DEPARTMENT

***
No. 1310 (225) /F Dated 11.01.2010
WM-23/2009

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

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

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


Sir,

I am directed to say that Finance Department have issued instructions to avoid rush of expenditure towards the fag end of the financial year in the circulars under reference and fixed the following deadlines for issue of allotment, surrender of budgeted provision and drawal of funds:

i) **Issue of allotment - By 31.12.2009.**

In para 7 of Finance Department Circular No 36080(225)/F, dt.31.07.2009 it was indicated that total allotment including Supplementary provision should be communicated by 31.12.2009 or at the latest by 31.01.2010 in case of re-appropriation or additional allotment. Further it was indicated in para 2(ii) of Finance Department Circular No.58616 (225)/F dt.03.12.2009 that the total Budgetary allotment including Supplementary Provision for 2009-10 shall have to be communicated by all Controlling Officers to the concerned D.D.Os by 31.12.2009 and in case of funds augmented through re-appropriation or on account of late receipt of Central Assistance the allotment would be accepted in Treasuries latest by 31.01.2010. Since 31.01.2010 falls on Sunday the last date for communication of allotment in case of funds augmented through re-appropriation or on account of late receipt of Central Assistance is advanced to 30.01.2010.
The detailed DDO wise Budget allotments should also be supplied by the Controlling officers in soft copies within the deadlines indicated above to the Director of Treasuries & Inspection, Orissa, Bhubaneswar for being fed into the Central server. Budgetary allotments issued after the stipulated deadline shall not be acted upon by the Treasury Officers except under special circumstances.

ii) **Surrender of provision – By 30.01.2010**

It was indicated in para 7 of Finance Department Circular No 36080(225)/F, dt.31.07.09 that surrender of Budgetary provision should be completed by 27.02.2010. The last date for surrender of budgetary provision was advanced to 31.01.2010 vide para 2(iii) of Finance Department Circular No.58616 (225)/F., dt.03.12.2009 with the objective of accelerating the pace of expenditure and to avoid postponement of expenditure to the fag end of the financial year, 2009-10. Since 31.01.2010 falls on Sunday the last date for surrender of budgetary provision is further advanced to 30.01.2010. This deadline is to be followed strictly.

iii) **Last date for submission of bills in Treasury – 10th March/16th March, 2010.**

It was indicated in para 2(iv) of Finance Department Circular No.58616(225)/F., dt.03.12.2009 that the last date for submission of bills to the Treasuries in the financial year 2009-10 would be 10th March, 2010 for claims under Other Contingency, Machinery, Equipment, Vehicle, Share Capital, Subsidy, Loan and 16th March, 2010 for other claims. These deadlines are to be followed scrupulously.

iv) **Last date of submission of bills relating to 12th F.C. recommended grants in Treasury -10.02.2010**

It has been decided that the concerned Administrative Departments have to submit utilization certificate/completion certificate in respect of the budgetary allocation for 2009-10 relating to 12th F.C. recommended grants by 28.02.2010. Sanction, release and drawal of funds for these purposes should be made sufficiently ahead. Hence, the concerned Administrate Departments are to submit bills relating to 12th F.C. recommended grants to the Treasuries by 10.02.2010. The Treasuries will not accept bills relating to 12th F.C. recommended grants after 10.02.2010.

2. Rush of expenditure in the month of March defeats the objective of efficient and economic use of resources. It may also lead to unproductive and wasteful expenditure. In order to check this unhealthy practice it has been decided to ensure completion of all formalities for sanction and release of
funds latest by 30.01.2010 so as to avoid last minute rush and ensure utilization of public funds in a planned and efficient manner.

3. Under the Orissa Treasury Management System (OTMS), all the Treasuries are connected to the Central Location at the Directorate of Treasuries & Inspection, Orissa, Bhubaneswar and the transactions are controlled by the System itself. The OTMS does not provide for any backlog processing of transactions at any stage. As such exactly after 12.00 Midnight of 31st March 2010, which is technically the end of the current financial year 2009-10, the system would automatically disable all the allotments for 2009-10 across the State as a whole for the financial year 2009-10 and it would not be possible at all to carry out any transaction, relating to the budget of 2009-10 after that time, which is to be accounted for in the financial year 2009-10.

4. It is, therefore, impressed upon all Administrative Departments that the following formalities for sanction/release/drawal of funds should be completed by the deadlines mentioned below so that budgeted expenditure can be processed for drawal by the OTMS within the timeline.

i) Sanction orders for release of funds are to be issued by the respective Administrative Department by 30.01.2010 at the latest. Special care should be taken to ensure that the sanction orders are received by the concerned Controlling Officers and the DDOs in time so that they would be able to complete the formalities like sanction of expenditure for a particular purpose, wherever necessary and submit the bill for drawal in the Treasury/Sub-Treasury within the stipulated deadline.

ii) Finance Department will not accept any proposal for sanction of funds and release from Civil Deposit after 30.01.2010

iii) Requisition for Letter of Credit in respect of the Controlling Officers of the Engineering Departments should be furnished to Finance Department by the respective Administrative Departments within 30.01. 2010 indicating the requirement of funds for February, 2010 & March, 2010. No request for issue of Letter of Credit will be accepted in Finance Department after 30.01.2010, except in very exceptional cases for which the concerned Departments are to furnish convincing reasons.


v) Re-appropriation of funds, wherever necessary, should be completed by 30.01.2010 as the last date for issue of allotment
in respect of funds augmented through re-appropriation is 30.01.2010. Treasuries will not accept any allotment after 30.01.2010. The detailed DDO wise Budget allotments should also be supplied by the Controlling Officers in soft copies within the deadlines indicated above to the Director of Treasuries & Inspection, Orissa, Bhubaneswar for being fed into the Central server. Budgetary allotments issued after the deadline stipulated above shall not be acted upon by the Treasury Officers except under special circumstances. The concerned Controlling Officers shall be held responsible for any dislocation in Government transactions and lapse of budgeted funds arising out of non-receipt of such data in soft copies by the Director of Treasuries and Inspection, Orissa by 30.01.2010.

vi) Surrender of the unutilized budgetary provisions should be made by 30.01.2010.

vii) The last date for submission of bills requiring payment in cash or by transfer credit in respect of claims under Other Contingency, Machinery, Equipment, Vehicle, Share Capital, Subsidy, Loan is fixed to 10\textsuperscript{th} March, 2010 and 16\textsuperscript{th} March, 2010 is the last date for submission of bills relating to other claims involving payment in cash or by transfer credit.

viii) The last date for submission of bills relating to 12\textsuperscript{th} Finance Commission recommended grants is fixed to 10\textsuperscript{th} February, 2010.

ix) As 2009-10 is the last year of the award period of 12\textsuperscript{th} Finance Commission, the grants recommended by 12\textsuperscript{th} F.C. will lapse after March, 2010. Governments of India vide their letter No. F(10/1)-FCD/2009 dated 23.04.2009 have directed to utilize the grants recommended by 12\textsuperscript{th} F.C. and furnish the required U.C./completion certificates to them latest by 01.03.2010 in order to facilitate final release of 12\textsuperscript{th} F.C. grants under different sectors by the end of current financial year. It may be noted that Government of India will not release the final installment of grants unless the required U.C./completion certificates are submitted by the stipulated date and the State would stand to lose a substantial amount of grants. In view of this, all the implementing Departments were instructed to ensure submission of U.C./Completion certificates latest by 15.1.2010 for onward transmission to Government of India in F.D. letter No. 22240(11)/F dated 24.4.2009 and 24507(11)/F dated 12.5.2009. In course of review of expenditure relating to 12\textsuperscript{th} F.C. recommended grants, in the meeting of HLMC held on 02.01.2010 it was found that most of the implementing Departments are lagging behind the expenditure schedule. Taking into consideration, the difficulties faced by the implementing Departments in adhering to the schedule fixed
earlier, it was decided that the implementing Departments should furnish utilization certificate/completion certificate in respect of budgetary allocations relating to 12th F.C. recommended grants for the years 2005-06, 2006-07, 2007-08 and 2008-09 by 30.01.2010. The utilization certificate/completion certificate in respect of budgetary allocations relating to 12th F.C. recommended grants for the year 2009-10 are to be submitted latest by 28.02.2010. The Administrative Departments should strictly adhere to the above revised deadlines failing which the State may stand to lose substantial amount of 12th F.C. recommended grants and in that case, the implementing authorities will be personally held responsible for such loss.

x) The Administrative Departments and the Controlling Officers should scrupulously adhere to the following expenditure targets :-

- Non Plan Revenue Expenditure as stipulated by the 12th Finance Commission including the Grants for maintenance of Roads & Bridges, Non Residential & Residential Buildings provided in the Budget of different Departments for the year 2009-10 should be fully spent by 28.02.2010.

- Provisions for Non Plan Revenue Expenditure including the Finance Commission Grants for Health & Education Sectors as provided in the budget of 2009-10 should also be utilized fully by 28.02.2010.

- Grants to ULB and PRIs on the recommendation of 12th F.C should also be transferred to the concerned Local Bodies in full.

- Under State Plan, the 12th Finance Commission grant for Chilika Lake, Sewerage System for Bhubaneswar, Heritage Conservation and maintenance of Forests should be fully utilized by 28.02.2010 and UC/CC submitted.

- The last date of submission of bills relating to 12th F.C. recommended grants to the Treasuries is 10.02.2010.

xi) The Controlling Officers and D.D.Os are advised to avoid submission of bills in the Treasury after the deadlines and ensure encashment of all claims presented in the Treasury/Bank before 31st March, 2010 as the centralized and computerized payment procedure of the Agency Banks under the Core Banking System may not accept last minute transactions.

xii) The Budgetary provision for Relief Expenditure should be released fully in time by issue of allotment according to the deadline fixed i.e. 30.01.2010. The drawal of funds as per the allotment issued
should be ensured by presentation of bills in the Treasury (by 16.03.2010) and filing of requisition for LC (by 30.01.2010) as per the deadlines stipulated above.

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

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

5. **Timely verification and reconciliation of expenditure for 2009-10**

The deadline fixed for verification/reconciliation of expenditure for 2009-10 as indicated in FD Circular No. 58616(225)/F dated 03.12.2009 should be strictly followed.

6. Keeping in view the difficulties faced in the past, observations made in the Reports of Comptroller & Auditor General of India for different years and the concern expressed by Public Accounts Committee on rush of expenditure towards fag end of the financial year, belated surrenders, non release of budgeted funds in time etc., the Action Points and Deadlines have been indicated in the preceding paragraphs to ensure fiscal accountability at all levels. The concerned Controlling Officers are to be held accountable in case of violation of these instructions.

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

Yours faithfully,

Sd/- J.K. Mohapatra
Principal Secretary to Government
Subject: Process reengineering for accelerated implementation of RIDF Projects.

On the basis of the inputs received in the meeting of the High Power Committee held under the Chairmanship of Development Commissioner-cum-Additional Chief Secretary on December 3, 2009, it has been decided to revise the processes and procedure for implementation of RIDF Projects as follows:

2. **Action to be taken before posing projects to the High Power Committee:**

   Administrative Departments and Projects Implementing Agencies concerned are required to comply the following requirements before posing RIDF projects for approval of the High Power Committee (HPC):
   - Completion of Preliminary survey and investigation of the project.
   - Preparation of preliminary project report with provisional cost estimates.
   - Identification of Government land, forest land and private land required for the projects.
   - Identification of utilities, if any, to be shifted for implementation of the projects.

3. **Action required to be taken before posing the projects to NABARD:**

   Administrative Departments and Project Implementing Agencies concerned should ensure compliance with the following requirements before posing the projects for NABARD assistance:
   - Preparation of the Detailed Project Report (DPR) on the basis of the current Schedule of Rates (SoR).
   - Administrative approval should be accorded on the basis of cost estimates projected in the DPR for the purpose of going ahead with land acquisition, forest clearance and other regulatory clearances.
   - Formal processes for acquisition of private land, forest clearances and other regulatory clearance should be initiated before posing the projects to NABARD.
   - Necessary budget provision should be made for implementation of the projects in anticipation of the NABARD clearance.
   - Procurement plan detailing the contract packages, draft bill documents including timeline for execution of contracts should be finalized.
4. Action to be taken after the Project is recommended by the Regional Office of NABARD:

Administrative Departments and Project Implementing Agencies concerned should take action, as follows, after the projects are recommended by the Regional Office of the NABARD:

- Update the cost estimates to the extent required, if necessary.
- Technical sanction should be accorded on the basis of the updated cost estimates.
- Bids may be invited subject to substantial completion of land acquisition, forest and other regulatory clearances including shifting of utilities.

5. Action to be taken on receipt of NABARD sanction:

On receipt of the sanction from NABARD, Administrative Departments and Project Implementing Agencies concerned are required to comply with the following requirements:

- Revise estimate and technical sanction may be issued, if required.
- Additional budget provision may be made, if required.
- Work plan should be finalized for implementation of the projects with verifiable performance milestones.

6. Facility for Project Preparation:

Implementation of RIDF Projects in accordance with the revised modalities indicated above would require necessary provision to be made in the budget of the Administrative Departments concerned for taking up preparatory activities like survey investigation, preparation of DPR, land acquisition, forest and other regulatory clearances and shifting of utilities. Accordingly, a lump sum provision should be made in the budget of the Departments concerned for facilitating these preparatory actions.

7. Administrative Approval and Tendering:

Normally, Administrative approval is allowed to be accorded for the infrastructure projects only if budget provision is available at least to the extent of 15% of the project cost. However, in case of RIDF projects, this requirement would be waived and the Departments concerned would be allowed to accord administrative approval and to go ahead with the tendering process after the project is recommended by the Regional Office of the NABARD. However, before finalizing the bids, Administrative Departments concerned may kindly ensure that the required acquisition of land, forest and other regulatory clearances as well as shifting of utilities is substantially completed so that the contractors do not face hindrances afterwards.

8. Budget Provision:

The revised procedure indicated above also requires adequate provision to be made in the budget for execution of works in anticipation of sanction by NABARD. This facility will be allowed by the Planning & Coordination Department for RIDF projects as a special dispensation.
9. These guidelines would be applicable to all RIDF projects to be recommended henceforth. These guidelines will also be applicable to all RIDF Projects which have already been sanctioned by NABARD and for which Administrative approval may not have been accorded so far and/or tender may not have been finalized so far.

10. These guidelines have been issued with the concurrence of P & C Department.

Sd/- J.K. Mohapatra
PRINCIPAL SECRETARY TO GOVT.
FINANCE DEPARTMENT

NOTIFICATION

Bhubaneswar, the 14th January, 2010.

No. BT-VI (SFC)-4/2009-1622/F— In pursuance of Article 243-I of the Constitution of India read with Sections 3 and 8 of the Orissa Finance Commission (Miscellaneous Provisions) Act, 1993 (Orissa Act 28 of 1993), the Governor of Orissa hereby makes the following amendment to the notification of the Government of Orissa in the Finance Department No.41424/F, dated the 10th September, 2008, namely: —

AMENDMENT

In the said notification, in paragraph 2 and 9, for the words, figures and commas “31st December, 2009”, the words, figures and commas “31st January, 2010” shall be substituted.

By Order of the Governor

Sd/- S.N. Sarangi
Special Secretary to Government
FINANCE DEPARTMENT

***

No. 4644 (225) /F., Dated. 03.02.2010
WM-23/2009

From

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

To

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

Sub: Revised deadlines for submission of proposals relating to financial sanction, release and re-appropriation of funds in the remaining part of the current financial year.


Sir,

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

2. Keeping in view the difficulties faced by different Departments on the above score and the time required for feeding of allotment in OTMS to exercise checks against provisions of funds, the following deadlines are revised and further extended as indicated below :-
<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Items</th>
<th>Previous Deadline with Ref. to Para No. of F.D. Letter No. 1310 (225)/F, dt.11.01.2010</th>
<th>Revised Deadline</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Issue of Sanction Orders and release of funds.</td>
<td>30.01.2010 Para-2 &amp; 4(i)</td>
<td>15.02.2010</td>
</tr>
<tr>
<td>2.</td>
<td>Concurrence of F.D. for Sanction and release of funds from Civil Deposit.</td>
<td>30.01.2010 Para-4(ii)</td>
<td>15.02.2010</td>
</tr>
<tr>
<td>3.</td>
<td>Requisition for L.C.</td>
<td>30.01.2010 Para-4(iii)</td>
<td>15.02.2010</td>
</tr>
<tr>
<td>4.</td>
<td>Re-appropriation of funds and issue of allotment.</td>
<td>30.01.2010 Para- 4(v)</td>
<td>15.02.2010</td>
</tr>
<tr>
<td>5.</td>
<td>Submission of Soft copies of Allotment Data to DT &amp;I (O)</td>
<td>30.01.2010 Para-4(v)</td>
<td>17.02.2010</td>
</tr>
<tr>
<td>6.</td>
<td>Surrender of un-utilized funds</td>
<td>30.01.2010 Para- 4(vi)</td>
<td>20.02.2010</td>
</tr>
</tbody>
</table>

3. The Notification regarding implementation of revised UGC scale of pay has been issued on 28.01.2010 for which it may take some more time for completion of formalities like sanction, release, re-appropriation and surrender of funds etc. In view of this, the last date for issue of sanction orders, release of funds, re-appropriation, submission of soft copies of allotment orders to DTI(O) and surrender of un-utilised funds in respect of the budget provision made for payment of revised UGC scale of pay under Demand No. 38 -2202-General Education is extended to **02.03.2010** as a special case.

4. I would, therefore, request you kindly to take timely steps for sanction, release, re-appropriation and surrender of funds by the revised deadlines stipulated above so as to ensure submission of bills in the Treasuries by the deadlines stipulated in Finance Department Circular No. 1310(225)/ F dt.11.01.2010. It should be noted that there will not be any further relaxation in the deadlines indicated above under any circumstances whatsoever in the interest of fiscal discipline and effective financial management.

Yours faithfully,

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

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

To

The Principal Secretary to Govt./Commissioner-cum-Secretary to Govt,

Forest & Environment / School & Mass Education/
Rural Development/Water Resources/
Health & Family Welfare / H & U. D. /
Panchayati Raj / Higher Education /
T&C (Culture) / T &C (Tourism) Departments &
E.I.C-cum- Secretary to Government, Works Department.


Ref: Finance Department Circular No.36080 (225)/F dt.31.07.2009, 58616(225)/F dt.03.12.2009, 1310(225)/F dated 11.01.2010 & 4644/F dated 03.02.2010

Sir,

I am directed to say that Administrative Departments were required to submit utilization certificate/completion certificate in respect of the budgetary allocation for 2009-10 relating to 12th F.C. recommended grants by 28.02.2010 so as to enable the State Government to submit the same to Government of India by 01.03.2010 as stipulated by them.

2. In order to adhere to the aforesaid time schedule Finance Department issued instructions in Circular No. 1310(225)/F dated 11.01.2010 to the concerned Administrative Departments to complete the formalities of sanction, release and drawal of funds for these purposes sufficiently ahead and submit bills relating to 12th Finance Commission recommended grants to the Treasuries by 10.02.2010. As a measure of abundant precaution, it was stipulated that the Treasuries will not accept bills relating to 12th F.C. recommended grants after 10.02.2010.
3. In the meantime, the above deadline has elapsed and references for extension of the last date for presentation of bills in Treasuries pertaining to 12th F.C. recommended grants beyond the date fixed are being received by Finance Department.

4. Keeping in view the difficulties faced by some Departments on the above score, the last date for presentation of bills in respect of the budgetary allocation for 2009-10 relating to 12th F.C. recommended grants only in the Treasuries is now extended to 26.02.2010. The Treasuries will not receive bills relating to 12th F.C. recommended after 26.02.2010 under any circumstance.

5. Hence, I would request you to kindly ensure timely utilization and submission of utilization certificate/completion certificate in respect of the budgetary allocation for 2009-10 relating to 12th F.C. recommended grants by 28.02.2010 so as to enable the State Government to furnish the necessary Utilization Certificate/Completion Certificate to GoI by the 01.03.2010 failing which the State may stand to lose substantial portion of 12th F.C. recommended grants.

Yours faithfully,

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

***

No. 8500 (225)/F., Dated.
WM-23/2009

From

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

To

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

Sub: Deadlines for submission of proposals relating to financial sanction, release and re-appropriation of funds in the remaining part of the current financial year – Drawal of Block Grants by Higher Education Department and Clarifications.

Ref: Finance Department Circular No. 36080(225)/F dt.31.07.2009,
No. 58616 (225)/F dt.03.12.2009, No. 1310(225)/F dt.11.01.2010 &
4644(225)/F., dated 3.2.2010

Sir,

I am to say that in spite of extension of the deadline for completion of formalities for financial sanction in Finance Department Letter No. 4644(225)/F., dated 3.2.2010 difficulties are being faced for drawal of Block Grants by Higher Education Department and doubts are being raised about sanction of personal entitlements, advances and other items of expenditure as well as surrender of funds under Central Plan & Centrally Sponsored Plan Schemes where there is likelihood of receipt of Central Assistance towards the fag end of the financial year.

2. In consideration of the above factors, it has been decided to allow sanction and release of Block Grants by the following extended deadline and clarify the doubts relating to sanction of entitlements, advances and other items of expenditure and surrender of funds under Central Plan & Centrally Sponsored Plan Schemes.

3. Keeping in view the difficulties expressed by the Higher Education Department in release of Block Grants, the deadline for sanction of release of funds in respect of the Budget provision made for payment of Block Grants
under Demand No.38 is extended to 02.03.2010 in line with the similar dispensation made for payment of revised UGC Scale of Pay.

4. As regards sanction of personal entitlements, advances and other items of expenditure for specific purposes, it may be noted that the deadlines prescribed in Finance Department Letters bearing No.1310(225)/F., dated 11.1.2010 and No.4644(225)/F., dated 3.2.2010 relate to financial sanction for release of funds under different Schemes from the level of the Administrative Departments and Heads of Departments and not for sanction of personal entitlements, advances to Government Servants and items of expenditure for specific purposes.

5. Similarly, it is clarified that where there is likelihood of receipt of Central Assistance and scope for expenditure towards the end of the financial year under the Central Plan & Centrally Sponsored Plan Schemes, funds should not be surrendered in a routine manner.

All other conditions for completion of formalities for release of funds indicated in Finance Department Circulars issued earlier remain unchanged.

Yours faithfully,

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

No. 8759 (255) /F., Dt.24.02.2010
W.F.-II-80/2009

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

To
The Principal Secretaries/
Commissioner-Cum-Secretaries/Secretaries/
Special Secretaries to Government of all Departments/
All Heads of Departments/All Collectors.

Sub : Energy efficiency in Government Offices.

Sir,

I am to say that Energy Conservation Act, 2001 empowers both the Central and the State Governments to facilitate and enforce of energy efficiency and conservation measures. Accordingly, Government of Orissa vide Energy Department Notification No.4215/En. Dated 18.05.2007, have issued guidelines for efficient use of energy and its conservation in the State.

1. Energy Department in their letter No.10531/DE dated 26.10.2009 and 12477/DE dt.23.12.2009 has also issued guidelines/instructions to all Departments of Government/Heads of Departments/PSUs for taking energy conservation initiative through use of energy efficient appliances.

2. Government Departments should take the lead in implementation of energy conservation measures through procurement of energy efficient devices.

3. (i) Lighting of Government Offices – The existing incandescent lamps should be replaced by only star labelled Tubular Fluorescent Lamps (TFL) certified by Bureau of Energy Efficiency. The conventional 40w tube lights should be replaced with star labeled T5 tube lights. Use of natural lights during the day time may be ensured which can substantially reduce the lighting load.

(ii) Air-Conditioner and other appliances used in Government Offices – The existing Air-Conditioners, Refrigerators, Ceiling Fans etc. when required to be replaced should be replaced by energy efficient star rated Air-Conditioners and Ceiling Fans etc. certified by Bureau of Energy Efficiency. The Air-Conditioner should be set at a temperature level of 25 degree Celsius with simultaneous use of ceiling fan to save energy. Air-conditioned conference halls need to have temperature indicators to ensure that room temperature is maintained as prescribed. Separate feeders for ACs needs to be ensured so that all room ACs can be switched off centrally during the winter.
(iii) **Street Lighting** – In Gram Panchayats, Urban Bodies, Housing Colonies developed by Orissa State Housing Board, Bhubaneswar Development Authority etc., Residential colonies of Government Departments and PSUs. Modern lighting technology such as light Emitting Diode (LED), Metal Halide fittings and T-5 Tube Light fixture should be used for street lighting. Programmable timer should also be used for automatic switching on/off the street lights.

(iv) **Solar Water Heating Systems** – In all Government Hospitals, Guest Houses & Hostels etc., Solar Water Heating Systems as per BIS specifications should be used.

(v) **Water Supply System** – Energy efficient motor pumps and power capacitors should be used in pumping stations. Power factor improvement facility should be used in the pumping station to ensure that the power factor is maintained at 0.9 or more. Regular energy audit needs to be conducted to monitor energy consumption and ensure energy efficiency.

4. To ensure energy efficiency, star labeled products, like Ceiling Fans, Refrigerators, room air conditioner units, Tube lights, pumps, motors, distribution transformers, electric geysers etc. certified by Bureau of Energy Efficiency is to be specified for all future procurement.

5. The use of the above products and methods will not only help in reducing the energy consumption charges but also help in mitigating greenhouse gas emissions and narrowing the gap between present demand and availability of power in the State.

I would, therefore, request you to issue necessary instructions for procurement and installation of the energy efficient appliances and adoption of methods facilitating efficient use of energy.

Yours faithfully,

Sd/- J.K.Mohapatra
Principal Secretary to Government
From
Shri J.K. Mohapatra, I.A.S.
Principal Secretary to Govt.

To
The Principal Secretaries/
Commissioner-cum-Secretaries/Secretaries/
Special Secretaries to Government of all Departments/
All Heads of Departments/All Collectors/
All Public Sector Undertakings.


Sir,

I am to say that Energy Conservation Act, 2001 empowers both the Central and the State Governments to facilitate and enforce efficient use of energy and its conservation. Accordingly, Government of Orissa in Energy Department Notification No.4215/En. Dated 18.05.2007 have issued guidelines for efficient use of energy and its conservation in the State. In the said notification Energy Department emphasized on Energy Efficient Building Designs.

2. The Administrative Departments entrusted with civil works viz. Works, Rural Development, Housing & Urban Development, Water Resources and also Forest & Environment in consultation with the Chief Architect, Orissa should incorporate energy efficient building design concepts in all new building plans, drawings in Government and Government-aided Sectors.

3. The Public Sector Undertakings like IDCO, OPH & WC, OTDC, OCC, etc. engaged in civil construction works should also incorporate such energy efficient building designs in all new building construction works. Similarly, Orissa State Housing Board and Development Authorities like BDA, CDA, etc. entrusted with regulation of housing, should also insist on energy efficient building plans/designs in case of new buildings coming up in their respective jurisdictions.

4. The user Departments should also insist on energy efficient building designs/plans for new buildings.

5. Office buildings and Government hospitals having a connected load of 100 KW and above should go for star rating by Bureau of Energy Efficiency, a statutory body under the Minister Power; on a 1-5 Star scale. The 5 star labeled building is considered as the most energy efficient.
I would, therefore, request you to kindly issue instructions to all concerned with regard to adoption of Energy Efficient Building Designs and Star Rating of Office Buildings so as to promote energy efficiency and savings.

Yours faithfully,

Sd/-J.K.Mohapatra
Principal Secretary to Government
Bhubaneswar, the 4th March, 2010

In partial modification of this Department Office Memorandum No. BT-II (Bt.)13/09-57773/F, Date 30th November, 2009 Sri Rangalal Jamuda, I.A.S. is hereby appointed in place of Sri S. N. Tripathy, I.A.S. as Chairman of the Committee of Secretaries (CoS) to review expenditure relating to public works.

The Committee may complete their tasks and submit their report containing actionable recommendations by 30.04.2010.

Sd/- J.K.Mohapatra
Principal Secretary to Government
FINANCE DEPARTMENT
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No. 12569 (39) /F., Dt. 22.03.2010
F.C. (13) - 05/09

From

Shri B. C. Mohapatra, I.A.S.
Additional Secretary to Government.

To

The Principal Secretaries/
Commissioner-Cum-Secretaries/
Secretaries/Special Secretaries to Govt.
(All Departments).

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

Ref: Finance Deptt. Letter No. 25514 (40)/F., dated 20.05.2009 addressed to Secretaries to Govt. (all Departments)

Sir,

In inviting reference to the subject cited above, I am directed to say that all Administrative Departments of Government and Heads of Departments had been advised in the letter referred to above to take follow up action on the action points relating to “Committed Liabilities”, “Implications of Major Policy Decisions” and “Segregation of Salary and Non-Salary portion of Maintenance Expenditure” as per guidelines indicated in para-4 to para - 6 of the said letter. In para-7 of the said letter, it was advised that “To begin with, the information relating to the above items for the year 2008-09 should be collected from the Heads of Offices by the Controlling Officers by 15th June, 2009 and sent to the respective Administrative Departments by 30th June, 2009 so as to enable them to send the information to Finance Department by 15th July, 2009”.

Even after lapse of 8 months from the cut off date of 15th July, 2009, most of the Departments, have not furnished their information to Finance Department for which it has not been possible to compile the data and send the same to the A.G (A & E), Orissa, Bhubaneswar.

In Letter No. AA-Fin.-1-1-(2009-10)-473 dated 15.01.2010, the DAG (Accounts), O/O the A.G. (A & E), Orissa, Bhubaneswar have intimated that the C & A.G. of India has issued some clarifications on compilation of data on Committed Liabilities and segregation of Maintenance Expenditure into salary and non-salary items which have been prescribed in the D.O. letter No. 197-AC.I/SP-II/60-2005 Vol.VI dated 19th March, 2009 of the Deputy Comptroller and Auditor General (LB & AEC) addressed to Chief Secretary, a
copy of which was sent to all Deptts. of Govt. in this Deptt. Letter No. 25514 (40)/F., dated 20.05.2009.

Sending the clarifications, they have requested to bring the same to the notice of all concerned for compilation of information for the year 2009-10. They have also made a request to send the information for 2009-10 to them by 31.05.2010.

A copy of Letter No. AA-Fin.-1-1-(2009-10)-473 dated 15.01.2010, which contains the clarifications referred to above, is sent herewith for further necessary action at your end.

The information for the year 2009-10 may be sent to this Department by **15.04.2010** for compilation and onward transmission to the O/O the A.G (A & E), Orissa, Bhubaneswar.

Sd/- B.C.Mohapatra
Additional Secretary to Govt.
To The Principal Secretary to Government of Orissa, Finance Department, Bhubaneswar.

Sub: - Information relating to additional statements on Committed Liabilities, Implication for Major Policy Decisions/New schemes proposed in the Budget and segregation of Maintenance Expenditure into salary and non-salary items.

Sir,

In inviting a reference to Finance Department letter No.FC(13)-05/2009/25514 (40)/F dated : 20.05.2009 I am to state that in the said letter all the administrative departments were requested to issue necessary instruction to the F.As./A.F.As. as well as the Controlling Officers and the Heads of Offices/DDOs, under their administrative control to furnish the information relating to Committed Liabilities, Implication for Major Policy Decisions/New Schemes proposed in the Budget and segregation of Maintenance Expenditure into salary and Non-salary items for the year 2008-2009 and to stabilize the process of compilation of the date for future years. The above information for the year 2008-09 have not been received from any of the departments.

In the mean time the C&A.G. of India has issued some clarifications on compilation of data on Committee Liabilities and segregation of Maintenance Expenditure into salary and non-salary items. They are as follows.

**Committed Liabilities (Annexure-I)**

(II) States share in Centrally Sponsored Schemes :- This would depict the amount which was to be released by the State in the current year of account but was not released and would have to be released in the next year.

(III) Liabilities in the form of transfer of Plan Schemes to Non-Plan Heads :- This would generally arise at the close of the plan period. If the State Government has transferred any plan scheme during the intervening period it may be specified/recorded accordingly.

(IV) Liabilities arising from incomplete Projects:- This would depict the difference between the cost of the project and current years outlay i.e. the committed expenditure that would have to be incurred over the following year(s) until completion of the project.

While compiling the information on committed liabilities the following points may also be looked into.

(i) Information is to be given for different periods for each of the items.
(ii) Non-Plan salary expenditure, pension, Interest payments etc. could be estimated and projected at least for the next three years.

(iii) Bills pending for payment would pertain to current year of account.

(iv) Accrued debt implies installments of debt that would be taken on books in future when cash flow takes place but for which committed repayment liability for the future years has arisen.

Statement on Maintenance Expenditure of the State (Annexure-III)

(i) The words “in future” appearing in heading may be deleted.

(ii) Information is to be given major head wise. (Revenue heads and Capital heads)

(iii) Where maintenance expenditure is at the object head level, the vouchers may be seen to identify the purpose of expenditure. If salary and non-salary portions are separately given, action would be taken to collect the information from the vouchers.

(iv) Alternatively where salary and non-salary portion were not being depicted in the maintenance expenditure, relevant heads at the appropriate tier of classification would have to be opened in the State Budget.

So far as Appendix-II – “Implications for Major Policy Decisions during the year on New Schemes proposed in the Budget for future cash flows” is concerned the information is required to be given both for State Plan as well Central Plan/Centrally Sponsored Plan Schemes.

The above clarifications may kindly be brought to the notice of all concerned for compilation of information for the year 2009-10. We are committed to strict date line in this regard. You may kindly make suitable arrangements to make available of the said information in Finance Department so that the same is received in this office latest by 31st May 2010 this year positively and by the same date in subsequent years.

Yours faithfully,

Sd/- SHANKAR SAHOO
Deputy Accountant General (Accounts)
FINANCE DEPARTMENT

***
No. 13609(225)/F., Dated 27.3.2010
WM-23/2009

From

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

To

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

Sub: Deadlines for submission of proposals relating to financial
sanction, release and re-appropriation of funds in the remaining
part of the current financial year – sanction and drawal of funds
under CP/CSP Schemes.

Ref: Finance Department Circular No. 36080(225)/F dt.31.07.2009,
No.58616 (225)/F dt.03.12.2009, No. 1310(225)/F dt.11.01.2010,
4644(225)/F., dated 3.2.2010 & 8500(225)/F., dated 22.2.2010

Sir,

I am to say that in spite of extension of the deadline for completion of
formalities for financial sanction in Finance Department Letter No.
4644(225)/F., dated 3.2.2010 & 8500(225)/F., dated 22.2.2010, difficulties
are being faced for sanction of funds under Central Plan & Centrally
Sponsored Plan Schemes where there is likelihood of receipt of Central
Assistance towards the fag end of the financial year.

2. In consideration of the above factor, it has been decided to allow
sanction and release of funds as well as submission of bills in the
Treasuries/Sub Treasuries till 31st March, 2010 in respect of Central Plan &
Centrally Sponsored Plan Schemes where Central Assistance is received
after the deadline fixed for sanction, release and submission of bills.

All other conditions for completion of formalities for release of funds
indicated in Finance Department Circulars issued earlier remain unchanged.

Yours faithfully,

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

No. 14329(225)/F., Dt. 31.03.2010
WM – 23/2009

From

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

To

All Principal Secretaries/Secretaries to Government
All Heads of Departments

Sub:- Regulation of Expenditure out of the On Account Budget for the year 2010-11.

Sir/Madam,

I am directed to say that after the Appropriation (Vote on Account) Bill for 2010-11 has been passed by the State Legislature and enacted, the Administrative Departments are authorised to incur expenditure from 1.4.2010 on the basis of the provision made in the Vote on Account for 2010-11 for four months till 31.07.2010.

2. It is necessary to expedite the flow of expenditure in the 1st quarter of the financial year as it is the working season before the onset of monsoon. The Departments should, therefore, carefully chalk out a work programme from the beginning of the financial year and make available the required funds to the spending Units in the month of April, 2010.

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

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

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

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

(iv) 1/3rd of the allocation for the year under M.V., Telephone, T.E. and Office Expenses should be distributed.

The maintenance expenditure under Non Plan for Roads & Bridges, Buildings, Urban Water Supply, Rural Water Supply, Major, Medium & Minor Irrigation, Flood Control work etc. should be limited to 50% of the total provision and spent according to the Annual Maintenance Plan formulated by the concerned Administrative Department in consultation with Finance Department. All preparatory actions in this regard should be completed by 30th April, 2010.

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

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

(vii) Concurrence of Finance Department would be necessary for purchase of machinery and equipment subject to the overall limit of the Vote-on Account provision.

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

5. While scrutinizing proposal for sanction of expenditure during the year 2010-11, the progress of submission of Utilization Certificate in respect of expenditure incurred up to the preceding month and expenditure incurred during 2009-10 should be reviewed.

6. The flow of expenditure should be evenly paced and commensurate with the revenue receipts. However, it is noticed that expenditure pattern is skewed and back loaded. Therefore, it is imperative to formulate monthly expenditure plans to avoid rush of expenditure towards the year-end. Accordingly, it is proposed to introduce Cash Management System in
selected major spending Departments for which guidelines would be issued separately.

7. Since provision under Vote on Account 2010-11 is for the 1st four months of the financial year and indicated up to Minor Head level in the Demand for Grants, the Administrative Departments are requested to follow the instructions mentioned below, while allocating funds and incurring expenditure in respect of each unit of appropriation out of the Vote on Account provision.

(I) The expenditure under a minor head should ordinarily be limited to 40% of the provision made for the financial year, 2010-11. However, it may be exceeded up to the limit indicated against the essential items of expenditure like Calamity Relief- 100%, Arrear Salary-100%, Arrear Pension-100% and Maintenance of Capital Assets-50% . In all other cases it can be exceeded in the respective functional major/minor heads subject to the overall expenditure under the respective Demand for Grant remaining within the limit of total appropriation indicated in the Vote on Account 2010-11, for which prior concurrence of Finance Department is necessary. For example, the Budget provision of TRs. 110496 made under Demand No.10 - School & Mass Education Department under Non-Plan may be considered. The above provision has been indicated in the Book “Demand for Grant” Page No. 10/5 for the year 2010-11 under the following minor head.

   Major Head - 2202 - General Education
   Sub Major Head - 01 - Elementary Education
   Minor Head - 101 - Government Primary Schools

   The limit of expenditure under this minor head is Trs.44198 and the limit of total appropriation for the Demand No.10 is Trs.23,88,02,96 in the Vote on Account.

   (II) Although, no detail unit of appropriation like Pay, DP, DA, HRA etc. have been indicated below the minor head, the details of the provision below the minor head up-to the unit of appropriation has been made available through the Budget Interface software and placed in the Treasury portal http://www.orissatreasury.gov.in. Accordingly, the Administrative Departments/Controlling Officers need to assess their requirements under each unit of appropriation and issue allotment order to concerned DDOs. For assessment of the requirement under different units of appropriation, the following procedure shall be adopted.

   (a) Allotments should be distributed to meet the requirement for a period of four months only for each unit of appropriation.

   (b) For salary components estimate should be made as follows:
(i) Pay - 1/3rd of the provision for 2010-11 should be distributed.

(ii) D.P. @ 50% of Pay for the employees who continue to draw salary in the pre-revised scale should be worked out for four months and then the required amount be re-appropriated from Pay.

(iii) D.A. @ 27% of the allotment under Pay should be worked out.

(iv) H.R.A. - As per the admissible rate for four months.

(v) The remaining 30% of arrear Revised Pay and the remaining 30% of arrear revised pension may also be paid in full for which separate instructions would be issued by Finance Department.

(vi) Un-utilized leave salary of retired Government Servants and those retiring between 1.4.2010 to 31.7.2010 should also be paid in full.

(vii) Depending on urgency, arrear salary as well as arrear grants-in-aid salary may be released within 40% of the total provision under the respective Minor Head but this must be within the total amount under Vote on Account for each Demand.

For non-salary components unit-wise provision should be estimated by taking 10% increase over the expenditure made in the year 2009-10 excluding the provision for non-recurring expenditure like purchase of vehicles and contingencies etc. The recurring expenditure under non-salary components is to be considered while calculating 1/3rd of the unit-wise provision for the year 2010-11 for distribution.

i) While calculating 40% of the Budget provision, the sectoral allocation under NP/SP/CP/CSP should be calculated separately.

ii) Expenditure under a particular Minor Head may exceed 40% of the provision under any sector, with the concurrence of Finance Department/P & C Department, as the case may be, but the total expenditure in the Demand for Grant shall not exceed the limit of expenditure indicated in respect of each Demand for Grants in the “VOTE ON ACCOUNT FOR EXPENDITURE OF THE GOVT. OF ORISSA 2010-11” circulated by Finance Department along-with the Budget Documents for 2010-11.

iii) Expenditure on maintenance of the Capital assets may be incurred up to 50% of the full provision for 2010-11 and 40% of the provision for creation of Capital Assets under Capital outlay can be spent within 31.7. 2010 subject to availability of LC.

iv) Expenditure for the continuing CP/CSP Schemes out of the Vote on Account, 2010-11, only should be considered, subject to
receipt of Central Assistance and availability of State Share. In respect of new schemes, if it is necessary to incur expenditure in anticipation of receipt of Central Assistance, prior concurrence of P & C and Finance Department would be necessary.

v) Prior concurrence of Finance Department and P & C Department would be necessary for release of funds in case of items of expenditure reserved for post budget scrutiny and also in respect of the provisions made under Non Plan for grants to Rural & Urban Local Bodies and provision taken against State Plan ceiling under Finance Commission grants.

vi) Sanction of funds for schemes where the norms of expenditure are yet to be approved and cases involving change in the norms of existing schemes having financial implication would require prior concurrence of Finance Department.

8. The detailed DDO-wise Budget Allotments for the financial year 2010-11 is to be distributed through Orissa Treasury Portal - [http://www.orissatreasury.gov.in](http://www.orissatreasury.gov.in), in order to enable the Treasuries / Special Treasuries / Sub Treasuries to check the bills against allotment through Orissa Treasury Management System (OTMS). The detailed head-wise provision below the minor head in the Vote on Account 2010-11 has been indicated through the Budget Interface Software and is available in the Treasury Portal for online distribution among the DDOs by the Administrative Departments/Controlling Officers. The schedule for distribution of allotment has been indicated in Finance Department Letter No. 11336(40)/F., dt.12.3.2010. However, the OTMS shall process all Bills without feeding of allotment in April, 2010 only. The Controlling Officers shall continue to communicate the DDO-wise allotments to the respective Treasuries & Sub-Treasuries for entry in their Control Register in April, 2010.

Besides, the OTMS should capture the unit-wise expenditure allowed against the provision made in Vote on Account 2010-11 and account for the expenditure against these units in the Annual Budget 2010-11 so as to prevent double drawal against the same provision made in the Vote on Account and Annual Budget 2010-11. The Treasuries and Sub-Treasuries should, therefore, insist on full accounting classification i.e. detailed description from Major Head to Unit of appropriation in the Bills presented for drawal.

9. i) The Administrative Departments are authorized to sanction expenditure up to Rs.1500.00 lakh at a time under Non Plan and Rs.3000.00 lakh under Plan. Sanction of expenditure exceeding these limits would require prior concurrence of Finance Department.
ii) Notwithstanding the limits indicated at Sub-Para i) above, the Administrative Departments are fully empowered to sanction expenditure for:

   a) Relief, Grant-in-aid(salary) for Aided Educational Institutions, Scholarship and Stipend to SC & ST Students, SOAP, NOAP, ODP, Modernization of State Police Force (including advance payment to Ordnance Factories for procurement of arms and ammunitions), Modernization of Prison Administration and other Security related expenditure under Non Plan.

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

   c) Central Plan & Centrally Sponsored Plan Schemes in case of availability of Central Assistance and the salary component of ongoing CP & CSP Schemes in anticipation of receipt of Central Assistance up to 31.7.2010.

10. The Administrative Departments are authorized to sanction:

   i) Share capital/loan to PSUs/Cooperatives subject to recovery of outstanding Government dues, opening up of Escrow Account and with prior approval of the Project Approval Committee and the Empowered Committee, as the case may be.

   ii) Grant-in-aid and subsidy to PSUs/Cooperatives shall also be made by the Administrative Departments subject to adjustment of outstanding Government dues, opening up of Escrow Account and within the limit indicated in Para-9 (i) above.

   iii) In case any Administrative Department intends to grant any relief to any PSU/Cooperative in recovery of outstanding Government dues while releasing Share capital/loan or subsidy, prior concurrence of Finance Department would be necessary.

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

    I would, therefore, request you to sanction and release funds for expenditure out of the Vote on Account 2010-11 in accordance with the aforesaid instructions.

    Yours faithfully,

    Sd/-  J.K.Mohapatra
    Principal Secretary to Govt.
ANNEXURE

Cases requiring prior approval of Finance Department

<table>
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<tr>
<th>Sl. No.</th>
<th>Subject/Item</th>
<th>Paragraph</th>
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<tbody>
<tr>
<td>1.</td>
<td>Creation/filling up of posts</td>
<td>3 (v)</td>
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<td>2.</td>
<td>Purchase of new vehicles</td>
<td>3 (vi)</td>
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<td>3.</td>
<td>Purchase of machinery and equipment</td>
<td>3 (viii)</td>
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<td>4.</td>
<td>Expenditure exceeding 40% Under Major Head or Minor Head</td>
<td>7 (I)</td>
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<td>5.</td>
<td>Expenditure exceeding 40% under Minor Head &amp; Sector</td>
<td>7 (II) (c) (ii)</td>
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<td>6.</td>
<td>Expenditure for the CP/CSP scheme in anticipation of receipt of Central Assistance</td>
<td>7 (II) (c) (iv)</td>
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<td>7.</td>
<td>Items of expenditure reserved for Post Budget scrutiny and Non-Plan Grant to Rural Local Bodies and State Plan provision under Finance Commission Grant</td>
<td>7 (II) (c) (v)</td>
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<td>8.</td>
<td>Schemes where norms of expenditure are yet to be approved and change in norms of existing schemes having financial implication.</td>
<td>7 (II) (c) (vi)</td>
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<td>9.</td>
<td>Sanction of expenditure exceeding Rs.1500 lakh under Non-Plan and Rs.3000 lakh under Plan</td>
<td>9 (i)</td>
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<td>10.</td>
<td>Release of Subsidy and Grant in Aid to PSUs/Co-operatives exceeding the limit specified in para-9</td>
<td>10 (ii)</td>
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<tr>
<td>11.</td>
<td>Any relief to PSUs/Co-operatives in recovery of outstanding Govt. dues.</td>
<td>10 (iii)</td>
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</table>
MATTER RELATING TO COMMERCIAL TAX
FINANCE DEPARTMENT
NOTIFICATION

The 12th May 2009

S. R. O. No.166/2009 — In exercise of the powers conferred by subsection (2) of Section 3 of the Orissa Entertainment Tax Act, 2006 (Orissa Act 7 of 2006), and in supersession of notification No. 40347-CTE-1/2005/F., dated the 23rd September 2006 the State Government do hereby appoint the Additional Commissioners of Sales Tax as Additional Commissioners of Entertainment Tax, the Deputy Commissioners of Sales Tax as the Assistant Commissioners of Entertainment Tax, the Assistant Commissioners of Sales Tax and the Sales Tax Officers as the Entertainment Tax Officers and the Assistant Sales Tax Officers as the Assistant Entertainment Tax Officers to assist the Commissioner of Entertainment Tax in the execution of his functions and they shall exercise such powers and perform such duties as may be conferred and required by or under the provisions of the said Act over such local area as may be specified by the Commissioner.

[ No. 24488-CTE-1/2005/F.]
By Order of the Governor

Sd/- P. K. ROUT
Under-Secretary to Government

FINANCE DEPARTMENT
NOTIFICATION

The 23rd May 2009

S. R. O. No.180/2009 — In exercise of the powers conferred by clause (h) of rule 1 of Schedule E to the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005), the State Government do hereby authorize all Assistant Commissioners of Sales Tax appointed under sub-section (2) of section 3 of the said Act to exercise the powers of Tax Recovery Officers within the local limits of their respective jurisdictions.

[ No. 25879-CTC-2/2006/F.]
By Order of the Governor

Sd/- P. K. ROUT
Under-Secretary to Government
FINANCE DEPARTMENT
NOTIFICATION

The 9th June 2009

S. R. O. No. 194/2009 — In exercise of the powers conferred by sub-rule (9) of rule 4 of the Orissa Value Added Tax Rules, 2005 and in supersession of all previous notifications issued in this regard the State Government do hereby reconstitute Enforcement Ranges specified in column (2) of the Schedule below comprising circles mentioned against each in column (5) thereof.

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<th>Sl. No.</th>
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<th>Area of Jurisdiction (Territorial Circles)</th>
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[ No. 27936-CTC-45/2003/F.]

By Order of the Governor

Sd/- P. K. ROUT
Under-Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 1st August 2009

S. R. O. No. 285/2009 — In exercise of the powers conferred by sub-section (1) of Section 17-A of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005) the State Government having been satisfied that it is necessary so to do in the public interest do hereby exempt from tax on sale of liquor to Canteen Services Department (CSD) canteens run by Defence Establishments located in the State by the Orissa State Beverage Corporation Limited.

[ No. 36185-CTA-20/2009/F.]

By Order of the Governor

Sd/- P. K. ROUT
Under-Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 1st August, 2009

S.R.O No.286/2009—In exercise of the powers conferred by sub Sections 3, 4 and 5 of Section 13 of the Central Sales Tax Act, 1956, (74 of 1956) the State Government do hereby make the following rules further to amend the Central Sales Tax (Orissa) Rules, 1957, namely:

1. (1) These rules may be called the Central Sales Tax (Orissa) Amendment Rules, 2009.

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

2. In the Central Sales Tax (Orissa) Rules, 1957, (hereinafter referred to as the said rules), in rule 2,

(i) Clause '(bb)' shall be substituted by the following clause, namely: —
“(bb) ‘Appellate Authority’ means a Joint / Deputy Commissioner of Sales Tax when the order appealed against is passed by a Sales Tax Officer / Assistant Commissioner of Sales Tax and an Additional Commissioner of Sales Tax when the order appealed against is passed by a Joint / Deputy Commissioner of Sales Tax”;

(ii) Clause “(c)” shall be substituted by the following clause, namely: —
“(c) ‘Assistant Commissioner, Deputy Commissioner, Joint Commissioner, Additional Commissioner, Special Additional Commissioner and Special Commissioner’ shall respectively mean Assistant Commissioner of Sales Tax, Deputy Commissioner of Sales Tax, Joint Commissioner of Sales Tax, Additional Commissioner of Sales Tax, Special Additional Commissioner of Sales Tax and Special Commissioner of Sales Tax appointed under sub-Section(2) of Section 3 of the Orissa Value Added Tax Act, 2004 and the rules made there under to assist the Commissioner”;

and

(iii) After clause “(i)” the following clause shall be inserted, namely:—
“(ii) ‘Registering Authority’ means any officer appointed under sub-Section (2) of Section 3 of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005) who is authorised by the Commissioner to function as such”.

3. In the said rules, in rule 3, in sub-rule(3),

(i) in clause (iii), for the words and full stop “by the said officer.” the words “by the said officer or” shall be substituted; and
4. In the said rules, rule 4 excluding the marginal heading shall be substituted by the following rule namely: —

"4(1) The Commissioner shall, at interval of one month, publish in the Commercial Taxes Gazette the list of dealers registered under the Act and dealers whose certificates of registration have been cancelled during the intervening period and for the purposes of this rule, the provisions of the Orissa Value Added Tax Rules, 2005 shall, mutatis mutandis, apply.

(2) For such publication as referred to as sub rule (1), the Registering Authority shall submit to the Commissioner, a monthly consolidated list of dealers who are newly registered in the month or whose certificate of registration is cancelled / suspended / restored during the said period, within 10 days from the end of the month, in the format prescribed in rule 33 of the Orissa Value Added Tax Rules and all such cases shall be widely publicized as provided in sub-rule (5) of rule 32 of the Orissa Value Added Tax Rules."

5. In the said rules, in rule 6,

(i) in the second proviso to sub-clause (i), of clause (a), the words and commas "a true copy of accounts, certified by him under his signature, of the form last supplied to him as maintained in Form-V referred to in clause (d)" shall be substituted by the following, namely:—

"the accounts of utilization of the form last supplied to him in Form-V-1";

(ii) in clause (b), for the words and commas "Sales Tax Officer or Assistant Commissioner, as the case may be," the words "notified authority," shall be substituted; ; and

(iii) clause "(i)" shall be substituted by the following clause namely: —

“(i) On receipt of report referred to in clause (h), the Commissioner shall, after such enquiry, if any, as he may think necessary, by notification, declare the said declaration form(s) obsolete and invalid with effect from the date specified in the notification and publish the said notification, in the Commercial Tax Gazette."
(a) after the words “assessing authority” the words and commas “of the circle / assessment unit, as the case may be, where the place of business or the principal place of business is located” shall be inserted;

(b) in clause (b), for the words “made under”, the words “referred to in” shall be substituted;

(ii) in sub-rule (2), for the words and commas “before the date on which the return for next quarter, or month, as the case may be, becomes due”, the words and comma “within three months from the end of the tax period, to which the original return relates.” shall be substituted;

(iii) in sub-rule (3),

(a) clause (b) shall be omitted; and

(b) the following proviso shall be added to clause (c), namely:—

“Provided that in cases where the registered dealers have, while filing return under the Act and these Rules for the tax periods commencing from 1st July 2005, adjusted the excess input tax under the Orissa Value Added Tax Act, 2004 towards the tax payable under the Act and these rules shall be deemed to have claimed such set off under sub rule (3)”.

8. In the said rules, rule 7A excluding the heading thereof shall be substituted by the following rules, namely:—

“7A (1) Every registered dealer, while filing return under rule 7, for the month / quarter ending on 30th of June, 30th of September, 31st of December and 31st of March every year, shall furnish to the Assessing Authority, the declaration and/or certificates as referred to in sub-rule (7) of the rule 12 of the CST (R&T) Rules, received from the purchasing dealers / transferees for the transactions made in the quarter preceding to the quarter for which the return is filed as above showing the particulars of transactions in the statement of Form C, E-i / E-ii, F, H, I and J as applicable;

(2)The statement as referred to in sub-rule (1) above shall be submitted in duplicate, a receipted copy of which shall be returned to the dealer in token of acknowledgement of the declarations and/or certificates submitted.”

9. In the said rules, in rule 8A, in sub-rule (3), for the words and figures “Form IIA”, the words and figures “Form II” shall be substituted.

10. In the said rules, in rule 9, in sub-rule (2) for the words “shall refer the case to audit for survey and fixation of liability to pay tax under the Act and
the rules”, shall be substituted by the following words, bracket and figures, namely:—

“may proceed to assess the dealer under sub-rule (5) of rule 12.”

11. In the said rules, in rule 12, sub-rule (1) shall be substituted by the following, namely:—

“(1) (a) After submission of declaration forms and/or certificates as prescribed in rule 7A of these rules, the declaration forms and/or certificates so furnished shall be scrutinized with reference to the return(s) to which the declaration forms and/or certificates relate and in cases where—

(i) such return(s), statements and declaration forms or certificates, as the case may be, are found to be in order, correctly and completely filled in;

(ii) there is no arithmetical mistakes apparent on the face of such return(s) or statement;

(iii) exemptions, deduction, concessions under the Act and the rules made there under claimed in the return(s) are supported by declaration Forms or Certificates, as the case may be, furnished, and

(iv) the declaration forms and/or certificates referred to sub-clause (iii) above are furnished on/before the due date as prescribed in rule 7A of these rules; the said return(s) shall be accepted as self assessed without any further communication to the dealer filing such return(s), and in that case the date of submission of forms of declaration / certificate along with the statement, shall be reckoned as the date of self assessment:

Provided that in cases where the forms of declaration/certificates as referred to above are furnished after the due date but before the date on which scrutiny of the return to which the forms of declaration/certificates relate is taken up, and, if on scrutiny, the return and the declaration forms are found to be in order, correctly and completely filled in, then the said return shall be accepted as self assessed on the date of such scrutiny:

Provided further that, scrutiny of return(s) with reference to the related forms of declarations/certificates shall be undertaken within one month from the due date for submission of Forms as prescribed in rule 7A.

(b) In cases where any or more of the conditions as mentioned in clause (a) above is not fulfilled, the assessing authority shall proceed to assess the tax due provisionally, giving due opportunity to the dealer, on account of—
(i) declaration forms / certificates not furnished in support of claim for exemption, deduction and/or concession claimed in the return(s); or the declaration (s) and/or certificate (s) so furnished being not in order / incomplete / defective;

(ii) arithmetical mistake apparent on the face of such return(s) resulting in less payment of tax, and/or

(iii) the return(s) so furnished being not in order / incomplete / incorrect:

Provided that, in case of failure to furnish the declaration and certificates as required under sub Section (4) of Section 8 of the Act, the Assessing Authority may, for sufficient cause, permit such further time to the dealer for furnishing the required declaration forms/certificates.

(c) For assessment under clause (b), the registered dealer shall be issued with notice in Form II-B and assessment order and demand notice shall be issued in Form VI A and VII respectively.”

12. In the said rules, the following proviso to rule 15 shall be added, namely:—

“Provided that assessment order passed under clause (b) of sub-rule (1) of rule 12 shall be in Form-VIA”.

13. In the said rules, for “Form-I,” the following Form shall be substituted, namely: —
“FORM I
RETURN
[See rule 7 of the Central Sales Tax (Orissa) Rules, 1957]

Original / Revised
If revised Date of filing of Original Return ___/___/____
Acknowledgement No. ______________________
Attach a note explaining the reason for revising the return

1. TIN ______________________

2. Period covered by the return
   From | Date | Month | Year | To | Date | Month | Year

3. Name and style of the business

4. Address

Phone No. ______________________ Email ______________________

5. Value of the goods despatched outside the state otherwise than by way of sale :-
   (furnish details in Annexure-B)
   (a) On branch transfer
   (b) On consignment sale

6. Sale price received or receivable for the sale of goods made during the above period in respect of—
   (a) Sale in the course of interstate trade or commerce including sale of goods in respect of which exemption under section 6(2), 6(3) and / or 8(6) has been claimed and goods which are generally / conditionally exempt from tax.
   (b) Sale in course of export out of or import into the territory of India
   (c) Total [(a)+(b)]

7. Gross amount received or receivable for the sale of goods made in the course of interstate trade or commerce during the tax period as at serial 6(a) above.

8. DEDUCT-
   (a) Cost of freight, delivery or installation separately charged to customers and included in Col.07 above.

   (b) Cash /Trade discount allowed in respect of Col.07 above and included therein.
(c) Sale price received or receivable in respect of sale of goods exempt from tax generally under the Orissa Value Added Tax Act, 2004 (vide section 8(2)(c) of the CST Act, 1956) and included in Col.7 above.

(d) Sale price received or receivable in respect of which exemption is claimed under section 6(2) of the Act.

(e) Sale price received or receivable in respect of sale of goods fully exempt from levy of tax under subsection (5) of section 8 of the CST Act, 1956.

(f) Sale price received or receivable in respect of sale of goods made to dealer in Special Economic Zone as referred to in sub-section (6) of section 8 of the Act. (furnish details in Annexure-C)

(g) Sale price received or receivable in respect of sale of goods made to persons/organizations / international bodies, etc specified u/s 6(3) of the Act. (furnish details in Annexure-E)

(h) Sales Tax collected separately (if Sales Tax is not collected separately, Sales Tax amount be deducted by using the formula of tax fraction provided in Section 8A(1) of the Act).

(i) TOTAL [(a)+(b)+(c)+(d)+(e)+(f)+(g)+(h)]

### 9. NET TAXABLE TURNOVER [Col.7 - Col.8(i)]

### 10. Break up of Net Taxable Turnover

(a) sale to registered dealer as referred to under section 8(1) of the Act and taxable @ 2% (Furnish Annexure-F)

(b) sale to registered dealer as referred to under section 8(1) of the Act and taxable @ 1% (Furnish Annexure-F)

(c) sale of other goods (not included in (a) & (b) above) and taxable

   (i) @ 4%

   (ii) @ 12.5%

   (iii) @ 20%

   (iv) Total [(i) + (ii) + (iii)]

(d) sale of goods notified under section 8(5) of the Act taxable @ 2%

(e) **Total Taxable Turnover & Tax [(a)+(b)+(c)(iv)+(d)]**

### 11. Interest payable for delay u/r 7(3) of the Central Tax (Orissa) Rules, 1957

### 12. Total tax and interest payable (11(B)+10(e)(B))

### 13. Tax adjusted against excess ITC under OVAT Act, u/r 7(3)(c ) of the Central Sales Tax (Orissa ) Rules, 1957

### 14. Balance amount payable after adjustment of ITC (Column 12-13)

### 15. Tax paid
16. Details of payment:-

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Treasury, where tax deposited or Bank on which DD/Banker’s cheque issued / check gate payment</th>
<th>Treasury Challan No. / D.D / Banker’s Cheque / MR No.</th>
<th>For official use only</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Type of Instrument / Name of the issuing Bank / Office</td>
<td>No. Date Amount P.C.R. No. Date</td>
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<tr>
<td>(a)</td>
<td>(b) Excess payment, if any carried forward from the previous tax period</td>
<td>(c) (d) (e) (f) (g)</td>
<td>(h) (i)</td>
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</table>

**Particulars of payment**

(i) Excess payment, if any carried forward from the previous tax period

(ii) Self deposit or by Bank Draft

(iii) Payment made at the check gate or any other payment against money receipt

(iv) **Total payment (i)+(ii)+ (iii)**

(v) **Balance payable [14 – 16(iv)(g)]**

(vi) Excess payment remaining unadjusted for adjustment in the next tax period(s) [to be taken to column [16(i)(g) of the next return]

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**DECLARATION**

I, ___________________________ (Name in Capital), hereby declare that the particulars furnished above are true and correct.

**Full signature of the authorized signatory**

Place _______________                           Name ______________________

Date _______________                           Status ______________________
## ANNEXURE-A

Particulars of sale of goods in respect of which exemption has been claimed under section 6(2) of the CST Act, 1956 as at 8(d) of the tax return

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name and address of the purchasing dealer</th>
<th>TIN/CST RC No.</th>
<th>Sale invoice No. &amp; Date</th>
<th>Description of goods</th>
<th>Value of goods</th>
<th>R.R No/ LR No./ Air Consignment Note No. and Date</th>
<th>For official use checking column</th>
<th>Total of Column</th>
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**DECLARATION**

I, ________________________ (Name in Capital), hereby declare that the particulars furnished above are true and correct.

**Full signature of the authorized signatory**

Place ________________________

Date ________________________

Name ________________________

Status ________________________
ANNEXURE-B

Particulars of dispatch of goods to outside the state on Stock Transfer / Consignment Sale in respect of which exemption has been claimed under section 6A of the CST Act, 1956 as at 5(a) and (b) of the tax return

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Transfer Chalan / Invoice No &amp; Date</th>
<th>Name and address of the Consignee / Branch</th>
<th>TIN / CST R.C. No.</th>
<th>Description of goods</th>
<th>Quantity / Weight</th>
<th>Value of goods</th>
<th>Vehicle No.</th>
<th>R.R No / LR No. / Air Consignment Note No. and Date</th>
<th>For official use checking column ‘F’ Form No.</th>
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DECLARATION

I, ___________________________ (Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full signature of the authorized signatory

Place ___________________________  Name ___________________________

Date ___________________________  Status ___________________________
### ANNEXURE-C

Particulars of sale of goods made to a unit located in SEZ in respect of which exemption under section 8(6) of the CST Act, 1956 as at serial 8(f) of the tax return

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Sale Invoice No&amp; Date</th>
<th>Name and address of the purchaser</th>
<th>TIN / CST R.C. No.</th>
<th>Description of goods</th>
<th>Quantity/Weight</th>
<th>Value of goods</th>
<th>Location and Address of SEZ</th>
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### DECLARATION

I, ______________________ (Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full signature of the authorized signatory

Place ____________________  Name ____________________

Date ________________  Status ____________________
ANNEXURE-D
(Refer 6 (b) of the tax return)

Table-I
Particulars of sale of goods in course of export (direct export) out of the territory of India

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Sale Invoice No. &amp; Date</th>
<th>Bill of Lading No. &amp; Date</th>
<th>Export order No. &amp; Date</th>
<th>Name and address of foreign buyer</th>
<th>Description of goods</th>
<th>Quantity/Weight</th>
<th>Value of goods (in foreign currency)</th>
<th>Value of goods (in INR) *</th>
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* - Denominate in Indian Rupee as per the prevailing rate of exchange on the date of export, if export proceeds are not realized at the time of filing return or at the actual exchange rate.

Table-II
Particulars of sale of goods in course of export (penultimate sale)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Sale Invoice No. &amp; Date</th>
<th>Bill of Lading No. &amp; Date</th>
<th>Export order No. &amp; Date</th>
<th>Name and address of the exporter</th>
<th>TIN / CST R.C.No.</th>
<th>Description of goods</th>
<th>Quantity/Weight</th>
<th>Value of goods (In Rs.)</th>
<th>Checking column for official use H Form No.</th>
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</table>

Table-III
Particulars of sale of goods in course of import into the territory of India

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Sale Invoice No. &amp; Date</th>
<th>Bill of Entry No. &amp; Date</th>
<th>Name and address of the Inland buyer</th>
<th>TIN / CST R.C.No.</th>
<th>Description of goods</th>
<th>Quantity/Weight</th>
<th>Value of goods (In Rs.)</th>
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Grand Total (Total of Table - I+II+III) ______________________________

DECLARATION

1. ______________________________ (Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full signature of the authorized signatory

Place ___________________________ Name ___________________________

Date ___________________________ Status ___________________________
### ANNEXURE-E

Particulars of transactions in respect of which exemption has been claimed under section 6(3) of the CST Act, 1956 as at sl. No. 8(g) of the return

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the purchasing international bodies, consulates, etc.</th>
<th>Invoice No and Date</th>
<th>Description of goods</th>
<th>Quantity/weight</th>
<th>Value of goods</th>
</tr>
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</table>

### DECLARATION

I, ___________________________ (Name in Capital), hereby declare that the particulars furnished above are true and correct.

Full signature of the authorized signatory

Place _______________                           Name ______________________

Date _______________                           Status ______________________
ANNEXURE-F
Particulars of transactions where tax has been levied at a concessional rate against Form ‘C’

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the purchasing dealer</th>
<th>TIN / CST R.C. No.</th>
<th>Invoice No and Date</th>
<th>Description of goods</th>
<th>Value of goods</th>
<th>Checking column for official use ‘C’ Form No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
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</table>

DECLARATION
I, _____________________________ (Name in Capital), hereby declare that the particulars furnished above are true and correct.

Place _______________                           Name _____________________
Date _______________                           Status _____________________

Full signature of the authorized signatory
In the said rules, for Form-II, the following Form shall be substituted, namely:-

“FORM II
Notice for failure to file return / revised return / payment of tax and interest along with return
(See sub-rule (3) rule 8A of the Central Sales Tax (Orissa) Rules, 1957)

<table>
<thead>
<tr>
<th>01. Office address</th>
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<tbody>
<tr>
<td>D D M M Y Y Y Y</td>
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</tbody>
</table>

| 02 TIN |

| 03. Name and address of the dealer |

Indicate (✓) mark which ever is applicable

04. This office records reveal that you have failed to
   (i) pay the amount of tax due relating to the return for the tax period ______ to ______, or
   revised return for the Tax period ____ to ____ :or
   (ii) deposit the tax due in the return / revised return for the tax period ____ to ____ on or
   before the due date and the period of delay is ___ months and ___ days: or
   (iii) file the return for the tax period ____ to ____ :or
   (iv) file the return for the tax period ____ to ____ within the due date i.e. ____ and the period of
   delay is ___ days.

05. You are now directed to show cause as to why interest under sub-rule (1) of Rule 8 and/or penalty as
    provided under Sub-rule (1) and/or Sub-rule (2) of Rule 8A of the CST (O) Rules shall not be levied on
    you for such default.

06. Your explanation must reach this office within fourteen days of the date of service of this notice,
    failing which interest and/or penalty as provided under the CST (O) Rules shall be imposed without any
    further reference to you.

ASSISTANT COMMISSIONER OF SALES TAX/
SALES TAX OFFICER,

Office seal

Place _________________
Date _________________
15. In the said rules, Form-IIA shall be omitted.

16. In the said rules, for Form-II-B, the following Form shall be substituted, namely:-

```
“FORM II-B
NOTICE FOR PROVISIONAL ASSESSMENT DUE TO DEFICIENCIES IN
THE RETURN
[See sub-rule (1) of rule 12]

1. Office Address

2. Name & Address of the dealer

3. TIN

4. Where as, you have filed the return for the period from ---------- to ---------- and the relatable forms of declaration / certificates along with the prescribed statement on -------- ----------

Whereas, on scrutiny of the return filed with reference to the forms of declaration / certificates along with the prescribed statement, it is noticed as under:-

(a) You have failed to furnish forms of declaration / certificates in support of the following transactions
   (i)-------------------------
   (ii)-------------------------
   (iii)-------------------------

(b) The following forms of declaration / certificates are found to be, not in order / incomplete / defective (briefly mention the defect or omission)
   (i)-------------------------
   (ii)-------------------------
   (iii)-------------------------

(c) The following arithmetical mistakes have occurred resulting in less payment of tax / not resulting in less payment of tax:
   (i)-------------------------
   (ii)-------------------------
   (iii)-------------------------

5. You are, therefore, called upon to furnish the wanting declaration forms / certificates, make good the deficiencies in the forms of declaration / certificates and/or the arithmetical mistakes pointed out above on dt.__________ at _____ A.M / P.M, failing which tax will be assessed exparte without any further reference to you.

Assistant Commissioner of Sales Tax / Sales Tax Officer
__________________________Circle”
```
17. In the said rules, in Form-IIC, the words and symbol “Range/” appearing at the bottom of the Form shall be omitted.

18. In the said rules, in Form-III, the words and symbol “Range/” appearing at the bottom of the Form shall be omitted.

19. In the said rules, for Form-IV, the following Form shall be substituted, namely:

```
“FORM IV
NOTICE FOR ASSESSMENT OF TAX AS A RESULT OF AUDIT
[See sub-rule (3) of rule 12 of the Central Sales Tax (Orissa) Rules, 1957]

1. Office Address

   Date   Month   Year
   -------------------
   -------------------
   -------------------

2. Name & Address of the dealer


3. TIN


4. Tax audit of your business was undertaken by the officers of the Audit unit of this office on ---------- or during the period commencing from ---------- to ----------.

   Examination of the records, documents, stock in trade and other relevant information pertaining to your business for the period from ---------- to ---------- reveals that you have not declared the correct amount of tax due for the aforesaid period in the returns filed.


6. You are, therefore, required to appear in person or through your authorised agent at my office on dt ----------- at ---------- A.M / P.M and produce or cause to be produced the accounts and documents relating to or incidental to your business as specified below for the period mentioned above in order to enable me to satisfy whether the return filed by you for the said period is correct and complete.
```
7. In the event of your failure to comply with all the terms of this notice, I shall proceed to
assess you under sub-rule (3) of rule 12 of the Central Sales Tax (Orissa) Rules, 1957 to
the best of my judgment.

(Mark “√”, whichever is applicable)

(a) Books of account maintained in support of transactions made under the provisions of
the Central Sales Tax Act, 1956 and the rules made there under.
(b) Records and documents required to be maintained in support of transactions made
under the said Act and the rules made there under claiming exemption/ deductions from
the Turnover under the said Act.
(c) Documents and evidence in support of the returns filed for the period under reference.
(d) Accounts and documents relating to the financial transactions of the business
including Bank Pass Book or Bank Statement.

(e) Such other documents as may be specifically required for the assessment (to be
specified),-
   (i)
   (ii)
   (iii)

ASSESSING AUTHORITY

SIGNATURE

DESIGNATION”
In the said rules, for Form-IV-A, the following Form shall be substituted, namely:-

**“FORM IV A**
**NOTICE FOR ASSESSMENT OF TAX IN CASE OF ESCAPEMENT OR UNDER-ASSESSMENT**
[See sub-rule (4) of rule 12 of the Central Sales Tax (Orissa) Rules, 1957]

1. Office Address

<table>
<thead>
<tr>
<th>Date</th>
<th>Month</th>
<th>Year</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

2. Name & Address of the dealer

<p>| |</p>
<table>
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</thead>
</table>

3. TIN

<p>| |</p>
<table>
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</thead>
</table>

You have been assessed under sub-rules (1)/ (2)/ (3)/(5) of rule 12 of the Central Sales Tax (Orissa) Rules, 1957, for the period from---------to--------- on dt----------.

Now, it appears to me that the whole / part of the turnover of sales/purchases for the aforementioned period has –

(Strike out whichever is not applicable)

(a) escaped assessment.
(b) been under-assessed
(c) has been assessed at a rate lower than the rate of at which it is assessable.

OR

You have been allowed deductions from the turnover or exemptions from payment of tax under the Central Sales Tax Act, 1956 wrongly to which you are not eligible.

OR

You have been wrongly allowed set off of input tax credit in excess of the amount admissible under rule 7(3)(c) of these rules.

You are, therefore, required to appear in person or through your authorised agent at my office at----A.M./P.M on dt-------- and produce or cause to be produced accounts and documents relating to your business as specified below.
You are also directed to show cause why in addition to the amount of tax that may be assessed on you, a penalty equal to twice the amount of tax additionally assessed shall not be imposed on you clause (c) of sub-rule (4) of rule 12 of the Central Sales Tax (Registration and Turn over) rules, 1957.

In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under rule 12(4)(d) of the Central Sales Tax (Orissa) Rules, 1957 to the best of my judgment without any further reference to you.

Particulars of Accounts and documents required -

1.
2.
3.
4.

ASSESSING AUTHORITY

SIGNATURE

DESIGNATION"
In the said rules, for Form-IV-B, the following Form shall be substituted, namely:-

“FORM IV B
NOTICE FOR ASSESSMENT OF TAX IN CASE OF UNREGISTERED DEALER
[See sub-rule (5) of rule 12 of the Central Sales Tax (Orissa) Rules, 1957]

1. Office Address

Date            Month          Year

2. Name & Address of the dealer

3. I have reason to believe on the basis of records available in this office that your liability to pay tax under the CST Act, 1956 has accrued on dt.____________, but you have nevertheless failed to apply for registration under section 7 of the Act without sufficient cause.

4. A copy of the Audit Visit Report is enclosed herewith for your reference.

5. You are therefore, required to appear in person or through your authorised agent at my office on dt. ______________ at __________ A.M / P.M. & produce or cause to be produced the account and documents maintained for your business including such other documents as may be required for the period (s) from ___________ to ___________ as specified below.

6. You are also required to show cause why in addition to the amount of tax that may be assessed on you, penalty equal to the amount of tax assessed shall not be imposed on you under sub-rule (5) of rule 12 of the CST (O) Rule, 1957.

7. In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under clause (b) of sub-rule (5) of rule 12 of CST (O) Rule, 1957 to the best of my judgment without further reference to you.

8. Particulars of Accounts and Documents required:-

   1.
   2.
   3.

   ASSESSING AUTHORITY

   SIGNATURE

   DESIGNATION”
22. In the said rules, after Form IVB, a new Form i.e. Form V-1 shall be inserted, namely:-

```
“FORM-V-1

[See rule 6(i) of the Central Sales Tax (Orissa) Rules 1957]

Statement of utilization of Declaration / Certificate Forms under the Central Sales Tax Act, 1956

Name of Issuing Dealer : Purchase(s) covered for QE .....................
Address : Form used: C/F/E-1/E-II/H*

TIN :

<table>
<thead>
<tr>
<th>Sl. No. of Declaration Form with series No.</th>
<th>Date of issue</th>
<th>Dealer to whom the Form was issued</th>
<th>Invoice No. &amp; date</th>
<th>Value (Rs.)</th>
<th>Sl. No. of the Way Bill used</th>
<th>Name of the goods purchased</th>
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Total :

Certified to be true and correct.

Signature ....................
Date:
Status:

* Strike out whichever is not applicable (maintain separate pages for each form)
** If, TIN assigned under the VAT Act and CST Act are different furnish both TIN and CST R.C No. in the order of : 1- TIN and 2- CST R.C No..
*** May be furnished wherever waybill is used.
**** Where more than one type of goods are purchased, ‘Mixed Goods’ may be stated.”
23. In the said rules, for Form-VI, the following Form shall be substituted, namely:-

“FORM VI
Assessment Order under rule 15 of the Central Sales Tax (Orissa) Rules, 1957

1. Office Address

Date Month Year

2. TIN

3. Dealer / dealer’s authorised representative appeared with books of account (Yes/No)

[Please put ‘v’ mark in appropriate box]

4. Name & Address of the dealer

5. Period(s) covered under this order

From Date Month Year To Date Month Year

6. Assessment under rule _______________________ for CST (O) Rule, 1957.

(Strike out whichever is not applicable)

7. GTO declared

Rs.

8. Net Turnover declared.

Rs.

9. GTO determined.

Rs.


Rs.

11. Tax assessed.

Rs.

12. Interest levied.

Rs.

13. Penalty imposed.

Rs.

14. Total of amount of tax, penalty & Interest due

Rs.

15. Tax paid.

Rs.

16. (i) Amount of interest paid

Rs.

(ii) Amount of penalty paid

Rs.

17. (i) Balance Tax due

Rs.

(ii) Balance Interest due

Rs.

(iii) Balance Penalty due

Rs.

18. Total amount of tax, interest and penalty due to be paid [Col.17(i) to 17(iii)]

Rs.

19. Refundable amount, if any

Rs.

ORDER

ASSESSING AUTHORITY

SIGNATURE

DESIGNATION”
24. In the said rules, after Form VI, Form VIA shall be inserted, namely:-

**FORM VIA**

**ORDER OF PROVISIONAL ASSESSMENT**

[See clause (b) of sub-rule (1) of rule 12 of the Central Sales Tax (Orissa) Rules, 1957]

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<th>1. Office Address</th>
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<th>Month</th>
<th>Year</th>
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<th>3. Name &amp; Address of the dealer</th>
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<tr>
<th>4. Period(s) assessed</th>
<th>From</th>
<th>Date</th>
<th>Month</th>
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**ASSESSMENT ORDER**

Despite issue and service of notice in Form-II-B pointing out the deficiencies based on scrutiny of the returns with reference to the related forms of declaration and certificates filed / not filed for the above period and having been afforded with such further opportunities,

(a) you have failed to furnish forms of declaration / certificates in support of the following transactions

(i)-------------------------
(ii)------------------------
(iii)------------------------

(b) the following forms of declaration / certificates are found to be, not in order / incomplete / defective (briefly mention the defect or omission)

(i)-------------------------
(ii)------------------------
(iii)------------------------

(c) the following arithmetical mistake(s) resulting in less payment of tax remain un-reconciled:

(i)-------------------------
(ii)------------------------
(iii)------------------------

(Strike out whichever is not applicable)

You are, therefore, provisionally assessed to extra tax payable for the said period at Rs.-------- /- (Rupees ---------------- in words) as calculated in the enclosed sheet, which you are required to pay as per the terms and conditions of the demand notice enclosed.

If you are not satisfied with the order of assessment, you may prefer appeal before the Joint / Deputy Commissioner of Sales Tax within 30 days from the date of receipt of the order.

**ASSESSING AUTHORITY**

**SIGNATURE**

**DESIGNATION**
25. In the said rules, for Form-VII, the following Form shall be substituted, namely:-

“FORM VII
NOTICE OF DEMAND
[See rules 8,8A,12(2),12(3),12(4), 12(5) and 16 of the Central Sales Tax (Orissa) Rules, 1957]

1. Office Address

2. TIN

3. Name & Address of the dealer

4. Please take notice that a sum of Rs.---------/- (Rupees ---------) has been determined as dues payable by you for the period from ------ to ------ under the Central Sales Tax (Orissa) Rules, 1957 as per details given below:

\[\begin{array}{l}
\text{Rs.} \\
\text{Paise}
\end{array}\]

\begin{itemize}
\item Tax due as per order dt.
\item Interest due as per order dt.
\item Penalty u/r 8A as per order dt.
\item Penalty u/r 12(2) as per order dt.
\item Penalty u/r 12(3) as per order dt.
\item Penalty u/r 12(4) read with rule 10 as per order dt.
\item Penalty u/r 12(5) read with rule 9 as per order dt.
\item Any other amount due as per order dt.
\end{itemize}

(Strike out which ever is not applicable)

5. You are required to pay this amount of Rs.--------/- (Rupees--------) in the Government Treasury at ---------on or before dt.--------and to produce the receipt in proof of payment in the office not later than dt.--------failing which, the said sum will be recoverable from you as an arrear of land revenue.

6. You are further warned that unless the amount as aforesaid is paid and evidence of such payment is produced by the date fixed above, penalty as specified under sub-rule (2) of rule 16 shall be imposed.

7. If you are dissatisfied with the order of assessment or order imposing penalty, you may prefer appeal before the ------within thirty days from the date of receipt of the said order.

ASSESSING AUTHORITY

SIGNATURE

DESIGNATION"
26. In the said rules, Form-A shall be substituted by the following statement, namely:-

“(To be furnished in duplicate)*

“Statement of Form ‘C’ received for the quarter ending on Dt. ____ / ____ / ______

[See rule 7A of the Central Sales Tax (Orissa) Rules, 1957]

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name and address of the purchasing dealer</th>
<th>TIN / RC No.</th>
<th>Sale invoice No. &amp; Date</th>
<th>Description of goods</th>
<th>Value of goods</th>
<th>SL No. of Declaration in Form ‘C’</th>
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**DECLARATION**

I, _____________________________ (Name in Capital), submit herewith the Form ‘C’ in original and hereby declare that the particulars furnished above are true and correct.

(Enclosure ………… No. of Forms ‘C’)

**Full signature of the authorized signatory**

Place _______________ Name _____________________

Date _______________ Status _____________________

**ACKNOWLEDGEMENT**

(Received ………… numbers of Form ‘C’)

Place _______________ Signature of the receiving Officer

Date _______________ Name of the receiving officer _____________________

* - First Copy – To be retained by the office
Second Copy – To be handed over to the dealer”
27. In the said rules, Form-B shall be substituted by the following statement, namely:-

“(To be furnished in duplicate)*

“Statement of certificate in Form EI /EII submitted for the quarter ending dt. ___/____/____

[See rule 7A of the Central Sales Tax (Orissa) Rules, 1957]

Particulars of transactions under section 3(b) in respect of which exemption claimed under section 6(2) of the CST Act, 1956 relating to the quarter ending on_________________

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name and address of the purchasing dealer</th>
<th>TIN/CST R.C. No. with date of validity, if any</th>
<th>Sale invoice No. &amp; Date</th>
<th>Description of goods</th>
<th>Quantity/Weight</th>
<th>Value of goods (in Rs.)</th>
<th>Name and address of the selling dealer</th>
<th>Sl. No of Certificates in Form ‘E I’, ‘E II’</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>(b)</td>
<td>(c)</td>
<td>(d)</td>
<td>(e)</td>
<td>(f)</td>
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</table>

DECLARATION

I, _____________________________ (Name in Capital), submit herewith the Form ‘EI / EII’ in original and hereby declare that the particulars furnished above are true and correct.

(Enclosure …………. No. of Forms EI / EII)

Full signature of the authorized signatory

Place ____________ Name ____________________________

Date ____________ Status ____________________________

ACKNOWLEDGEMENT

(Received ………….. numbers of Form ‘EI / EII’)

Place ____________ Signature of the receiving Officer

Date ____________ Name of the receiving officer ____________

* - First Copy – To be retained by the office

Second Copy – To be handed over to the dealer”
28. In the said rules, Form-C shall be substituted by the following statement, namely:-

“(To be furnished in duplicate)"

“Statement of Form ‘F’ received for the month ending on Dt. _____/_____/______

[See rule 7A of the Central Sales Tax (Orissa) Rules, 1957]

Particulars of despatch of goods to outside the State on stock transfer / commission sale basis. under section 6A of the CST Act, 1956 relating to the quarter ending on _____________

<table>
<thead>
<tr>
<th>SL No.</th>
<th>Transfer Chalan/ invoice No &amp; Date</th>
<th>Name and address of the Consignee/ Branch</th>
<th>TIN/ CST R.C No.</th>
<th>Description of goods</th>
<th>Quantity/ Weight</th>
<th>Value of goods (in Rs.)</th>
<th>Sl No of “F” forms received</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>(b)</td>
<td>(c)</td>
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<td>(e)</td>
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</table>

**DECLARATION**

I, _____________________________ (Name in Capital), submit herewith the Form ‘F’ in original and hereby declare that the particulars furnished above are true and correct.

(Enclosure …………. No. of Forms ‘F’)

**Full signature of the authorized signatory**

Place _______________ Name _____________________

Date _______________ Status _____________________

**ACKNOWLEDGEMENT**

(Received …………. numbers of Form ‘F’)

Place _______________ Signature of the receiving Officer

Date _______________ Name of the receiving officer _______________

* - First Copy – To be retained by the office
Second Copy – To be handed over to the dealer”
(To be furnished in duplicate)*

**Statement of Form ‘H’ received for the quarter ending on Dt. ____/____/_____**

[See rule 7A of the Central Sales Tax (Orissa) Rules, 1957]

Particulars of transactions under section 5 (3) of the CST Act relating to the quarter ending on _________________

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Sale invoice No. &amp; Date</th>
<th>Bill of lading No. &amp; Date</th>
<th>Export order No. &amp; date of foreign buyer</th>
<th>Name and address of the exporter</th>
<th>TIN/CST R.C No.</th>
<th>Description of goods</th>
<th>Quantity / Weight</th>
<th>Value of goods (in Rs.)</th>
<th>Sl No of “H” forms received</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>(b)</td>
<td>(c)</td>
<td>(d)</td>
<td>(e)</td>
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</table>

**Total :**

**DECLARATION**

I, _____________________________ (Name in Capital), submit herewith the Form ‘H’ in original and hereby declare that the particulars furnished above are true and correct.

(Enclosure …………. No. of Forms ‘H’)

**Full signature of the authorized signatory**

Place _______________ Name _______________

Date _______________ Status _______________

**ACKNOWLEDGEMENT**

(Received …………. numbers of Form ‘H’)

Place _______________ Signature of the receiving Officer

Date _______________ Name of the receiving officer _______________

* - First Copy – To be retained by the office
Second Copy – To be handed over to the dealer*
30. In the said rules, Form-E shall be substituted by the following statement, namely:

“(To be furnished in duplicate)"

“Statement of Form ‘I’ received for the quarter ending on Dt. ______/____/______

[See rule 7A of the Central Sales Tax (Orissa) Rules, 1957 and Rule 12(11) of CST (R&T) Rules]

Particulars of Sale of goods made to SEZ under section 8(6) of the CST Act 1956 relating to the quarter ending on

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Sale invoice No. &amp; Date</th>
<th>Name and address of the purchaser</th>
<th>Name of SEZ in which the purchaser is located</th>
<th>TIN/ CST R.C No.</th>
<th>Description of goods</th>
<th>Quantity/ Weight</th>
<th>Value of goods (in Rs.)</th>
<th>Serial No of Declaration in Form “I”</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
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**DECLARATION**

I, _____________________________ (Name in Capital), submit herewith the Form ‘I’ in original and hereby declare that the particulars furnished above are true and correct.

(Enclosure …………. No. of Forms ‘I’)

**Full signature of the authorized signatory**

Place _______________ Name _____________________

Date _______________ Status _____________________

**ACKNOWLEDGEMENT**

(Received …………. numbers of Form ‘I’)

Place _______________ Signature of the receiving Officer

Date _______________ Name of the receiving officer _____________________

* - First Copy – To be retained by the office

Second Copy – To be handed over to the dealer”
31. In the said rules, Form-F shall be substituted by the following statement, namely:-

“(To be furnished in duplicate)*

“Statement of Form ‘J’ received for the quarter ending on Dt. _____ / ____ / ______

[See Rule 7A of the Central Sales Tax (Orissa) Rules, 1957]

Particulars of transactions under section 6 (3) of the CST Act relating to the quarter ending on ________________

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name and address of the purchaser</th>
<th>Invoice No. and Date</th>
<th>Description of goods</th>
<th>Quantity/Weight</th>
<th>Value of goods (in Rs.)</th>
<th>Authority issuing certificate in Form ‘J’ with date</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
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</table>

DECLARATION

I, _____________________________ (Name in Capital), submit herewith the Form ‘J’ in original and hereby declare that the particulars furnished above are true and correct.

(Enclosure …………. No. of Forms ‘J’)

Full signature of the authorized signatory

Place _______________ Name _____________________

Date _______________ Status _____________________

ACKNOWLEDGEMENT

(Received …………… numbers of Form ‘J’)

Place _______________ Signature of the receiving Officer

Date _______________ Name of the receiving officer _____________________

* - First Copy – To be retained by the office
  Second Copy – To be handed over to the dealer”

[No. 36275/CTA-33/09-F.]
By Order of the Governor
P.K.Rout
Under Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 24th October, 2009

S.R.O. No.433/2009—Whereas, the draft of certain rules further to amend the Orissa Entry Tax Rules, 1999, was published as required by sub-section (1) of Section 37 of the Orissa Entry Tax Act, 1999 (Orissa Act 11 of 1999), in the extraordinary issue No. 707 of the Orissa Gazette, dated the 1st June, 2009 in the notification of the Government of Orissa in the Finance Department No. 26589-CTN-2/2009/F., dated the 1st June, 2009 bearing S.R.O. No. 189/2009 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, objections and suggestion received in respect of the said draft have duly been considered by the State Government;

Now, therefore, in exercise of the powers conferred by section 37 of the said Act, the State Government do hereby make the following rules further to amend the Orissa Entry Tax Rules, 1999, namely:-

1. (1) These rules may be called the Orissa Entry Tax (Amendment) Rules, 2009.
   (2) They shall come into force on the date of their publication in the Orissa Gazette.

2. In the Orissa Entry Tax Rules, 1999,(hereinafter referred to as the said rules), in rule 4, in Sub-rule (1), in clause (a), the words and commas “or Range, as the case may be,” shall be omitted.

3. In the said rules, in rule 10,
   (i) in Sub-rule (1), in clause (a), for the words “assessing authority of the Circle or the Range” the following shall be substituted, namely:—
   “Assistant Commissioner / Sales Tax Officer of the Circle / assessment unit”
   (ii) in the proviso to Sub-rule (1), for the words “assessing authority of the Circle” the following shall be substituted namely: —
   “Assistant Commissioner / Sales Tax Officer of the Circle / assessment unit,”
   (iii) in Sub-rule (2),
   (a) for the words “Assessing Authority of the Circle or Range, as the case may be,” the following shall be substituted namely:—
   “Assistant Commissioner /Sales Tax Officer of the Circle / assessment unit”
   (b) in clause (c), for the words “Assessing Authority of the Circle” the following shall be substituted, namely: —
   “Assistant Commissioner / Sales Tax Officer of the Circle / assessment unit”; and
(iv) In Sub-rule (3), in clause (a), for the words “Assistant Commissioner of Sales Tax” or the Sales Tax Officer of the Range or Circle,” the following shall be substituted, namely:—

“Assistant Commissioner/Sales Tax Officer of the Circle/assessment unit”

4. In rule 11, in Sub-rule (1), for clause (a), the following clause shall be substituted, namely:—

“(a) The Commissioner shall, under the provision under section 9B, select a certain number of registered dealers, ordinarily before the close of the year, for audit during the following year”.

5. In the said rules, in rule 15, in Sub-rule (4), the words and comma “of the Circle or Range, as the case may be,” shall be omitted.

6. In the said rules, in rule 30,

(i) In Sub-rule (1), in clause (a), after the words “refund arising out of any order of”, the word and comma “assessment” shall be inserted.

(ii) Sub-rule (2) shall be omitted.
7. In the said rules, for Form E 7, the following form shall be substituted, namely:—

**“FORM E 7**

**ASSESSMENT ORDER UNDER ORISSA ENTRY TAX ACT, 1999**

*[See rule 16]*

<p>| | | |</p>
<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>1. Office address:</td>
<td>Date</td>
<td>Month</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. TIN / SRIN / Identification No.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Whether the dealer is unregistered (please put “✓” mark whichever is applicable)</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>4. Name and address of the Dealer</td>
<td></td>
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<tr>
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<tr>
<td>5. Period (s) covered under this order.</td>
<td>From</td>
<td>Date</td>
</tr>
<tr>
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<tr>
<td>6. Assessment under sections 9C/ 9D/ 10 of the Orissa Entry Tax Act, 1999. <em>(Strike out whichever is not applicable)</em></td>
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</table>

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<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>7. Tax Declared/ Refund claimed.</td>
<td>Rs.</td>
<td></td>
</tr>
<tr>
<td>8. Tax paid.</td>
<td>Rs.</td>
<td></td>
</tr>
<tr>
<td>9. Tax assessed</td>
<td>Rs.</td>
<td></td>
</tr>
<tr>
<td>10. Tax / Refund found to be due</td>
<td>Rs.</td>
<td></td>
</tr>
<tr>
<td>11. Tax over declared / under declared (due to the dealer) (due to the State) <em>(Strike out whichever is not applicable)</em></td>
<td>Rs.</td>
<td></td>
</tr>
<tr>
<td>12. Interest levied u/s</td>
<td>Rs.</td>
<td></td>
</tr>
<tr>
<td>13. Penalty imposed u/s</td>
<td>Rs.</td>
<td></td>
</tr>
<tr>
<td>14. Total amount of interest and penalty due to be paid</td>
<td>Rs.</td>
<td></td>
</tr>
<tr>
<td>15. Total amount of tax, interest and penalty due to be paid</td>
<td>Rs.</td>
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</tbody>
</table>

**ORDER**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td>Office seal</td>
<td>ASSESSING AUTHORITY</td>
</tr>
<tr>
<td>Place</td>
<td>SIGNATURE</td>
</tr>
<tr>
<td>Date</td>
<td>DESIGNATION&quot;</td>
</tr>
</tbody>
</table>
8. In the said rules, for Form E 8, the following Form shall be substituted, namely:—

“FORM E8

[See rule 16]

Demand Notice Under
Orissa Entry Tax Act, 1999

To

The Dealer ____________________
Address ____________________
[TIN/SRIN/
Identification No.] ____________________

Please take notice that for the period _____________________ a sum of Rs. _____________________ has been determined as the dues payable by you under the Orissa Entry Tax Act, 1999 as per the details below:-

2. You are required to pay the above amount into Government Treasury / Account by ______________________ from the date of receipt by you of this notice and produce the proof of payment failing which the said sum of Rs.___________________ will be recoverable from you as an arrear of public demand, or in accordance with the provision contained in the Schedule E to the Orissa Value Added Tax Act, 2004 in addition to the penalty as laid down under Section 11 of the Orissa Entry Tax Act, 1999.

Office seal

ASSESSING AUTHORITY

Place ____________________

SIGNATURE

Date ____________________

DESIGNATION”
9. In the said rules, for Form E 9, the following Form shall be substituted, namely: —

“FORM E9
[See rule 21]
Form of Notice under Section 12 (1) of the Orissa Entry Tax Act, 1999

To

Name: ___________________________
Address: ___________________________

WHEREAS, it appears that some money is due or may become due from you to ___________________ (address) ___________________ a dealer, under the Orissa Entry Tax Act who has failed to comply with a notice served under Sub-section (1) of Section 12 or you hold or may hold subsequent to the issue of this notice some money for or on account of the said dealer.

NOW, therefore, you are hereby required to pay into the Government Treasury within seven days from the date of receipt of this notice if the money is due from you within a fortnight of the money becoming due or being held, so much of the money or whole of it, as the case may be, so as to pay the amount of tax, interest or penalty due from the dealer as specified below. Your payment in compliance with this notice shall be deemed to have been payment under the authority of the dealer and the dealer and the receipt from the Government Treasury shall constitute a valid discharge of your liability to the said dealer to the extent of payment specified in the receipt.

You are hereby informed that if you discharge your liability to the dealer in a manner other than required in this notice you will be personally liable to the State Government to the extent of liability of the said dealer for tax, interest or penalty or all, whichever is less.

1. Tax Rs.________________
2. Interest Rs.________________
3. Penalty Rs.________________
4. Composition money Rs.________________
5. Total Rs.________________

Office seal
Place ______________________
Date ______________________

ASSESSING AUTHORITY
SIGNATURE
DESIGNATION”
10. In the said rules, in Form E 19 the words and symbol “/_____ Range” at the bottom of the Form shall be omitted.

11. In the said rules, for Form E 21, the following Form shall be substituted, namely: —

“FORM E 21

[See rule 10(3) (b)]

NOTICE FOR FAILURE TO FILE RETURN

1. Office address: Date   Month   Year

________________________
________________________
________________________

2. TIN / SRIN / Identification No.

3. Name & address of the dealer:

4. The office records indicate that the return for the tax period from _________ to ________, due to be filed within dt. ___________ has not been received.

5. If you have filed the return, you should intimate this office, the date on which such return has been filed, without delay, to ensure that you are not levied with interest and penalty and proceedings are not initiated for prosecution for failure to file the return.

6. In all cases, where a return is not filed within the due date, an interest at the rate of 2 percent per month on the amount of unpaid tax will be paid and, in addition, penalty at the rate of 2 percent per month will be charged on such unpaid amount for the period until this amount is paid. You should contact this office and furnish the overdue return, if not already furnished by ______________.

7. You are reminded that as per the provisions of Orissa Entry Tax Act, 1999, failure to file return can result in conviction with imprisonment extending for a period of six months and imposition of fine up to Rs.5,000/-

Signature
Assistant Commissioner of
Sales Tax / Sales Tax Officer,

Office seal
Place ________________  ------------------------------ Circle/
Date ________________  -------------- Assessment Unit”
12. In the said rules, for Form E 22, the following Form shall be substituted, namely:—

"FORM E 22
[See rule 10 (5) (a) and (c)]
SHOW CAUSE NOTICE FOR FAILURE TO FILE RETURN AND MAKE PAYMENT OF TAX, INTEREST DUE AS PER THE RETURN

<table>
<thead>
<tr>
<th>Date</th>
<th>Month</th>
<th>Year</th>
</tr>
</thead>
</table>

1. Office address: __________________________ __________________________

2. TIN / SRIN / Identification No. __________________________

3. Name & address of the dealer: __________________________

4. This office records reveal that you have failed to respond / deposit the amount of tax and interest due on the unpaid amount relating to the return for the tax period ___________ to ___________ despite issue of notice in Form E 21 issued in letter No. ___________ dt. ___________.

5. You are now directed to show cause as to why penalty as provided under Sub-section (6) of Section 7/ under Sub-section (7) of Section 7 of the Orissa Entry Tax Act, 1999, shall not be levied on you for such default.

6. Your explanation must reach this office within fourteen days of the date of service of this notice, failing which penalty as provided under the Act shall be imposed without any further reference to you.

7. If you have filed the overdue return along with tax and interest due on the unpaid amount for the afore-mentioned tax period, you should intimate this office the date on which such return has been filed along with evidence of payment within the period specified above.

Signature
Assistant Commissioner of Sales Tax / Sales Tax Officer,

Place __________________________
Date __________________________

Signature
Assistant Commissioner of Sales Tax / Sales Tax Officer,

Place __________________________
Date __________________________

Office seal

Signature
Assistant Commissioner of Sales Tax / Sales Tax Officer,

Place __________________________
Date __________________________

Signature
Assistant Commissioner of Sales Tax / Sales Tax Officer,

Place __________________________
Date __________________________
13. In the said rules, for Form E 23, the following Form shall be substituted, namely:—

"FORM E 23
[See rule 10 (5) (b) and (c)]
ORDER IMPOSING PENALTY FOR FAILURE TO FILE RETURN

1. Office address: __________________________  Date Month Year

2. TIN / SRIN / Identification No.

3. Name & address of the dealer:

4. The return due on dt. ________________________ was received in this office on dt. ________________________
The tax declared as due on the return ________________________ (Rupees ________________________)
Was ________________________ (Rupees ________________________)
The return was received and payment made on ________________________
The Period of default involved in ________________________ months
Interest due @ 2% per month on ________________________
Rs. ________________________ (Rupees ________________________)
Rs. ________________________ (Rupees ________________________)
Rs. ________________________
Penalty due @ 2% per month on ________________________
The penalty, due under Sub-section (7) of Section 7 for default in furnishing the proof of payment for ___________ days ________________________ (Rupees ________________________)
@Rs.50/- per day, is ________________________ (Rupees ________________________)
Total interest and Penalty due is ________________________
Rs. ________________________ (Rupees ________________________)
Rs. ________________________ (Rupees ________________________)
This amount of Rs. ________________________ (Rupees ________________________)
towards interest and penalty shall be paid within thirty days from the date of receipt of this order and the proof of payment thereof produced before the concerned Assistant Commissioner of Sale Tax or Sales Tax Officer within seven days of the date of payment.

Signature
Assistant Commissioner of Sales Tax / Sales Tax Officer,

Office seal
Place __________________________
Date __________________________
Circle / Assessment Unit"
14. In the said rules, for Form E 24, the following Form shall be substituted, namely:—

“FORM E 24
[See rule 10 (6) (b)]
NOTICE FOR LESS PAYMENT OF TAX

1. Office address: __________________________
   __________________________
   __________________________

2. TIN / SRIN / Identification No. __________________________

3. Name & address of the dealer: __________________________

4. You are found to have filed the return for the tax period commencing from________ to ___________ on dt._______________.

   OR

Scrutiny of the return for the aforesaid tax period reveals that you have paid an amount of Rs. _____________ (Rupees ____________________) less than what is admitted in the return furnished, towards tax for the said tax period.

5. You are, therefore, directed to pay the amount of Rs _____________ (Rupees ____________________) as due and admissible in accordance with the said return by dt._______________.

6. You are also directed to pay interest @ 2% per month on Rs _____________ (Rupees ____________________) for the period from _____________ to the date of payment of the amount shown in col. 5 by dt._______________.

Signature
Assistant Commissioner of Sales Tax / Sales Tax Officer,
Office seal
Place __________________________
Date ________________

________________________ Circle/
Assessment Unit”
15. In the said rules, for Form E 25, the following Form shall be substituted, namely:—

“FORM E 25
[See rule 11 (4) (b)]
NOTICE FOR AUDIT VISIT

1. Office address:          Date     Month     Year
                              ____________________
                              ____________________
                              ____________________

2. TIN / SRIN / Identification No. ____________________

3. Name & address of the dealer: ____________________

4. To
   Sri ____________________
   Status ____________________
   Business ____________________
   Address ____________________
   Phone No. ____________________
   Reference ____________________

Please take notice that the officers from the Audit Unit of ______________
Circle/Range will visit your place of business/godown to conduct Tax Audit
for the period from dt. ______________ to ______________ on dt. ______________
at _______ A.M. / P.M.

You are, therefore, instructed to keep all your books of account including
registers and records relating or incidental to your business and produce
the same to the Audit Team, as and when required. More particularly, the
following books of accounts may be kept in readiness for production before
the Audit Team:-

1. ___________  3. ___________  5. ___________
2. ___________  4. ___________  6. ___________

You are further instructed to render all assistance to the Audit Team, as
may be required for conduct of Audit including allowing them to inspect your
additional place(s) of business, branch or godown, take physical stock of
goods at hand and allowing access to the electronic records maintained in
respect of the business, if any.

Signature
Head of the Audit Team

Office seal
Place ________________
Date ________________

________________________
Circle/Range”
16. In the said rules, for Form E 26, the following Form shall be substituted, namely:

"FORM E 26
[See rule 11(5) (b)]
NOTICE FOR PRODUCTION OF DOCUMENTS

1. Office address: __________________________
________________________
________________________
Date Month Year

2. TIN / SRIN / Identification No.

3. Name & address of the dealer:

4. You were visited on dt.__________________ following a notice dated ____________.
   On that visit, you failed to produce the following records and documents.
   (i) ___________________________
   (ii) ___________________________
   (iii) ___________________________
   (iv) ___________________________
   You are now required to produce these documents at this office, address as above, on dt.___________ at _______________ A.M./P.M.

Signature
Head of the Audit Team

Office seal
Place ________________
Date ________________

Signature
Head of the Audit Team

__________________________ Circle/
__________________________ Range"
17. In the said rules, for Form E 27, the following Form shall be substituted, namely:

“FORM E 27
[See rule 11 (5) (c)]
AUDIT VISIT REPORT

1. Office address: 

2. TIN / SRIN / Identification No. 

3. Name & address of the dealer: 

4. Period of Audit From / / To / / 

5. Person(s) contacted in course of visit

6. Statement, if any, recorded in course of visit and if so, the name and status of such persons with reference to the business, from whom statement has been recorded.

7. Summary of records and accounts verified and signed indicating the date up to which, the same has been maintained

(i)
(ii)
(iii)
(iv)
(v)

8. Summary of physical stock of goods taken and discrepancy, if any, noted when examined with reference to the book balance.

(i)
(ii)
(iii)
(iv)

9. Sample, if any, taken for further investigation and if so, the description of the goods, the sample of which was obtained and the person in whose custody, it is lodged

10. Physical verification of cash, if any, undertaken and the result of such verification

11. Details of control checks carried out and the result of such checks [Note the tax period(s) to which such check relates]
12. Summary of basic checks carried out and comments on such checks
   (i) ET Registration certificate
   (ii) ET return files and corresponding records
   (iii) ET payment record

13. Advisory checks undertaken, if any and the points covered under such check.

14. Audit checks in relation to the results of control checks and the findings of such checks.

15. Summary of audit visit report indicating the specific discrepancies detected and evidence thereof including the explanation, if any, furnished against such discrepancies and statement recorded by way of explanation to such discrepancies.
   (Enclose the extract of records, documents, statements etc. duly obtained in support of discrepancies detected)

16. Post visit action recommendation:

17. General observations on the business activities of the dealer
   (i) Level of taxable sales
   (ii) Revenue compliance
   (iii) Complexity of accounts
   (iv) Sensitive commodities being dealt in.

Signature
Head of the Audit Team

Office seal
Place ____________________________ Circle/___________________________
Date ____________________________ Range _____________________________

FOR OFFICIAL USE
Check for Senior Officers
Report reviewed _____________________________ Approved/Amended

Seal
Signature
Place ____________________________
Dated the ____________________________ Designation"
18. In the said rules, for Form E 28, the following Form shall be substituted, namely:

"FORM E 28
[See Sub-rules (2) and (4) of rule 15]
INTIMATION OF ARITHMETICAL MISTAKE IN THE RETURN

<table>
<thead>
<tr>
<th>Date</th>
<th>Month</th>
<th>Year</th>
</tr>
</thead>
</table>

1. Office address:

________________________
________________________
________________________

2. TIN / SRIN / Identification No.  

3. Name & address of the dealer:


4. Scrutiny of the return filed for the tax period from -------- to -------- reveals the following arithmetical mistakes apparent on the face of such return.
   (i) _______________________________
   (ii) _______________________________
   (iii) _______________________________

   Please confirm the mistakes, as pointed out above and indicate the correct position.

   The mistakes as pointed out above are reconciled as under:
   (i) 
   (ii) 
   (iii) 

5. Please confirm whether the reconciliation made is correct or otherwise. If you do not agree with the reconciliation, please indicate the correct position along with reasons for occurrence of such mistake(s), within seven days from the date of receipt of this notice.

   Or

6. The mistakes as pointed above could not be reconciled in this office.

   You are instructed to reconcile such mistakes and file return after necessary rectification and reconciliation of the mistakes within fourteen days from the date of receipt of this intimation.

   Signature
   Assistant Commissioner of
   Sales Tax / Sales Tax Officer,

   Office seal
   Place __________________________  ----------------------------- Circle/
   Date ________________  -------------- Assessment Unit"
19. In the said rules, for Form E 29, the following Form shall be substituted, namely:—

"FORM E 29
[See Sub-rule (2) of rule 15 A]
NOTICE OF DEMAND OF TAX ON PROVISIONAL ASSESSMENT

1. Office address: __________________________  __________________________  __________________________

2. TIN / SRIN / Identification No. __________________________

3. Name & address of the dealer: __________________________

There is no record of the receipt in this office of the return for the tax period from ___________ to ___________ due by dt. ___________.

You are, therefore, provisionally assessed the tax payable by you for this period at Rs.___________ (Rupees _______________), which is payable by you to this office.

The tax assessed shall be paid, within thirty days from the date of receipt of this order along with the notice of demand, and proof of payment thereof be produced within seven days from the date of payment.

If you file the overdue return for the above mentioned tax period and pay the tax declared in the return along with the interest due on the unpaid amount before the due date for payment of the tax assessed provisionally and, produce proof of payment thereof, within seven days of such payment, the provisional assessment made shall stand revoked and will be withdrawn.

If you have filed the return along with tax declared thereon, please intimate this office, the date of payment and payment details without any delay.

Failure to make payment of the tax assessed provisionally will result in collection measures being taken as per the provisions of Orissa Entry Tax Act, 1999.

Joint Commissioner / Deputy Commissioner of Sales Tax/
Assistant Commissioner of Sales Tax /
Sales Tax Officer,
________________________ Circle
Place __________________________ Range /LTU”

Office seal

Date __________________________
20. In the said rules, for Form E 30, the following Form shall be substituted, namely:—

“FORM E 30
[See Sub-rule(1) of rule 15 B]
NOTICE FOR ASSESSMENT OF TAX AS A RESULT OF AUDIT

1. Office address: __________________________
   __________________________
   __________________________

2. TIN / SRIN / Identification No. __________________________

3. Name & address of the dealer: __________________________

4. Tax Audit of your business was undertaken by the officers of the Audit unit of this office on ------- ---- or during the period commencing from ------- to -------Examination of the records, documents, stock in trade and other relevant information pertaining to your business for tax period(s) from ------- to ------- reveals that you have not declared the correct amount of tax due for the aforesaid period in the returns filed.

5. A copy of the Audit visit report is enclosed herewith for your reference.

6. You are, therefore, required to appear in person or through your authorized agent at the office of the undersigned on dt.---------------- at -------------- A.M/P.M and produce or cause to be produced the accounts and documents relating to or incidental to your business as specified below for the period mentioned above in order to enable me to satisfy whether the return filed by you for the said period is correct and complete.

7. In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under sub-section (4) of Section 9C of the Orissa Entry Tax Act, 1999 to the best of my judgment.

   (Mark “√”, whichever applicable)

   (a) Books of account maintained under the provisions of Orissa Entry Tax Act, 1999 ;
   (b) Records and documents required to be maintained under the said Act and rules made there under claiming exemption/concession/deduction of tax, if any;
   (c) Documents and evidence in support of the returns filed for tax periods under reference;
   (d) Accounts and documents relating to the financial transactions of the business including Bank Pass Book or Bank Statement;
   (e) Such other documents as may be specifically required for the assessment (to be specified)
   (i)
   (ii)
   (iii)

Signature
ASSESSING AUTHORITY
Office seal
Place __________________________
Date __________________________
21. In the said rules, for Form E 32, the following Form shall be substituted, namely:—

“FORM E 32
[See Sub-rule (1) of rule 15 D]
NOTICE FOR ASSESSMENT OF TAX IN CASE OF ESCAPED TURNOVER OR UNDER ASSESSMENT

1. Office address: __________________________
   __________________________
   __________________________
   
2. TIN / SRIN / Identification No. __________________________

3. Name & address of the dealer: __________________________

4. You have been assessed under section -------- of the Orissa Entry Tax Act, 1999, for the tax period (s) -----------------to ------------------ on ------------------.
   Now, it appears to me that, –
   (Strike out whichever is not applicable)
   (i) all or any of the scheduled goods has escaped assessment of tax, or
   (ii) value of all or any of the scheduled goods has been under-assessed, or
   (iii) any inadmissible deduction (s) has been allowed under the Act wrongly, or
   (iv) the order passed earlier is found to be erroneous or prejudicial to the interest of revenue consequent to, or in the light of following judgment(s) of the ______________ Court/Tribunal:—

<table>
<thead>
<tr>
<th>Case No/Date</th>
<th>Findings of the Court/Tribunal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Order No/Date</td>
<td></td>
</tr>
<tr>
<td>(a)__________</td>
<td>(a)__________________________</td>
</tr>
<tr>
<td>(b)__________</td>
<td>(b)__________________________</td>
</tr>
<tr>
<td>(c)__________</td>
<td>(c)__________________________</td>
</tr>
</tbody>
</table>

You are, therefore, required to appear in person or through your authorized agent at my office on dt. ------------- at ----------------------- A.M/P.M and produce or cause to be produced accounts and documents relating to your business as specified below.

You are also directed to show cause as to why in addition to the amount of tax that may be assessed on you, a penalty equal to twice the amount of tax assessed shall not be imposed on you under sub-section (2) of Section 10 of the Orissa Entry Tax Act, 1999.

In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under sub-section (1) of Section 10 of the said Act, to the best of my judgment, without any further reference to you.
Particulars of Accounts and documents required
1.
2.
3.
4.
5.

Signature
ASSESSING AUTHORITY
________________Circle
Place ______________________
Date ______________________

[No. 51882–CTN-2/2009/F ]
By Order of the Governor

Sd/- P.K. BISWAL
S.O.-cum-Joint Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 24th October, 2009

S.R.O. No.434/2009—In exercise of the powers conferred by Sub-section (1) of Section 32 of the Orissa State Tax on Professions, Trades, Callings and Employments Act, 2000 (Orissa Act 7 of 2000), the State Government do hereby make the following rules further to amend the Orissa State Tax on Professions, Trades, Callings and Employments Rules, 2000, namely:—

1. (1) These rules may be called the Orissa State Tax on Professions, Trades, Callings and Employments (Amendment) Rules, 2009.

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

2. In the Orissa State Tax on Professions, Trades, Callings and Employments Rules, 2000, (hereinafter referred to as the said rules), in rule 2

(i) in clauses (b) and (c) for the words, comma and figures “Orissa Sales Tax Act, 1947”, the words, comma and figures “Orissa Value Added Tax Act, 2004” shall respectively be substituted;

(ii) in clause (d), for the words, comma and figures “the inspector of sales tax appointed under the Orissa Sales Tax Act, 1947”, the following words, comma and figures shall be substituted, namely: —

“the Assistant Sales Tax Officer appointed under the Orissa Value Added Tax Act, 2004”;

(iii) after clause (d), the following clause shall be inserted, namely: —

“(dd) ‘Deputy Commissioner of Profession Tax’ means the Deputy Commissioner of Sales Tax appointed under the Orissa Value Added Tax Act, 2004”; and

(iv) after clause (g), the following clause shall be inserted, namely:—

“(gg) ‘Joint Commissioner of Profession Tax’ means the Joint Commissioner of Sales Tax appointed by the Government under the Orissa Value Added Tax Act, 2004”;

3. In the said rules, in rule 3,

(i) for Sub-rule (1), the following Sub-rule shall be substituted, namely: —
“(1) The authorities to be appointed for assisting the Commissioner shall be of the following designations, namely: —
(a) Additional Commissioner of Profession Tax;
(b) Joint Commissioner of Profession Tax;
(c) Deputy Commissioner of Profession Tax;
(d) Assistant Commissioner of Profession Tax;
(e) Profession Tax Officer; and
(f) Assistant Profession Tax Officer”;

(ii) in sub rule (3), after the words and comma, “Additional Commissioner of Profession Tax,” the words and comma “Joint Commissioner of Profession Tax, Deputy Commissioner of Profession Tax” shall be inserted;

4. In the said rules, in rule 19,

(i) in Sub-rule (1) for the words “Assistant Commissioner of Profession Tax”, the following shall be substituted namely:-

“Joint /Deputy Commissioner of Profession Tax under whose jurisdiction the place of work or principal place of work of the appellant is located.”; and

(ii) in the proviso to Sub-rule (2), for the words “Assistant Commissioner of Profession Tax”, the following words shall be substituted namely:-

“Joint/Deputy Commissioner of Profession Tax”.

5. In Form-II, at Serial No. 6, the letters “OST” wherever occur, shall be substituted by the letters “OVAT”.

[No. 51885-CTA-11/2009-F ]

By Order of the Governor

Sd/- P.K. BISWAL
S.O.-cum-Joint Secretary to Government
FINANCE DEPARTMENT
NOTIFICATION
The 7th December 2009

No.59142 – CTA – 64/2009-F. – In supersession of Finance Department Notification No.27071 - CTA – 17/2005-F., dated the 3rd June 2005, the State Government do hereby reconstitute the State Level Consultative Committee for implementation of Value Added Tax as well as other Commercial Taxes in the State comprising the following members :-

<table>
<thead>
<tr>
<th>No.</th>
<th>Name</th>
<th>Designation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Hon’ble Minister, Finance</td>
<td>Chairman</td>
</tr>
<tr>
<td>2</td>
<td>Principal Secretary, Finance Department</td>
<td>Member</td>
</tr>
<tr>
<td>3</td>
<td>Commissioner-cum-Secretary, Industries Department</td>
<td>Member</td>
</tr>
<tr>
<td>4</td>
<td>Commissioner of Commercial Taxes, Orissa</td>
<td>Member</td>
</tr>
<tr>
<td>5</td>
<td>Special Secretary/Additional Secretary, Finance Department in charge of C.T. Branch</td>
<td>Member</td>
</tr>
<tr>
<td>6</td>
<td>Additional Commissioner of Commercial Taxes (VAT)</td>
<td>Member</td>
</tr>
<tr>
<td>7</td>
<td>Representative of NALCO, Bhubaneswar</td>
<td>Member</td>
</tr>
<tr>
<td>8</td>
<td>Representative of SAIL (Rourkela Steel Plant), Rourkela</td>
<td>Member</td>
</tr>
<tr>
<td>9</td>
<td>Representative of OMC Ltd. Bhubaneswar</td>
<td>Member</td>
</tr>
<tr>
<td>10</td>
<td>Representative of OSBC Ltd. Bhubaneswar</td>
<td>Member</td>
</tr>
<tr>
<td>11</td>
<td>Shri S.C.Bhadra, FCA, Chartared Accountant, Bhubaneswar</td>
<td>Member</td>
</tr>
<tr>
<td>12</td>
<td>Shri Subash Lal, Senior Advocate, Orissa High Court, Cuttack</td>
<td>Member</td>
</tr>
<tr>
<td>13</td>
<td>Shri Nakul Agarwal, Advocate, Balangir</td>
<td>Member</td>
</tr>
<tr>
<td>14</td>
<td>Shri R.S. Agarwal, Advocate, Rourkela</td>
<td>Member</td>
</tr>
<tr>
<td>15</td>
<td>Representative of Confederation of Indian Industries Orissa Branch, Bhubaneswar</td>
<td>Member</td>
</tr>
<tr>
<td>16</td>
<td>Representative of Orissa Byabasasee Maha Sangh, Cuttack</td>
<td>Member</td>
</tr>
<tr>
<td>17</td>
<td>Representative of Orissa Small Scale Industries Association, Cuttack</td>
<td>Member</td>
</tr>
<tr>
<td>18</td>
<td>Representative of Utkal Chamber of Commerce &amp; Industry, Bhubaneswar</td>
<td>Member</td>
</tr>
<tr>
<td>19</td>
<td>Representative of Tata Steel, Bhubaneswar</td>
<td>Member</td>
</tr>
<tr>
<td>20</td>
<td>Representative of Sambalpur Chamber of Commerce &amp; Industry, Sambalpur</td>
<td>Member</td>
</tr>
<tr>
<td>21</td>
<td>Representative of Balangir District Chamber of Commerce, Balangir</td>
<td>Member</td>
</tr>
<tr>
<td>22</td>
<td>Representative of Rourkela Chamber of Commerce &amp; Industry, Rourkela</td>
<td>Member</td>
</tr>
<tr>
<td>23</td>
<td>Representative of Ganjam Chamber of Commerce, Berhampur</td>
<td>Member</td>
</tr>
<tr>
<td>24</td>
<td>Representative of Cuttack Chamber of Commerce, Cuttack</td>
<td>Member</td>
</tr>
<tr>
<td>No.</td>
<td>Name of the Representative/Member</td>
<td></td>
</tr>
<tr>
<td>-----</td>
<td>-----------------------------------</td>
<td></td>
</tr>
<tr>
<td>25.</td>
<td>Representative of Bhubaneswar Merchants Association, Bhubaneswar</td>
<td>Member</td>
</tr>
<tr>
<td>26.</td>
<td>Representative of Angul District Chamber of Commerce &amp; Industry, Angul</td>
<td>Member</td>
</tr>
<tr>
<td>27.</td>
<td>Representative of Balasore Chamber of Commerce &amp; Industry, Balasore</td>
<td>Member</td>
</tr>
<tr>
<td>28.</td>
<td>Representative of Jajpur Road Chamber of Commerce, Jajpur Road</td>
<td>Member</td>
</tr>
<tr>
<td>29.</td>
<td>Joint Secretary/Deputy Secretary, Finance Department (In charge of C.T. Branch)</td>
<td>Convener</td>
</tr>
</tbody>
</table>

By Order of the Governor

ILLEGIBLE
S.O.-cum-Joint Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 30th December 2009

S.R.O. No. 518/2009— In exercise of the powers conferred by Section 17-A of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2004), the State Government having been satisfied that it is necessary so to do in the public interest, do hereby make the following amendments to the notification of Government of Orissa in the Finance Department No. 10187-CTA-53/2008-F., dated the 25th February, 2009, namely:—

AMENDMENTS

In the said notification,—

(i) for the words and comma “sale/purchase of materials to be used by the donor agencies/organization for the purpose of rehabilitation and reconstruction work in the flood affected areas of the State subject to the following conditions, namely;” appearing in the 1st paragraph, the words, commas and figures, “sale/purchase of materials used/to be used by the donor agencies/organization for the purpose of rehabilitation and reconstruction work in the flood affected areas of the State with effect from 17th day of November, 2008 subject to the following conditions, namely:” shall be substituted;

(ii) after condition “(v)”, the following proviso shall be inserted, namely;—

“provided that the aforesaid conditions shall not be applicable on purchase of materials made by the duly authorized donor agencies/organizations during the period from 17th November, 2008 to 24th February, 2009 for the purpose of rehabilitation and reconstruction work in the flood affected areas”;

(iii) in APPENDIX-II, for the words, commas and figures, “the 30th day of June, 2009” appearing at the end, the words, commas and figures, “the 31st day of December, 2009” shall be substituted.

[ No. 62535 –CTA-53/2008-F. ]

By Order of the Governor

Sd/- S. ROUT
Under-Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 30th December 2009

S.R.O. No.519/2009—In exercise of the powers conferred by Section 6 of the Orissa Entry Tax Act, 1999 (Orissa Act 11 of 1999), the State Government having been satisfied that it is necessary so to do in the public interest, do hereby make the following amendments to the notification of Government of Orissa in the Finance Department No. 10190-CTA-53/2008-F., dated the 25th February, 2009, namely:—

AMENDMENTS

In the said notification,—

(i) after the words, “in the flood affected areas” appearing at the end of the 1st paragraph, the words and figures, “with effect from 17th day of November, 2008”, shall be inserted;

(ii) for the words and figures, “30th June, 2009” appearing in the 4th paragraph, the words and figures, “31st day of December, 2009”, shall be substituted.

[ No. 62539 –CTA-53/2008-F. ]

By Order of the Governor

Sd/- S. ROUT
Under-Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 1st January 2010

S.R.O. No.1/2010—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 rescind the notification of Government of Orissa in the Finance Department No. 14700-CTA-37/2001-F., dated the 31st March, 2001.

[ No.10 –CTA-87/2005-F. ]

By Order of the Governor

Sd/- S. ROUT
Under-Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 19th January, 2010

S.R.O. No.31/2010—In exercise of the powers conferred by Section 94 of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005), the State Government do hereby make the following rules further to amend the Orissa Value Added Tax Rules, 2005, namely :—

1. (1) These rules may be called the Orissa Value Added Tax (Amendment) Rules, 2010.

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

2. In the Orissa Value Added Tax Rules, 2005 (hereinafter referred to as the said rules), in rule 2, after clause (g), the following clauses shall be added, namely :

“(gg) “e-challan” means copy of the challan in the prescribed form generated by the bank / the tax payer from the computer on successful completion of the online payment transaction, and

(ggg) “e-payment” means payment of taxes payable or any other amount dues to the State Government through electronic funds transfer mechanism.”

3. In the said rules, in rule-24, in sub-rule (4), after clause (a), the following clause shall be added, namely :

“(aa) through e-payment; or”.

4. In the said rules, in rule 35, in sub-rule (1), the words ‘or e-challan’ shall be inserted after the words ‘a receipt from the Government Treasury’.

5. In the said rules, in rule 57, —

(i) in sub-rule (1), after clause (g), the words “or through e-payment” shall be inserted after the words ‘shall be paid by the dealer into the Government Treasury’; and

(ii) after sub-rule (1), the following proviso shall be inserted, namely :

“provided that the Government may ask a certain or all class of dealers to make payment through e-payment only from the date as notified by the Government.”.
6. In the said rules, in rule 58, after the 1st proviso to sub-rule (1) the following further proviso shall be inserted, namely:—

“Provided further that, the deducting authority at his own option may deposit the amount of tax so deducted from the bill or invoice of the works contractor through e-payment and shall generate an e-challan and enclose the same to the certificate to be issued in Form VAT-605.”.

7. In the said rules, in rule 128, —

(i) in sub-rule (1), the words ‘or through e-payment’ shall be inserted after the words ‘or in cash through the Government Treasury’; and

(ii) in sub-rule (2), the following proviso to clause (a) shall be inserted, namely:—

‘Provided that in case of e-payment, the dealer shall attach one copy of e-challan to his application / petition’.
8. In the said rules, for Form VAT-316, the following Form shall be substituted, namely:

FORM VAT—316

DEMAND FOR PAYMENT OF TAX FROM THIRD PARTY
[Refer rule 55]

Office Address

D D M M Y Y Y Y

To

________________________(Name)
_________________________________________________(Address)

Whereas, it appears that some money is due from you to M/s ________

_____________________________, TIN/SRIN________________________

(name and address of the dealer with TIN/ SRIN) or may hold subsequent to
the issue of this notice some money for or on account of the said dealer.

Whereas, the said dealer is in arrear of sales tax dues amounting to
Rs.__________ Rupees_________________________________________,

You are hereby required to pay the said amount forthwith to the
Government Treasury through challan enclosed or through crossed demand
draft made in favour of the Assistant Commissioner of Sales Tax / Sales Tax
Officer, __________Circle ________________, in accordance with the
provisions of Section 51 of the Orissa Value Added Tax Act, 2004, if the
money is due from you or held by you from the account of the said dealer / the
amount you are due to pay to the said dealer or within seven days from the
money becoming due or being held.

You may also pay the aforesaid amount though e-payment mode and
send a copy of the e-challan to the office of the undersigned.

You are hereby informed that if you discharge your liability to the dealer
in a manner other than required in this notice you will be personally liable to
the Government to the extent of liability so discharged or to the extent of the
liability of the dealer for the tax due under this Act along with the interest or
penalty or both, as payable, whichever is less.

Signature

Assistant Commissioner of Sales Tax / Sales Tax Officer,
________________ Circle
Copy to the dealer, M/s___________________ at ________________ for favour of information.

Signature
Assistant Commissioner of Sales Tax / Sales Tax Officer,
_______________ Circle

[No.1989-CTA-45/09-F]
By Order of the Governor

Sd/- S. ROUT
Under-Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 1st February 2010

S.R.O. No.34/2010—In exercise of the powers conferred by subsection (2) of Section 3 of the Orissa State Tax on Professions, Trades, Callings and employments Act, 2000 (Orissa Act 7 of 2000), and in supersession of the notification of Government of Orissa in the Finance Department No. 47026-CTA-94/2000-F., dated the 22nd November, 2000, the State Government do hereby appoint the Additional Commissioners of Sales Tax as the Additional Commissioners of Profession Tax, the Joint Commissioners of Sales Tax as the Joint Commissioners of Profession Tax, the Deputy Commissioners of Sales Tax as the Deputy Commissioners of Profession Tax, the Assistant Commissioners of Sales Tax as the Assistant Commissioners of Profession Tax, the Sales Tax Officers as the Profession Tax Officers and the Assistant Sales Tax Officers as the Assistant Profession Tax Officers who shall exercise such powers and perform such duties as may be conferred or imposed by or under the provisions of the said Act within such local area as may be assigned to them by the Commissioner and direct that the said notification shall be deemed to have come into force with effect from 24th October, 2009.


By Order of the Governor

Sd/- S. ROUT
Under-Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 1st February 2010

S.R.O. No.35/2010—In exercise of the powers conferred by clause (a) of Section 2 read with sub-section (2) of Section 3 of the Orissa State Tax on Professions, Trades Callings and Employments Act, 2000 (Orissa Act 7 of 2000), and in supersession of the notification of Government of Orissa in the Finance Department No. 47032-CTA- 94/2000-F., dated the 22nd November, 2000, the State Government do hereby appoint the Joint / Deputy Commissioners of Profession Tax as the “appellate authority” for the purposes of the said Act who shall be deemed to have been functioning as such with effect from 24th October, 2009.


By Order of the Governor

Sd/- S. ROUT

Under-Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 1st February 2010

S.R.O. No.36/2010—In exercise of the powers conferred by clause (c) of Section 2 read with sub-section (2) of Section 3 of the Orissa State Tax on Professions, Trades, Callings and Employments Act, 2000 (Orissa Act 7 of 2000), and in supersession of the notification of Government of Orissa in the Finance Department No. 47029-CTA- 94/2000-F., dated the 22nd November, 2000, the State Government do hereby appoint the Assistant Commissioners of Profession Tax, Profession Tax Officers and Assistant Profession Tax Officers as the “assessing authority” for the purposes of the said Act who shall be deemed to have been functioning as such with effect from 24th October, 2009.


By Order of the Governor

Sd/- S. ROUT
Under-Secretary to Government
FINANCE DEPARTMENT
NOTIFICATION

The 6th February 2010

S.R.O. No.40/2010—Whereas the draft of certain rules further to amend the Orissa Sales Tax Rules 1947, was published as required by sub-section (1) of Section 29 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), in the extraordinary issue No. 1629 of the Orissa Gazette dated the 7th November, 2009 in the notification of the Government of Orissa in the Finance Department No. 54443-CTA-37/08-F., dated the 7th November, 2009 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 objection or suggestion has been received in respect of the said draft during the stipulated period;

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

1. (1) These rules may be called the Orissa Sales Tax (Amendment) Rules, 2010.

(2) Rule 4 – B shall be deemed to have come into force on the 30th July, 1999 and the remaining rules shall be deemed to have come into force on the 25th February, 2009.

2. In the Orissa Sales Tax Rules, 1947, (here in after referred to as the said rules), in rule 2, for clause (b), the following shall be substituted, namely:—

“(b) Assistant Commissioner, Deputy Commissioner, Joint Commissioner, Additional Commissioner, Special Additional Commissioner and Special Commissioner shall respectively mean Assistant Commissioner of Sales Tax, Deputy Commissioner of Sales Tax, Joint Commissioner of Sales Tax, Additional Commissioner of Sales Tax, Special Additional Commissioner of Sales Tax and Special Commissioner of Sales Tax appointed under sub-section (2) of Section 3 of the Orissa Value Added Tax Act to assist the Commissioner”.

3. In the said rules, in rule 3,—

(i) in sub-rule (1), after clause (b), the following clause shall be inserted, namely:—

“(b-1) Joint Commissioner”;
(ii) in sub-rule (2), after the words “The Assistant Commissioner of Sales Tax”, the words and commas “Deputy Commissioner, Joint Commissioner, Additional Commissioner and Special Additional Commissioner” shall be inserted;

(iii) in sub-rule (3), after the alphabet and brackets “(b)”, the alphabet and bracket “(b-1)” shall be inserted; and

(iv) in sub-rule (5), the words “Assistant Commissioner” Wherever occur shall be substituted by the words “Joint Commissioner and/or Deputy Commissioner”.

4. In the said rules, after rule 4-A, the following rule along with its marginal heading shall be inserted, namely:—

“4 –B Deduction of Labour and Service Charge by Works Contractors:

In case of works contract, deduction of the expenditure incurred towards labour and service as provided in Section – 5(2) AA of the Act shall be subject to production of evidence in support of such expenses to the satisfaction of the Assessing Authority. In the Cases where a dealer executing works contract, fails to produce evidence in support of expenses incurred towards labour and service as referred to above, or such expenses are not ascertainable from the terms and conditions of the contract, or the books of accounts maintained for the purpose are found to be not credible, expenses on account of labour and service shall be determined at the rate specified in the table below:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Nature of the Works contract</th>
<th>Percentage of labour, service and like charges of the total value of the works</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Structural Works</td>
<td>35%</td>
</tr>
<tr>
<td>2</td>
<td>Earth Work, Canal Work Embankment Work etc.</td>
<td>65%</td>
</tr>
<tr>
<td>3</td>
<td>Bridge Work</td>
<td>35%</td>
</tr>
<tr>
<td>4</td>
<td>Building Work</td>
<td>35%</td>
</tr>
<tr>
<td>5</td>
<td>Road Work</td>
<td>45%</td>
</tr>
</tbody>
</table>

5. In the said rules, in the proviso to rule 46, the words “Assistant Commissioner” wherever occur shall be substituted by the words “Joint Commissioner/Deputy Commissioner”.

6. In the said rules, in rule 47, in sub-rule (1), for the authorities specified against whom the appeal shall lie, the following shall be substituted, namely:—
“

(1) If the order is passed by an Assistant Commissioner of Sales Tax or Sales Tax Officer – To the Joint/Deputy Commissioner of Sales Tax

(2) If the order is passed by the Joint/Deputy Commissioner of Sales Tax – To the Joint/Additional Commissioner of Sales Tax"

7. In the said rules, in rule 79, after the words “or an Assistant Commissioner”, the words “or a Deputy Commissioner or a Joint Commissioner” shall be inserted.

8. In the said rules, in rule 80, after the words “Sales Tax Officer,” the words “or Assistant Commissioner” shall be inserted and for the words “or Assistant Commissioner” appearing after the words “Special Additional Commissioner”, the words “or Joint Commissioner or Deputy Commissioner” shall be substituted.

9. In the said rules, in rule 88, in sub-rule (2), in clause (i), after the words “Assistant Commissioner of Sales Tax”, the words and comma “Joint Commissioner of Sales Tax, Deputy Commissioner of Sales Tax” shall be inserted.

10. In the said rules, in rule 90(A), in sub rule (3), the words “Assistant Commissioner” shall be substituted by the words “Joint Commissioner/Deputy Commissioner”.

[No-6074- C.T.A. - 37/08-F]

By Order of the Governor

Sd/- S. ROUT
Under-Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 31st March 2010

S.R.O. No.101/2010— In exercise of the powers conferred by sub-section (1) of Section 102A of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005), the State Government do hereby make the following amendments to Schedule A to the said Act and direct that the said amendments shall come into force on the 1st April, 2010, namely: —

AMENDMENTS

In the said Schedule A, —

(i) after serial No. 3, the following new serial and the entry shall be inserted, namely: —

“3A. Application forms”; and

(ii) in the entry appearing in column (2) against serial No. 5, the words, “application forms”, appearing after words and coma, “articles for commercial purpose” shall be omitted.

[No.14298-CTA-32/2009/F.]

By Order of the Governor

Sd/- S. ROUT
Under-Secretary to Government
FINANCE DEPARTMENT
NOTIFICATION
The 31st March 2010

S.R.O. No.102/2010—In exercise of the powers conferred by sub-section (1) of Section 102A of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005), the State Government do hereby make the following amendments to Schedule B to the said Act and direct that the said amendments shall come into force on the 1st April, 2010, namely:—

AMENDMENTS

In Part II of the said Schedule B,—

(i) for the entry appearing in column (2) against serial No. 9, the following entry shall be substituted, namely: —

“Aluminium in all its forms including all aluminium products other than those specified elsewhere in schedules to this Act”;

(ii) for the entry appearing in column (2) against serial No. 12, the following entry shall be substituted, namely: —

“Aviation Turbine Fuel sold to an aircraft with a maximum take-off mass of less than forty thousand kilograms operated by scheduled airlines.

Explanation— For the purpose of this entry “scheduled airlines” means the airlines which have been permitted by the Central Government to operate any Scheduled air transport service”;

(iii) for the entry appearing in column (2) against serial No. 87, the following entry shall be substituted, namely:—

“Footwear of all types including plastic footwear, howai chappal and straps thereof having maximum retail price up to rupees four hundred provided that MRP is indelibly marked or embossed on the footwear itself”;

(iv) in the entry appearing in column (2) against serial No. 90, the words “application forms” appearing after the words and coma, “articles for commercial purpose,” shall be omitted;

(v) after serial No. 112A, the following new serial and the entry against it shall be inserted, namely: —

“112 B. Tarpaulins of all varieties”; and

(vi) after serial No. 121, the following new serial and the entry against it shall be inserted, namely: —

“121A. Tyre retreading materials including tread rubber”.

[No.14302-CTA-32/2009-F]
By Order of the Governor
Sd/- S. ROUT
Under-Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 31st March 2010

S.R.O. No. 103/2010—In exercise of the powers conferred by sub-section (1) of Section 102A of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005), the State Government do hereby make the following amendments to Schedule C to the said Act and direct that the said amendments shall come into force on the 1st April, 2010, namely:—

AMENDMENTS

In Schedule C,—

(i) for the entry appearing in column (2) against serial No. 3 including the explanation thereto, the following entry shall be substituted, namely: —

“Light Diesel Oil and Aviation Turbine Fuel except when sold to an aircraft with a maximum take-off mass of less than forty thousand kilograms operated by scheduled airlines;

Explanation— For the purpose of this entry, “scheduled airlines” means the airlines which have been permitted by the Central Government to operate any Scheduled air transport service;” and

(ii) for the entry appearing in column (2) against serial No. 3A, the following entry shall be substituted, namely:—

“Motor Spirit including Petrol, High Speed Diesel”.

[No. 14306-CTA-32/2009-F]

By Order of the Governor

Sd/- S. ROUT
Under-Secretary to Government
FINANCE DEPARTMENT
NOTIFICATION

The 31st March 2010

S.R.O. No.104/2010— In exercise of the powers conferred by Section 17-A of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005) the State Government having been satisfied that it is necessary so to do in the public interest, do hereby exempt from tax the sale of used car as specified in item No. 123A of Schedule B appended thereto to the extent to which the rate of tax in respect thereof exceeds 2% which shall come into force on the 1st of April, 2010 on the following conditions; namely: —

1. That the aforesaid exemption is applicable to the selling dealer who shall be registered under the Orissa Value Added Tax Act, 2004.

2. That the selling dealer shall not be entitled to any claim for input tax credit on the tax paid on the materials purchased for use in renovation of the used car before resale by him.

[No.14310-CTA-32/2009-F.]

By Order of the Governor

Sd/- S. ROUT
Under-Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 31st March 2010

S.R.O. No.105/2010—Whereas the price of sugar has increased in the open market due to severe shortfall in production of sugar in the Country;

And whereas, the Central Government have allowed import of raw sugar to augment domestic availability of sugar in order to contain the price rise;

And whereas, although sugar not manufactured in India is subject to levy of tax @ 4% under the Orissa Value Added Tax Act, 2004, Government of India requested the State Government to waive sales tax on imported sugar in order to ensure sufficient availability of sugar in the domestic market at a reasonable price;

Now, therefore, in exercise of powers conferred by Section 17-A of Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005), the State Government having been satisfied that it is necessary so to do in the public interest, do hereby exempt the purchase/sale of sugar not manufactured in India from payment of tax payable under the Orissa VAT Act, 2004 on the 1st April, 2010 to the 30th June, 2010.


By Order of the Governor

Sd/- S. ROUT
Under-Secretary to Government
FINANCE DEPARTMENT

NOTIFICATION

The 31st March 2010

S.R.O. No. 106/2010—In exercise of the powers conferred by Section 6 of the Orissa Entry Tax Act, 1999 (Orissa Act 11 of 1999), the State Government having been satisfied that it is necessary so to do in the public interest, do hereby exempt the scheduled goods brought into the local area from levy of tax under the said Act which will be procured by the Defence Establishments in the State for exclusive use of the same in operational/logistical functions of defence personnel stationed in Orissa with effect from 1st day of April, 2010.

Provided that the said exemption shall not be applicable on goods meant for use in construction, repair or renovation of roads, buildings of other construction work and such other goods as Government may notify from time to time.

Provided further that, the Officer Commanding (OC)/the Commanding Officer (CO) or Head of Defence Establishment shall furnish necessary certificate in the pro forma hereto annexed to the effect that the materials procured are meant for exclusive use by the Defence Personnel for operational/logistical purposes and not for sale or use in the construction, repair or renovation of roads and buildings or any other construction work.

[No.14318-CTN-5/2009/F]
By Order of the Governor

Sd/- S. ROUT
Under-Secretary to Government
PRO FORMA

Certificate to be furnished by the Head of the Defence Unit/Establishment in respect of scheduled goods/brought for use by the Defence Personnel

(To be furnished in duplicate, one copy to be retained at the first check-gate)

Certified that the scheduled goods carried by the Defence vehicle/civil truck, as specified in the consignment note/tax invoices as mentioned below, have been purchased procured for bonafide use by the Defence Personnel for operational/logistical purposes and not for sale or use in the construction, repair or renovation of roads and buildings and any other construction work.

1. Defence Department Vehicle/Civil Truck No.___________________
2. Consignment note/invoice No. with date______________________
3. Name of the Unit/Establishment ____________________________
4. Description of goods _____________________________________
5. Quantity of goods _______________________________________
6. Value of goods _________________________________________
7. Name of the person in charge of goods/vehicle ________________

Signature of the Certifying Officer

Official Seal

Rank ______________________
Designation ________________
S.R.O. No.107/2010— In exercise of the powers conferred by Section 6 of the Orissa Entry Tax Act, 1999 (Orissa Act 11 of 1999), the State Government having been satisfied that it is necessary so to do in the public interest, do hereby exempt the scheduled goods brought into the local area from levy of tax under the said Act which will be procured by the Defence Establishments in the State for the purpose of sale to Military Personnel and Ex-Service Personnel in the CSD Canteens with effect from the 1st day of April, 2010.

Provided that, the Head of Defence Establishment in charge of the CSD Canteen shall furnish necessary certificate in the pro forma hereto annexed to the effect that the materials procured are only meant for sale in CSD Canteens to Military Personnel and Ex-Service Personnel.

[No.14322-CTN-5/2009-F]

By Order of the Governor

Sd/- S. ROUT
Under-Secretary to Government
PRO FORMA

Certificate to be furnished by the Head of the Defence Unit/Establishment in respect of scheduled goods/brought for use by the C.S.D. Canteen

(To be furnished in duplicate, one copy to be retained at the first check gate)

Certified that the scheduled goods carried by the Defence vehicle/civil truck, as specified in the consignment note/tax invoices as mentioned below, have been purchased/procured for the exclusive purpose of sale to Military Personnel and Ex-Service Personnel in the CSD Canteen.

1. Defence Department Vehicle/Civil Truck No.___________________
2. Consignment note/invoice No. with date_______________________
3. Name of the Unit/Establishment _____________________________
4. Description of goods ______________________________________
5. Quantity of goods _________________________________________
6. Value of goods __________________________________________
7. Name of the person in charge of goods/vehicle _________________

Signature of the Certifying Officer

Official Seal                                     Rank ______________________
                                                                 Designation _________________
MATTER RELATING TO
ORISSA TREASURY CODE
NOTIFICATION

Bhubaneswar, the 1st June, 2009.

No.TRC-12/09-26599/F Consequent upon change of location of the Office of the I.G. of Police, Railways, Orissa, Cuttack, Government after careful consideration have been pleased to allow the Office of I.G. of Police, Railways, Orissa, Cuttack to make transaction in the District Treasury, Cuttack in place of Special Treasury, Cuttack w.e.f. 01.07.2009.

By Order of the Governor

Sd/- S.Pattnaik
Special Secretary to Government
FINANCE DEPARTMENT
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No.TRD-26/06 – 29765 (40)/F.,

From
Shri S.Patnaik,
Special Secretary to Government.

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

Sub : Preparatory measures for Budget Allotments in Softcopy by all
Departments and all Controlling Officers and supply of the same
to the Directorate of Treasuries & Inspection, Orissa to enable
transactions for the financial year 2009-10 through the Orissa
Treasury Management System.

Bhubaneswar, dated the 22\textsuperscript{nd} June, 2009

Madam/Sir,

In inviting a reference to the subject mentioned above, I am directed to
say that the Annual Budget for the year 2009-10 has been placed in the
Orissa Legislative Assembly on 11.06.2009. Preparatory steps are necessary
at all levels for distribution of budget allotment for the year 2009-10. After the
Appropriation Bill is passed in the Assembly, then only bills can be presented
to the Treasuries after due communication from Finance Department.
Accordingly, as a part of the preparatory process, a tentative schedule has
been worked out as detailed below, which may be adhered to for smooth
functioning of Orissa Treasury Management System.

**TIME SCHEDULE FOR DISTRIBUTION OF ANNUAL BUDGET ALLOTMENTS
FOR THE FINANCIAL YEAR 2009-10**

<table>
<thead>
<tr>
<th>Sl.</th>
<th>Activity</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Presentation of Annual Budget for the year 2009-10 in the Orissa Legislative Assembly.</td>
<td>11.06.2009</td>
</tr>
<tr>
<td>2.</td>
<td>Supply of Budget Data (in Softcopy) in the required format by Finance Information Division to the D.T. &amp; I. (O).</td>
<td>17.06.2009</td>
</tr>
<tr>
<td>3.</td>
<td>Preparation of software CDs containing Budget Interface Software and Budget data for the year 2009-10 by the D.T. &amp; I (O) for all Departments and Controlling Officers.</td>
<td>20.06.2009</td>
</tr>
<tr>
<td>4.</td>
<td>Distribution of Software C.Ds to Departments (along with the CDs for respective Controlling Officers) by D.T. &amp; I. (O).</td>
<td>20.06.2009 to 23.06.2009</td>
</tr>
<tr>
<td>5.</td>
<td>Distribution of C.O. wise Budget data by the Departments and providing the export flat files to D.T. &amp; I (O).</td>
<td>Latest by 30.06.2009</td>
</tr>
</tbody>
</table>
6. Preparation of import files for the C.Os and distribution of those import files to the Departments to be distributed to the C.Os under their jurisdiction. Latest by 30.06.2009 (Simultaneously these would be handed over to the Departments as and when the Departments supply the C.O. level distribution to D.T. & I (O))

7. Distribution of DDO wise budget allotments and providing the export files to D.T. & I (O) by the C.Os to be fed into the Central Servers. Latest by 20.07.2009

8. Transmission of Detailed D.D.O. wise Allotment data from Central Location to Respective Treasuries for the FY 2009-10 After passing of the Appropriation Bill for the FY 2009-10

It is the responsibility of the Administrative Departments and Controlling Offices to ensure distribution of budgetary allocation. The Controlling Officers are to furnish the DDO wise budget allotment to the D.T.I., Orissa by the stipulated deadline for feeding of the same in the Central Server of the D.T.I., Orissa.

It is therefore, requested that necessary steps may kindly be taken to ensure completion of D.D.O. wise allocation data for the year 2009-10 as per the time schedule.

This may kindly be treated as most urgent.

Yours faithfully,

Sd/- S.Patnaik
Special Secretary to Government
FINANCE DEPARTMENT

***

NOTIFICATION

Bhubaneswar, dated the 22nd June, 2010

No. TRC 14/2007-29872/F., Considering the necessity of delinking of two or more Treasuries/ Sub-Treasuries with one link Bank, the State Government, after consultation with AG (A & E), Orissa have been pleased to decide that the Treasury transaction of Sub-Treasury, Dabugaon, District-Nawarangpur will be conducted by the State Bank of India Dabugaon Branch instead of State Bank of India Nawarangpur Branch with effect from 1st July, 2009.

By Order of the Governor,

Sd/- S. Patnaik

Special Secretary to Government
Resolution

Sub:- Constitution of State Level Committee for working out modalities and institutionalizing arrangements for transfer of data from Treasuries to A.G.(A &E), Orissa.

The Govt. of India, Ministry of Finance, Department of Expenditure, New Delhi has proposed to constitute a State Level Committee under the Chairmanship of the Principal Secretary (Finance) and representative of the concerned State Accountants General and RBI for working out modalities and institutionalizing arrangements where by the vouchers and the accounts from the treasuries generated in electronic form are accepted in electronic form by the Accountant General so that e-vouchers and e-accounts become operational.

Under the above arrangement, the Accountant General shall transmit the adjusted accounts in electronic format to the State Govt. so that an automated and speedy reconciliation of receipts and payments can be accomplished.

Accordingly, Government have been pleased to constitute a State Level Committee under the Chairmanship of the Principal Secretary to Government Finance Department as hereunder.

(1) Principal Secretary to Govt., Finance Deptt - Chairman
(2) Spl. Secretary to Govt., Finance Department (In Charge of Treasury Branch) - Member
(3) Shri A. Das, Sr. DAG, office of the A.G. (A & E) Orissa, BBSR - Member
(4) Representative of Reserve Bank of India, Orissa, Bhubaneswar - Member
(5) Director of Treasuries & Inspection, Orissa - Member
(6) Joint Secretary Govt. / Deputy Secretary Govt. (In charge of Treasury Branch) - Member Convener

ORDER -: Ordered that this resolution be published in an extra ordinary issue of Orissa Gazette.

By the Order of the Governor

Sd/- S.Patnaik
Special Secretary to Government
FINANCE DEPARTMENT
***
NOTIFICATION

Bhubaneswar, dated the 29 09. 2009

No. TRC 14/2008- 47828/F., Government have been pleased to attach the newly created Office of the I.M.O., ESI Dispensary, Duburi in the District of Jajpur to the Special Treasury, Jajpur Road for all Government transactions including drawal of bills of their establishment with immediate effect.

By Order of the Governor,

Sd/- S. Patnaik

Special Secretary to Government

FINANCE DEPARTMENT
***
NOTIFICATION

Bhubaneswar, dated the 7th September, 2009

No. TRC 14/2008- 45154/F., Government have been pleased to attach the newly created Office of the I.M.O., ESI Dispensary, Kuanrmunda in the District of Sundargarh to the Special Treasury, Panposh, Rourkela for all Government transactions including drawal of bills of their establishment with immediate effect.

By Order of the Governor,

Sd/- S. Patnaik

Special Secretary to Government
FINANCE DEPARTMENT

***

NOTIFICATION

Bhubaneswar, dated the 30.11. 2009

No. TRC 14/2008- 57743/F., Consequent upon creation of a new range by way of reconstitution of Enforcement Ranges vide Finance Department Notification No.27936/F., dt.09.06.2009, Government have been pleased to attach the said new office i.e. Office of the Deputy Commissioner of Commercial Taxes, Enforcement Range, Bhubaneswar, District-Khurda to the District Treasury, Khurda, Bhubaneswar for all Government transactions including drawal of bills of their establishment with immediate effect.

Further, with amalgamation of the Office of the Commercial Tax Officer Investigation Unit, Bhubaneswar with the newly created Office of the Deputy Commissioner of Commercial Taxes, Enforcement Range, Bhubaneswar, the attachment of the Office of C.T.O., Investigation Unit, Bhubaneswar to the District Treasury Khurda, Bhubaneswar is hereby withdrawn.

By Order of the Governor,

Sd/- J.K.Mohapatra

Principal Secretary to Government
FINANCE DEPARTMENT
***
NOTIFICATION

Bhubaneswar, dated the 04.12. 2009

No. TRC 14/2008-58685/F., Government have been pleased to attach the newly created Office of the Chief Procurement Officer, State Procurement Cell, Orissa, Bhubaneswar to the Special Treasury No.-1, Bhubaneswar for all Government transactions including drawal of bills of their establishment with immediate effect.

By Order of the Governor,

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

FINANCE DEPARTMENT
***
NOTIFICATION

Bhubaneswar, dated the 30th January, 2010

No. TRC 14/2007-3210/F., Considering the necessity of delinking of two or more Treasuries/Sub-Treasuries with one link Bank, the State Government, after consultation with AG (A&E), Orissa have been pleased to decide that the Treasury transaction of Sub-Treasury, Lakhanpur, District-Jharsuguda will be conducted by the State Bank of India Lakhanpur Branch instead of State Bank of India Jharsuguda Branch with immediate effect from 1st April, 2010.

By Order of the Governor,

Sd/- S. Patnaik
Special Secretary to Government
FINANCE DEPARTMENT

***

NO.TRB-02/2009 / 8836 (225)/ F    Dated 24.02.10

From

Shri J.K.Mohapatra,
Principal Secretary to Government

To

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

Sub : Measures to prevent rush of expenditure towards the fag end of the financial year 2009-10

Sir,

I am directed to say that Finance Department have earlier intimated all Departments of Government/all Heads of Department to avoid rush of expenditure towards the fag end of the financial year and stick to the deadlines fixed for sanction, issue of allotment, re-appropriation and surrender of funds, submission of bills in the Treasuries and reference of proposal to Finance Department for release of funds in letter No.1310 (255)/F Dt.11.01.2010.

2. Keeping in view the difficulties faced by different Departments, the deadlines for financial sanction and release of funds, re-appropriation of funds, issue of allotment, submission of soft copies of Allotment Data DTI (O), surrender of unutilized funds, requisition for L.C. etc. were further extended vide Finance Department Letter No.4644 (225)/F dated 03.02.2010, No.7548 (11)/F dt.17.02.2010 and No.8500 (225)/F., dated 22.02.2010 and the Administrative Department were requested to take timely steps for sanction, release, re-appropriation and surrender of funds by the revised deadlines so as to ensure submission of bills in the Treasuries in time as per the deadlines stipulated vide Finance Department Circular No.1310 (225)/F dated 11.01.2010 and No.7548(11)/F., dt.17.02.2010.

3. Presentation of bills in the Treasuries:-

The last date for submission of bills in the Treasuries has been intimated in advance in Finance Department Circular No. 1310(225)/F dated 11.01.2010 In view of administrative convenience and the
necessity to regulate submission of different kinds of bills/claims in the Treasuries in a phased manner, the deadlines so fixed for presentation of bills / claims in the Treasuries as enumerated below should be strictly adhered to :-

<table>
<thead>
<tr>
<th>Sl.</th>
<th>Item</th>
<th>Deadline now prescribed</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td>12th Finance Commission Grants for</td>
<td>26.02.2010</td>
</tr>
<tr>
<td></td>
<td>- Urban Local Bodies and PRIs</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Chilka Lake</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Sewerage system for Bhubaneswar</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Heritage Conservation</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Maintenance of Forests</td>
<td></td>
</tr>
<tr>
<td>(ii)</td>
<td>All bills pertaining to claims under the unit “Other Contingencies” and purchase of Machinery, Equipment &amp; Vehicles, Share Capital Investment, Budgetary support in favour of Cooperatives, Industrial Enterprises, Public Sector Undertakings in shape of loan or Share Capital Investment and subsidy.</td>
<td>10.03.2010. No Treasury shall entertain any of these Bills, after <strong>10.03.2010</strong> on any account.</td>
</tr>
<tr>
<td>(iii)</td>
<td>Resubmission of bills/cheques after due compliance, in respect of items as mentioned at (ii) above which were objected to earlier.</td>
<td>15.03.2010</td>
</tr>
<tr>
<td>(iv)</td>
<td>All other bills/cheques except the categories enumerated at (i) &amp; (ii) above.</td>
<td>16.03.2010 Extension of this deadline would not be allowed on any account whatsoever.</td>
</tr>
<tr>
<td>(v)</td>
<td>Resubmission of bills/cheques, after due compliance except those mentioned at (i) &amp; (ii), above which were objected to earlier.</td>
<td>22.03.2010</td>
</tr>
<tr>
<td>(vi)</td>
<td>Presentation of fresh bills involving payment in cash/bank draft relating to :-</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Relief expenditure,</td>
<td>25.03.2009</td>
</tr>
<tr>
<td></td>
<td>- Energy charges,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Telephone charges,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- House Building Advance,</td>
<td></td>
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<tr>
<td></td>
<td>- Vehicle Advance,</td>
<td></td>
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<tr>
<td></td>
<td>- Medical Advance,</td>
<td></td>
</tr>
</tbody>
</table>
### Sl. Item Deadline now prescribed

- *Old age pension*
- *Mid-day meal*
- *Police Organisation*
- *Fire Service Organisation*
- *Jails*
- *Home Election, (Department)*
- *State Election Commission*
- *Non-plan revenue expenditure under the Major Heads of Account –*
  - 3054-Roads and Bridges,
  - 2059-Public Works,
  - 2216-Housing,
  - 2202-Education,
  - 2210-Medical&Public Health,
  - 2211-Family Welfare,
  - as recommended by the 12th Finance Commission.

- **(vii)** Allowance of Judicial Officers as per the recommendation of Shetty Commission 25.03.2010

- **(viii)** Bills relating to drawal of arrear pay under the Orissa Revised Scale of Pay Rules, 2008 25.03.2010

- **(vi)** Bills relating to revised UGC scale of pay and Block Grant to Non-Govt. Colleges 25.03.2010

- **(vii)** Bills relating to SGRY, IAY, SGSY and ITDP to be paid by transfer credit to the P.L. Account of the concerned DRDAs/ITDAs and all other bills which are passed for payment by transfer credit to deposit heads. 25.03.2010

### 4.

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

(ii) No bill/cheque/claim of any kind should be presented to the Treasury/Spl. Treasury/Sub-Treasury if the money to be withdrawn cannot be spent on or before 31.3.2010. Where the provision is not likely to be spent by 31.3.2010, the provision shall be surrendered under appropriate intimation to Finance Department in time. **Un-spent balance of funds drawn out of the budget provision for the year 2009-10 should be deposited in Government Account within 31.03.2010.** Such un-spent balances should, on no account, be carried over to the next financial year, as it will deflate the
expenditure of the subsequent year on its refund to Government Account.

(iii) Sufficient care should be taken to present the bills relating to Energy Charges, Expenditure on Relief, Schemes funded by ACA for KBK, Externally Aided Projects, Rural Electrification, BKVY, Dietary charges of Hospitals and Jails, Old Age Pension and 12th Finance Commission Award before the deadline.

(iv) Under no circumstances should money be drawn and kept in D.C.R., Term Deposit, Bank Draft or in sealed bag or in any other form. Any such instance coming to notice would be treated as temporary misappropriation except when specifically authorized by Finance Department in writing.

5.
(i) The time schedule set out above must be adhered to without any deviation. Under no circumstances shall the accounts of any Treasury/Spl. Treasury/Sub- Treasury be kept open beyond 31.03.2010 with a view to accommodating transactions of the current financial year. Under the Orissa Treasury Management System (OTMS), all the Treasuries are connected to the Central Location at the Directorate of Treasuries & Inspection, Orissa, Bhubaneswar and the transactions are controlled by the System itself. The OTMS does not provide for any backlog processing of transactions at any stage. As such, exactly after 12.00 Midnight of 31st March 2010, which is technically the end of the current financial year 2009-10, the system would automatically disable all the allotments for 2009-10 across the State as a whole for the financial year 2009-10 and it would not be possible at all to carry out any transaction, relating to the Budget of 2009-10 after that time, which is to be accounted for in the financial year 2009-10. Collectors as heads of the Treasury administration in the Districts will enforce these restrictions in the interest of financial discipline as any deviation from the prescribed time schedule will cause undue delay in submission of the accounts to the Accountant General, Orissa.

(ii) In the previous years, on 31st March, 2009, a number of Bills/Cheques which were passed by the Treasuries/Sub- Treasuries in the late hours and sent to the respective banks for payment could not be encashed as their computerized system did not admit the last minute transactions. The concerned Departments should, therefore, take advance action in this regard and advise the Controlling Officers & DDOs to avoid submission of bills in the Treasuries after the deadlines and ensure encashment of all claims presented in the Treasury/Bank before 31st March, 2010 as the centralized payment procedure of the
banks under the Core banking System may not accept the last minute transactions.

6. As envisaged under S.R. 242 of O.T.C. Vol-I, money should not be drawn from the Treasury unless it is required for immediate disbursement. Instances have come to the notice of Govt. that money drawn by the D.D.Os. is being kept unutilized for indefinite period. This adversely affects the Ways and Means position of the State. Drawal and retention of funds results in deferment/deprivation of the expenditure on priority items which are linked with developmental activities. In order to prevent drawal of money and retention thereof in shape of cash/bank draft, the D.D.Os. must record a certificate on the body of the bills presented after 31st March, 2010 as follows:

   (i) That “the money drawn in cash/bank drafts upto the period 31.03.2010 has been disbursed by now except Rs.__________which would be disbursed by 30.04.2010 at the latest. Similarly, while presenting the pay bill for April, 2010 to be paid on or after 01.05.2010, the D.D.O. must record a certificate that “all moneys drawn in cash/bank draft up to the period 31.03.2010 have been fully disbursed and no amount is lying un-disbursed with him”.

   (ii) While presenting the pay bill for the month of May, 2010 onwards, the D.D.O. must record a certificate to the effect that “the money drawn in shape of cash/bank draft through the bills presented during the previous months has been disbursed except the money drawn in A.C. bills and the amount now proposed for withdrawal in this bill in shape of Cash/Bank draft shall be disbursed within a period of 15 days from the date of actual drawal from the Bank/Treasury”.

7. It is observed that the cash balance Certificate is being furnished in a routine manner although huge amounts remain un-disbursed for a long period, which seriously affects the Ways & Means position. The DDOs shall therefore furnish a cash balance report as on 15.04.2010 in the enclosed proforma (at Annexure-'A') to the Collector of the District by 21.04.2010 and the Collector in turn will report directly to Finance Department (Ways & Means Branch) the name of DDOs who have drawn money up to 31st March 2010 but have not disbursed it by 15.04.2010. A copy of such report should also be endorsed to the concerned Heads of Department.
8. Instruction issued vide F.D. letter No. 27397 (425)/F dt.25.6.92 and Memo No.53931 (442)/F dt.19.12.92 regarding restrictions on heavy withdrawal of money at a time and its retention in unauthorised Bank accounts must also be strictly followed. It is reiterated that in case any D.D.O. is found to have kept Govt. money in the Bank or Post office after withdrawal from Treasury/Bank without specific prior approval of the Govt. in Finance Department, he/she shall be held personally liable. While scrutinising the bills to be presented during 2010-11, the Treasury Officers must check and ensure that a certificate is recorded on the body of the bill by the D.D.O. concerned to the effect that no amount of money drawn from Treasury/Bank has been kept in deposit account without specific prior approval of Finance Department.

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

10. All the D.D.Os are requested to furnish to the Finance Department, the balance in Civil Deposits as at the end of 2009-10 in the proforma enclosed, as in Annexure-I & II by 21st April, 2010.

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

Yours faithfully,

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

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

<table>
<thead>
<tr>
<th>Name of the Department</th>
<th>Balance as on 1.4.2009</th>
<th>Amount deposited from 1.4.2008 to 28.2.2010</th>
<th>Amount deposited during March, 2010</th>
<th>Total deposit during 2009-10 (3+4)</th>
<th>Total deposit up to the end of 2009-2010 (2+5)</th>
<th>Released during 2009-10</th>
<th>Balance of Civil Deposit as on 1.4.2010 (6-7)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
</tr>
</tbody>
</table>

## ANNEXURE-II

(Information be furnished Department-wise)

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

Cash Balance Report of DDOs. As on 15.04.2010

<table>
<thead>
<tr>
<th>Name &amp; Designation of the D.D.O.</th>
<th>Name of the Heads of Department/Administrative Department</th>
<th>Un-disbursed amount out of money drawn before 1.3.2010</th>
<th>Un-disbursed amount out of money drawn in March 2010</th>
<th>Total amount of un-disbursed money</th>
<th>Break up of the un-disbursed amount i.e. whether kept in cash/B.D./Banker’s Cheque/DCR or in unauthorized Bank Account.</th>
<th>Reasons for drawal &amp; retention of the un-disbursed amount in violation of SR 242 of OTC Vol-1.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
</tr>
</tbody>
</table>

Signature

Designation of D.D.O.
In terms of Rule I-A of Orissa Treasury Rules and in relaxation of Rule 4-A of the said Rules, the Minister, Finance after consultation with the A.G (A&E), Orissa, hereby directs that a "Cyber Treasury" having the status of a Special Treasury shall be established at Bhubaneswar with effect from 24.02.2010 with its jurisdiction all over the State as a part of Citizen Centric e-governance initiative of the State Government.

2. The Secretariat Branch of State Bank of India located at Bhubaneswar shall undertake the cash business, accounting and reporting of the receipts collected electronically of the Cyber Treasury and conduct all online transactions relating to the said Treasury.

3. The existing procedure for submission of accounts to AG (A&E), Orissa as well as reporting to the Reserve Bank of India will remain unchanged.

By Order of the Governor

Sd/- S.Pattnaik
Special Secretary to Government.
FINANCE DEPARTMENT
***
RESOLUTION
No.TRE-48/2009(Pt) - 9374/F,

Bhubaneswar the 26.02.2010

Sub: Procedure for receipt of Commercial Taxes through electronic mode - introduction of e-Challan

Simplification of the procedure for receipt of various State Government dues have been under active consideration of the Government for some time. At present, Government receipts or dues or other money receivable in the Government account are deposited by individual persons and the departmental officers through Treasury challan in Form OTC-6 in accordance with the Subsidiary Rule-52 of the Orissa Treasury Code. The said provision of the Treasury code provides that any person can remit money into the Treasury or the Bank and shall present it with a memorandum or challan in form OTC-6 which shows distinctly:

(i) The nature of the payment,
(ii) The amount paid,
(iii) The person or Government servant on whose account it is made,
(iv) The Head of Account to which the amount should be credited, and
(v) The allocation of the amount between the Governments and Departments, if any, such allocation is to be made.

Separate challans shall be used for money creditable to different Heads of Accounts.

Central Government and different State Governments have introduced the facility for Electronic remittance of money after introduction of Net Banking in the form e-Challan to the Cyber Treasury. Enabling provisions have also been made under the Information Technology (Amendment) Act, 2008 of Government of India (Sec. 6A). It was also engaging the attention of our Government for introduction of e-Receipts inorder to provide facility for simple and easy remittances of Government dues through the electronic mode. After careful consideration, it has been decided that the Commercial Tax receipts like, Value Added Tax (VAT), Orissa Sales Tax (OST), Central Sales Tax (CST), Entertainment Tax, Professional Tax etc. would be allowed to be paid through the electronic mode.

**Short title and Commencement:**

The scheme shall be called 'Online system of Receipt' (OLSR), of the Government of Orissa and shall take effect from 4th March 2010.

**Definitions:**

In this scheme unless the context otherwise requires;

(a) ‘Bank’ means any Bank, so authorised by the State Government in Finance Department to transact such business of e-Receipt on behalf of the state Government, including the specified branch / branches of the bank / Banks, so authorized by the State
Government, who shall be responsible for rendering the accounts to the ‘Cyber Treasury’.

(b) ‘Cyber Treasury’ means a Treasury of the State Government under the Directorate of Treasuries and Inspection, Orissa which shall function in respect of e-Receipt for the purpose of submission of the monthly accounts to the Accountant General (A&E), Orissa.

(c) ‘e-Challan’ means copy of the challan generated by the Bank / the Tax payer from the computer on successful completion of the (Online payment) transaction and it shall always bear the unique transaction reference number.

**Scheme in Brief:**

2. The procedure in brief will be that the system would involve transacting with the Department through a receipt processing Application Portal (Portal of Directorate of Treasuries / SBI online) i.e. accessible through Internet.

(i) Electronic payment of Commercial Taxes will involve the validation of the information submitted by the payer through the Online portal. The validation process involves complete systemic check to ascertain correctness of the information submitted by the depositor.

(ii) The portal will also check information entered by the Tax Payer/Dealer. Once the format is accepted, the user will be prompted to choose one of the following payment options.

   (a) Internet Banking

   (b) Debit Card (from a date to be notified by Govt.)

   As per the option, the payer will be guided by the portal.

(iii) The Payment Gate-way of the Bank receives the payment information from the Orissa Treasury Portal or from the application portal of the Department or from the Bank Portal and it will ask the payer to enter the required information for authentication of the Tax Payer and after successful authentication, the transaction process shall start.

(iv) On conformation of payment, the portal will generate an e-Challan which can be down-loaded or printed by the payer and may be produced before the competent authority for verification in the regular process.

(v) If there is any breakdown because of connectivity or other reasons before the entire process is completed, then the payer has to start the process again as the payment may not be confirmed.

(vi) However, if the process has been completed and there is a breakdown after the payment has been made and before the e-Receipt is generated, the information in this respect shall be available in the portal of the Bank, which can be obtained by the depositor after restoration of the link.

(vii) For the present, the Online payment facility would be available to the intending payers having internet Banking Account with the
State Bank of India through the SBI's Online portal. However, as and when the application portal of the Orissa Treasury becomes operational, the payers will have the option of making the payment through the payment Gateway that accepts Debit Card and Internet Banking Account of other selected Banks to be notified subsequently.

**Electronic Challan:**

Notwithstanding anything contained in Orissa Treasury Rules, the e-challan for remittance of Commercial Taxes Department would be generated in the format enclosed (Annexure – I). Government in Finance Department may suitable modify this format as when required.

**The Role of the Bank:**

1. The Bank shall verify the information like the type of Tax, Tax Payer Identification Number (TIN), mode of payment etc. given by the Tax payer through the system of validation.
2. After completion of the transaction, the bank shall generate a unique transaction reference number comprising of ten characters.
3. In future, this e-Challan shall be identified by the Unique Transaction Reference Number.
4. The Bank shall generate e-Challan as per enclosed format and shall make provision for printing of the e-Challan in their system.
5. The Bank shall send the print out of daily scroll, e-Challan and soft copy of the scroll to the Treasury on daily basis in format agreed to between Bank and Treasury.
6. The Bank shall send a ‘No transaction Report’ to the Cyber Treasury if there is no transaction on any day.
7. At the end of the month, the Bank Branch shall send the Date-wise Monthly Statement (DMS) to the Cyber Treasury.
8. The concerned Branch shall report the transaction to the State Government Account at Reserve Bank of India, Public Accounts Department, Bhubaneswar through their respective Fund Settlement Link Office.

**The Role of Cyber Treasury:**

1) The Treasury shall import the electronic data so received from the Bank into OTMS for accounting purpose and generation of challan number.

2) The Cyber Treasury shall generate monthly accounts on the basis of e-Scroll received electronically and reconcile the same with the DMS submitted by the Bank in the existing format. The Cyber Treasury shall submit monthly ‘Cash Account and List of Payment’ in the prescribed format with the ‘Verified Date-wise Monthly Statement (VDMS)’ and other prescribed document to the Accountant General (A&E), Orissa electronically with digital signature.

3) There will be no physical Challan accompanying the monthly accounts to be submitted by Treasury to Accountant General (A&E), Orissa. However, a softcopy of the accounts containing
the challan number generated by the Cyber Treasury shall be sent to the Accountant General (A&E), Orissa.

4) The Schedule of Receipts to be sent to Accountant General (A&E), Orissa is to be authenticated with the digital signature of Cyber Treasury Officer.

5) The accounts should be sent to office of the A.G. (A&E), Orissa for compilation on the basis of six-tier classification up to the level of object head.

6) The Cyber Treasury shall generate MIS as per the requirement of the Department on whose behalf the receipt is made and shall send the reports to the concerned authority / authorities in the format and the information mutually agreed between Director of Treasury and Commercial Tax Wing for their use.

7) There is no change in the reporting and reconciling procedure except that reconciliation would be done on the basis of electronic strings relating to the receipts provided by the Banks through the e-Scroll. Rest of the accounting drill and procedure will remain unchanged in the new system.

8) The Commissioner, Commercial Taxes on receipt of electronic data on transaction details from the Bank shall incorporate the date in the data base and upload in intranet for viewing by the field officers.

9) In case of any discrepancy, the Commissioner shall bring it to the notice of the Cyber Treasury as well as to the Bank/ Banks concerned immediately.

10) The payments which have been made in the Online system during the testing period shall be deemed to have been made from the date on which the transaction has been effected in the Online system.

The relevant provisions of the Treasury Code and other instructions issued earlier stand modified to this extent.

Necessary amendments to the relevant provisions of Orissa Treasury Code Volume-I and Volume-II will be made in due course to incorporate the aforesaid procedure in consultation with the A.G (A&E), Orissa.

ORDER: Ordered that this Resolution be published in next issue of the Orissa Gazette and copies forwarded to all Departments of Government/ Heads of Department / Accountant General (Audit) / Accountant General (A&E), Orissa, Bhubaneswar / Deputy Accountant General, Orissa, Puri.

By Order of the Governor

Sd/- J.K.Mohapatra

Principal Secretary to Government
### e-CHALLAN (For Commercial Taxes)

<table>
<thead>
<tr>
<th>1</th>
<th>Type of Tax</th>
<th>VAT/ SALES /ENTRY TAX/ ENTERTAINMENT TAX/LUXURY TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>TIN/SRIN</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Circle</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Name of the depositor</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Name and address of the Dealer</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Period of which payment relates</td>
<td>From</td>
</tr>
<tr>
<td>7</td>
<td>Deposit Type</td>
<td>Quarterly / Monthly / Other</td>
</tr>
<tr>
<td>8</td>
<td>Payment on account of</td>
<td>Admitted / Demanded / Other</td>
</tr>
<tr>
<td></td>
<td>(i) Tax</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(ii) Interest</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(iii) Penalty</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(iv) Composition of Tax</td>
<td></td>
</tr>
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<td></td>
<td>(v) Security</td>
<td></td>
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<td></td>
<td>(vi) TDS</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(vii) Others</td>
<td></td>
</tr>
</tbody>
</table>

**Amount**

**Internet Banking Transaction Ref. No**

---

This is a Computer Generated Receipt and does not require any Signature/ Stamp

Challan Number & date: (to be generated by Treasury)
FINANCE DEPARTMENT
***
NOTIFICATION

Bhubaneswar, dated the 04.03.2010

No. TRC-14/2008-10008/F., Government have been pleased to attach the newly created Office of the Commandant, 5th Indian Reserve Battalion, located at Balasingha in the District of Boudh, at present functioning at Chhatrapur in the District of Ganjam to the District Treasury, Ganjam, Chhatrapur for all Government transactions including drawal of bills of their establishment with immediate effect.

By Order of the Governor,

Sd/- S. Patnaik

Special Secretary to Government
FINANCE DEPARTMENT

***

NOTIFICATION

Bhubaneswar the 06.03.2010

No.TRB-3/2010/10137/F. In exercise of the powers conferred by Rule-15 of the Treasury Rule (Orissa), the Minister of Finance, after consultation with the Accountant General (A&E), Orissa directs that the following amendment shall be made in the Form OTC 80A and Form 80B of Orissa Treasury Code, Volume-II namely :

AMENDMENT

In the said Form OTC 80A and 80B the following condition shall be added to para -1 of the application form i.e, after the sentence “I joined in service with ---------- on ------------ forenoon / afternoon.-----------------------

----------------------------------------

------I have joined in Government Service on or after 1.1.2005 and covered under the new Restructured Defined Contribution Pension Scheme-2005”

By Order of the Governor

Sd/- J.K.Mohapatra
PRINCIPAL SECRETARY TO GOVT.
From
Shri J.K. Mohapatra, IAS
Principal Secretary to Government

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

Sub: Distribution of Budget Allotments through Internet by all Departments and all Controlling Officers for Fy 2010-11.

Madam/Sir,

In inviting a reference to the subject mentioned above, I am directed to say that the on Account Budget for the year 2010-11 will be presented in the Orissa Legislative Assembly on 15.03.2010. After the Appropriation Bill is approved, the budget allotments for the year 2010-11 need to be distributed to the DDOs by the Departments and Controlling Officers, as the case may, be through the OTMS. Accordingly, as a part of the preparatory process, a training programme is scheduled to be conducted for the Departments and Controlling Officers in the O/o the DTI (O) between 18.03.2010 to 20.03.2010 (schedule of the training programme is enclosed in the annexure) to facilitate the allotment distribution through OTMS. It is therefore, requested that necessary steps may kindly be taken at your end to depute the concerned officials to attend the training programme in the O/o of DTI (O) as per the time schedule.

2. The time schedule for distribution of Annual Budget allotments for the financial year 2010-11 is as follows:

<table>
<thead>
<tr>
<th>SI</th>
<th>Activity</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Presentation of on Account Budget for the year 2010-11 in the Orissa Legislative Assembly.</td>
<td>18.03.2010</td>
</tr>
<tr>
<td>2</td>
<td>User training on e-Budget Distribution for the Departments and Controlling Officers in the O/o the DTI, Orissa</td>
<td>15.03.2010 to 20.03.2010</td>
</tr>
<tr>
<td>3</td>
<td>Distribution of Budgetary Allotment up to the object head by the Departments to the Controlling Officers through Internet.</td>
<td>22.3.2010 to 31.03.2010</td>
</tr>
<tr>
<td>4</td>
<td>Distribution of Budgetary Allotment up to the object head by the Controlling Officers to the DDOs.</td>
<td>03.04.2010 to 30.04.2010</td>
</tr>
</tbody>
</table>
3. In order to avoid any dislocation in processing of bills, it has been decided to allow processing of bills presented between 3.4.2010 to 30.4.2010 without exercising the check against availability of budgetary allotment. However, the DDOs are to indicate the object head-wise classification on the body of the bill and the allotment used. While admitting the claims contained in these bills, the allotment used should be noted in the register maintained in the Treasuries and Sub-Treasuries for the purpose which are to be verified on or after 30.4.2010 against allotment received from Controlling Officer / Administrative Department.

4. It is the responsibility of the Administrative Department and Controlling Officer to ensure distribution of budgetary allocation by the timeline indicated in para-2. The Controlling Officers are to feed the DDO wise budget allotment in the OTMS available in the Treasury portal (http://www.orissatreasury.gov.in) through Internet and simultaneously send the copies of such allotment electronically or by post to the concerned DDOs. The Treasury Officers / Sub-Treasury Officers may also provide a print out of the object head-wise allotment communicated by the A/D / CO to the DDO on receipt of request from the DDOs.

This may kindly be treated as most urgent.

Yours faithfully,

Sd/- J.K. Mohapatra
Principal Secretary to Government
Bhubaneswar, dated the 27.03.2010

No. TRC 34/2009-__13572/F., Consequent upon shifting of Resident Commissioner’s Account at Reserve Bank of India TO accredited Bank Branch, the State Government, after consultation with A.G. (A&E), Orissa, have been pleased to decide that the transaction of Government business of Office of the Resident Commissioner, Government of Orissa, 4-Bardoloi Marg, Chanakyapuri, New Delhi will be conducted by the Canara Bank Branch, Diplomatic Enclave, Chanakyapuri, New Delhi instead of Reserve Bank of India, New Delhi with effect from 1st April, 2010.

By Order of the Governor,

Sd/- S.Pattnaik
Special Secretary to Government
MATTER RELATING TO O.G.F.R.
The Governor of Orissa has been pleased to order that the following amendment shall be made to the Orissa General Financial Rules, Vol. I.

AMENDMENT

In Note - 1 below Rule 2 (IX-a) of O.G.F.R. Vol – I. The words “Gazetted Officers” shall be substituted by the words “Officers holding Group-B and above posts”.

This will come into force from the date of issue of the order.

Sd/- B.K. Samal
Additional Secretary to Government
MATTER RELATING TO THE DELIGATION OF FINANCIAL POWER RULES
FINANCE DEPARTMENT
***

NOTIFICATION

Bhubaneswar, the 2nd January, 2010

No. Codes-220/F-1/2010, The Governor has been pleased to order that in the Delegation of Financial Power Rules, 1978 notified in Finance Department Notification No.12000-Codes-12/78-F, dated the 9th March, 1978 as amended from time to time, the following amendments shall be made namely :-

AMENDMENT

1. The figures “Rs.100.00 lakhs” appearing under Sub-rule (1) of Rule-12 shall be substituted by figures “Rs.200.00 lakhs”.
2. The figures “Rs.100.00 lakhs” appearing under Sub-rule (3)(i) of Rule-12 shall be substituted by figures “Rs.200.00 lakhs” and the sentence beginning with “cases involving” and ending with “upto Rs.200.00 lakhs” shall be deleted.
3. The figures and words “Rs.18,750/- per annum” appearing under Column-3 at Serial-25 of Annexure-C to Rule-10(e) shall be substituted by figures and words “Rs.50,000/- in each case.”

This will come into force from the date of issue of this Notification.

BY ORDER OF THE GOVERNOR

Sd/- J.K.Mohapatra
PRINCIPAL SECRETARY TO GOVERNMENT
Matter relating to rules regulating control & use of government vehicles
FINANCE DEPARTMENT
***

NOTIFICATION

Bhubaneswar, the 30th December, 2009

No. Codes-35/2009-62420/F, The Governor has been pleased to order that the following proviso shall be inserted to Rule-22 of the said Rules namely :-

AMENDMENT

“Provided that the Administrative Department shall have full power to condemn Government vehicles in respect of their Department and those of subordinate and attached offices including Head of Department which are other-wise not eligible for condemnation as per this Rule” subject to the following stipulations :-

4. The vehicle is not fit for economic repair as per recommendation of the Motor Vehicle Inspector.
5. All the irregular/unauthorized expenditure for repair & maintenance of the vehicle has been regularised with concurrence of Finance Department.
6. Upset price of the condemned vehicle for the purpose of public auction shall be determined with due diligence in accordance with the provisions of this Rule & OGFR.

Sd/- J.K.Mohapatra
Principal Secretary to Government
MISCELLANEOUS MATTERS
OFFICE ORDER

Bhubaneswar, the 8th May. 2009.

No. CCA-II-7/2009-24162/F., In pursuance of Rule-14 of Orissa Revised Scales of Pay Rules, 2008, a Screening Committee is constituted with the following members for screening the Assured Career Progression (ACP) cases of Common Cadre of Auditors under the Finance (CCA) Department.

(i) Special Secretary to Govt.,
    (In charge of CCA) … Chairman.

(ii) SAO-cum-Dy. Secretary to Govt.,
     (In charge of CCA) … Member Convener.

(iii) Under Secretary to Govt.
     (In charge of CCA) … Member.

(iv) Audit Officer (EAO) … Member.

2. The Committee will sit bi-monthly a year.

3. It shall examine all applications of the beneficiary scrupulously as applicable under ORSP Rules, 2008 and other Rules/Procedures of State Government.

4. This shall come into force with immediate effect.

By Order of Principal Secretary.

Sd/- S.K.Sinha
SAO-cum-Deputy Secretary to Govt.
FINANCE DEPARTMENT

***

Memo No.-GIS-II-1641/08(Pt) – 28073 (255)/F., dt.10.06.09

To

All Departments of Government,
All Heads of Departments
All Collectors

Sub: Revised premium under Group Insurance Scheme.

The quantum of premium (one-time refundable deposit) and quantum of assured sum under the Group Insurance Scheme are being enhanced on revision of scale of pay from time to time. After introduction of O.R.S.P. Rules, 2008, restructuring of Group Insurance Scheme is under active consideration of Government and this may take some more time. Hence, Government after careful consideration, have been pleased to decide that additional G.I.S. premium on account of revised pay shall not be sanctioned and deposited until further orders.

However, the employees of aided Non-Government educational institutions, four Universities, Board of Secondary Education, Orissa, Council of Higher Secondary Education, Orissa covered under Finance Department Resolution No.14254/F dt.16.04.1994 and employees of Urban Local Bodies covered under F.D. Resolution No.14251/F dt.16.04.1994 shall continue to be guided by the said Resolution and no additional GIS premium on account of revision of their pay shall be sanctioned and deposited until further orders.

Sd/- K.C.Mishra
Additional Secretary to Government
RESOLUTION

The 17th July, 2009

SUBJECT - Restructuring the Cadre of the Orissa Finance Service and Constitution of the Orissa Taxation and Accounts Service.

In partial modification of Finance Department Resolution No. 10910-F., Dated the 28th February, 2009, the State Government have pleased to amend Para.2 of the said Resolution as follows :-

“2. Simultaneously, with a view to providing scope, (a) for the growth of dedicated cadre of functionaries with professional expertise in financial management and field execution thereof, and (b) for the systematic career development of the functionaries of the Orissa Subordinate Finance Services, it has been decided to constitute a new cadre, namely, the Orissa Taxation and Accounts Service (O.T. & A.S.) with cadre strength of 345 as detailed below:

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Post</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>C.T.Wing (Additional Commercial Tax Officer)</td>
<td>235 (approximately)</td>
</tr>
<tr>
<td>2</td>
<td>Treasury Wing (Sub-Treasury Officer)</td>
<td>57 (approximately)</td>
</tr>
<tr>
<td>3</td>
<td>Accounts Wing (Accounts Officer)</td>
<td>53 (approximately)</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>345</td>
</tr>
</tbody>
</table>

The Finance Department shall be the cadre controlling or Administrative Department in respect of O.T. & A.S. At the base level the O.T. & A.S. shall continue in the existing Pay Band 2 (Rs.9,300 – 34,800) with Grade Pay of Rs.4,600 (as may be revised from time to time). Induction to the service shall be as per the following pattern :-

(a) Not less than 50% by direct recruitment through Combined Competitive Examination conducted by Orissa Public Service Commission; and

(b) Not more than thirty per cent by way of promotion from among the members of the Orissa Subordinate Finance Service Cadres and such other categories of employees as may be prescribed by the Government from time to time.
(c) Not more than twenty per cent by way of selection of non-Gazetted Officers and such other categories of employees as may be prescribed by the Government from time to time who are graduates being not more than fifty years of age as on the 1st day of April of the year in which the selection is made, having worked at least three years in a post carrying a Scale of Pay of Rs.9,300 – 34,800 with Grade Pay of Rs.4,200 and with outstanding records of service on the principle of suitability with due regard to seniority."

By Order of the Governor

Sd/- A.MISHRA
Additional Secretary to Government
FINANCE DEPARTMENT

RESOLUTION

The 25th July 2009

The State Government have been pleased to extend the term of Freedom Fighters pension Committee, constituted in Finance Department Resolution No.19376-F., dated the 1st May 2003, subsequently extended vide Finance Department Resolution No.5742-F, dated the 10th February 2004, Resolution No.27672-F, 28th June 2004, Resolution No.4859-F, dated the 8th November 2004, Resolution No.31376-F, 1st July 2005, Resolution No.52299-F, dated the 18th November 2005, Resolution No.9304-F, dated the 2nd March 2006, Resolution No.41517-F, dated the 3rd October 2006, Resolution No.17937-F, dated the 13th April 2007, Resolution No.46695-F, dated the 3rd December 2007, Resolution No.32234-F, dated the 30th June 2008 and Resolution No.45177-F, dated the 4th October 2008 for a further period of six months from the 1st April 2009 to 30th September 2009 to consider the residual cases/matters of Non-Jailed Freedom Fighter Pension.

ORDER – Ordered that the Resolution be published in the Orissa Gazette and copies thereof be forwarded to the Private Secretary to Chief Minister/Private Secretary to Minister, Finance/Chairman and Members of Freedom Fighters Pension Committee/all District Collectors/ Accountant General, Orissa, Bhubaneswar/Deputy Accountant General, Orissa, Puri.

By Order of the Governor,

Sd/- S. Patnaik

Special Secretary to Government
FINANCE DEPARTMENT

No. 38436 (40)/F., Dated, Bhubaneswar, the 18\textsuperscript{th} August, 2009
FLC-4/2000 (Pt.)

To

All Departments of Government

Sub :- Timely submission of counters/para-wise comments and timely compliance of the orders of the Courts by the State Government, its instruments and Officers.


The undersigned is directed to invite a reference to para 2(V) of Finance Department Memo No.10126 (45)- FLC-4/2000/F dt.8.3.2000 wherein it was instructed, interalia, that implementation of the Court order involving pay scales, service condition, pension, other financial liability etc. should have the prior comments and concurrence of Finance Department before views of Law Department are taken with regard to filing of appeal or review. This direction was issued in the context that prompt action was lacking in various Departments for handling Court cases. At present the G.A. (AR Cell) Department have put in place Online Legal Caseload Management System and installed Litigation Management Software in all the Departments. But it is noticed that there is delay in submission of PWCs, filing of counters, filing of Appeal/Review Petitions and implementation of the orders of the Courts etc.

2. The Finance Department being a referral Department are impleaded as Opposite Party/Respondent in most cases alongwith others and the Administrative Departments concerned are supposed to timely transmit the PWCs in filing counters before the Courts. The Departments of Government are also not taking timely follow up action on receipt of orders of the Courts which lead to contempt cases against all the O.Ps/Respondents and hasty implementation of Court’s order is proposed by the Administrative Department as a desperate measure. But a plea is invariably taken by the Administrative Department concerned that the proposals for implementations of Court’s orders are pending in Finance Department. As a result, Finance Department is impleaded as party to the contempt cases.

3. In partial modification of Memo No.10126 (45)-FLC-4/2000/F dt.8.3.2000 and with a view to expediting the compliance in respect of Court cases the undersigned is directed to say that on receipt of the Court’s order/direction, the Administrative Department concerned shall immediately examine if there are sufficient grounds alongwith possible financial implications for review/appeal or not. If there are sufficient grounds to go for review/appeal, then the Administrative Department shall obtain the views of Law Department in the first instance indicating the grounds of appeal. In case of heavy financial implications and possible cascading effects they may keep
F.D. informed at that stage. In case, the Law Department opines that there are sufficient grounds and scope to contest the case, then the Administrative Department shall take immediate steps as per Law Department’s advice. In case where Law Department opines not to file Review/Appeal/Writ Petition against the said order and the Administrative Department insists on filing review/appeal/writ petition then they shall obtain necessary orders of the Hon’ble Chief Minister in order to go in for review/appeal petition indicating the financial implications in such case. In cases where there is not scope to go on review/appeal/writ after Law Department’s advice, the Administrative Department shall calculate the financial implication of the order of the Court and shall endorse necessary proposal to Finance Department for concurrence/views and on receipt of concurrence/views of F.D., the Administrative Department shall take immediate steps for implementation of the order.

4. Any reference to Finance Department relating to a Court case in any PWC/counter/affidavit/information to Court shall have prior vetting of Finance Department.

Sd/- S.Ptnaik
Special Secretary to Govt.
FINANCE DEPARTMENT

NOTIFICATION

The 1st September, 2009.

No. 40801 – IF – (A) – 72/2006 – (Pt.) – F. — In pursuance of the provisions contained in Section 9(e) of the Regional Rural Banks (Amendment) Act, 1987 (No.1 of 1988) and in partial modification of this department Letter No.39135 – IF (A) – 85/2005 (240) – F., dated the 14th September 2006, the State Government do hereby nominate the Director, Institutional Finance & Ex-Officio Additional Secretary to Government, Finance Department as one of the Directors to the Board of Utkal Gramya Bank.

By Order of the Governor

Sd/- S.PATNAIK
Special Secretary to Government
OFFICE ORDER

Bhubaneswar, the 8th Sept. 2009.

No. SS(A) 64/09.-45178/F., In pursuance of Rule-14 of ORSP Rules, 2008, after careful consideration, Government have been pleased to constitute a screening Committee with the following members for screening of the applications/proposals of Assured Career Progression of District Small Savings Officers/Sub-Divisional Small Savings Officers at different stages under the Small Savings Directorate of Finance Department.

1. Special/Addl. Secretary to Govt., Finance Department. (In-charge of Director, Small Savings) … Chairman.

2. Joint Secretary to Govt., Finance Department. (In-charge of Small Savings) … Member.

3. Deputy Director, Small Savings-cum-Deputy Secretary. … Member.


(ii) The Committee will sit only as and when required
(iii) It shall examine all applications/proposals of the beneficiary scrupulously as applicable under O.R.S.P. Rules, 2008.
(iv) It shall furnish report to Government after duly recommending the suitable candidates eligible to avail the benefit of A.C.P. at different stages.
(v) It shall come into force with immediate effect.

Sd/- M.C.Saren
Asst. Director, Small Savings-cum-Under Secretary to Government.
FINANCE DEPARTMENT

RESOLUTION

Bhubaneswar the 29th October, 2009

No. FFP-71/05-52854/F., The State Government have been pleased to extend the term of Freedom Fighters Pension Committee, constituted in Finance Department Resolution No.19376-F., dated the 1st May 2003, subsequently extended vide Finance Department Resolution No.5742-F, dated the 10th February 2004, Resolution No.27672-F, 28th June 2004, Resolution No.4859-F, dated the 8th November 2004, Resolution No.31376-F, 1st July 2005, Resolution No.52299-F, dated the 18th November 2005, Resolution No.9304-F, dated the 2nd March 2006, Resolution No.41517-F, dated the 3rd October 2006, Resolution No.17937-F, dated the 13th April 2007, Resolution No.46695-F, dated the 3rd December 2007, Resolution No.32234-F, dated the 30th June 2008, Resolution No.45177-F, dated the 4th October 2008, Resolution No.35185/F. dt.25.07.09 and for a further period of six months from 01.10.09 to 31.03.10 to consider the residual cases/matters of Non-Jailed Freedom Fighter Pension.

ORDER

Ordered that the Resolution be published in the Orissa Gazettee and copies there-of be forwarded to the Private Secretary to C.M./Private Secretary to Minister, Finance/Chairman and Members of Freedom Fighters Pension Committee/All District Collectors/ Accountant General, Orissa, Bhubaneswar/Deputy Accountant General, Orissa, Puri.

By Order of the Governor,

Sd/- S. Patnaik

Special Secretary to Government
FINANCE DEPARTMENT

RESOLUTION

The 4th January, 2010

Sub: - Delegation of powers and modification of procedure for sanction of State Jailed Freedom Fighter’s Family Pension.

Sanction of State Freedom Fighter’s Family Pension (Jailed) is accorded by the State Government in Finance Department to one of the legal heirs [wife/ husband (if not remarried) unmarried dependant daughter, mother, father in the above chronological order] of the deceased Freedom Fighter who was in receipt of State Jailed Freedom Fighter Pension as per Resolution No.22932/F. Dt.27.05.1987 of Finance Department, Government of Orissa. This family pension is sanctioned by Government in Finance Department on submission of application in prescribed form along with relevant documents as indicated in Finance Department Press Note release No.22894/F., dt.26.05.1987.

2. The existing procedure for sanction of family pension has not only caused delay, but also a lot of inconvenience to the legal heirs of the deceased Freedom Fighters. Several requests are being received in the Department to simplify and rationalize the procedure of sanction of family pension. After careful consideration, the State Government have been pleased to delegate power to the Pension Disbursing Authority to sanction State Jailed Freedom Fighter’s Family Pension to the legal heirs (Spouse, unmarried dependent daughter, mother and father) of the deceased Freedom Fighter. Procedure enumerated in Finance Department’s letter No.22932/F., dt.27.05.1987 for sanction of Family Pension in case of Jailed freedom Fighter’s is modified. Henceforth the following procedure shall be followed for sanction of State Jailed Freedom Fighter (Family) Pension.

(i) The Pension payment shall commence by the Pension Disbursing Authority on receipt of application from the legal heir of the deceased Freedom Fighter in prescribed proforma (as per Annexure-'A') along with death certificate, legal heir certificate, two attested passport size photographs and original pension payment order issued in favour of the deceased Freedom Fighter, two descriptive Rolls duly attested (Annexure-B).
(ii) The disbursing Officer i.e. Pension Disbursing Authority shall enter the date of death of pensioner in the disburser’s portion of the P.P.O & also make entries in the pensioner’s portion of PPO.
(iii) The Pension Disbursing Authority shall make payment of Family Pension after obtaining an affidavit affirming the dependant’s relationship to the Freedom Fighter.
(iv) The Pension Disbursing Authority shall take action for identification of the family pensioner.
(v) The Pension Disbursing Authority shall obtain certificate of non-remarriage from the spouse/non-marriage and non-employment certificate from the dependant daughter as the case may be.

3. This resolution comes into force with immediate effect.

ORDER – Ordered that the Resolution be published in the Orissa Gazette and copies thereof be forwarded to the Private Secretary to C.M./Private Secretary to Minister, Finance/Chairman and Members of Freedom Fighter’s Pension Committee/all Departments of Government/all Heads of the Departments/all District Collectors/all Treasuries/Accountant-General (A&E), Orissa, Bhubaneswar/Deputy Accountant-General, Orissa.

By Order of the Governor

Sd/- J.K.Mohapatra
Principal Secretary to Government,
APPLICATION FORM

APPLICATION FOR TRANSFER OF STATE TOKEN FAMILY PENSION TO THE WINDOWS/ UNMARRIED AND UNEMPLOYED DAUGHTERS.

(To be Submitted In Duplicate)

To
The Pension Disbursing Authority,

______________________________
(Address)

Sub: Grant of State Token Family Pension to Smt.__________________ under State Freedom Fighter Pension Scheme.

Sir,

I, Smt. ________________________ age________________ years, Resident of _______________________________, am the legally wedded wife of Late Sri_______________________ son of ___________________________.

2. I solemnly affirm that my deceased husband was in receipt of Swatantrata Sainika Sanman Pension under SSS Pension Scheme and was also in receipt of State Token Freedom Fighter’s Pension Scheme w.e.f. _______________ @ Rs.__________ vide P.P.O. No._________________
dt. ________________.

3. I further declare that:
   i) Km. _______________________ age _______________years.
   ii) Km. _____________________ age _________________years.

   Are my unmarried daughters and they are not employed and fully dependant on me.

4. It is requested that immediate arrangements may be made to transfer Pension admissible in under the scheme in my name. I am also enclosing the following documents for your consideration.
   i) Death certificate of my husband.
   ii) Original P.P.O. issued in favour of my Late husband.
   iii) An affidavit declaring that I am the legal wedded wife of the deceased Freedom Fighter.
   iv) A Passport size Photograph of the dependant of the Freedom Fighter’s duly verified and attested by the District Magistrate under his office seal where nomination does not exist.
   v) Legal heir certificate.

Yours faithfully,

________________
Residential Address________________
Annexure B

DESCRIPTIVE ROLL

1. Name of the applicant for Pension .................................
2. Father’s Name ..........................................................
3. Name of husband in case of female ..................................
4. Village ........................................................................
5. Post Office .................................................................
6. Police Station .............................................................
7. District .........................................................................
8. Treasury/Sub-Treasury .....................................................
9. Height .........................................................................
10. Age ...........................................................................
11. Colour ........................................................................
12. Personal Marks, if any on the hand, face, etc .................
13. (a) Signature or left hand thumb impression ...................
    and
    (b) Finger impression of the

Small finger    Ring finger    Middle finger    Index finger    Thumb

Attested by (Group A/B Officer with Official Seal)

(This Descriptive Roll of the person who will draw the pension should be submitted in duplicate)
No.473 - FFP-81/2009-F.

FINANCE DEPARTMENT

***

RESOLUTION

The 4th January 2010

Sub: Delegation of powers and modification of procedure for sanction of State Token Freedom Fighters’ Family Pension.

Sanction of Central SSS Family Pension is accorded to the legal heirs (Spouse & unmarried dependent daughter) of the deceased Freedom Fighters who are in receipt of Central SSS Pension as per Letter No.8/17/89-FF(P) dt. 24.10.1990 of G.O.I, M.H.A, New Delhi on submission of application along with death certificate and other identification documents to the pension disbursing authority who commences the payment of pension to the spouse/unmarried dependant daughters after observing procedure laid down in the aforesaid Circular. Subsequently, the procedure laid down in the aforesaid Circular was further simplified by G.O.I, M.H.A, New Delhi vide letter No.8/17/89-FF(P) dt.01.05.1992 and letter No.26/579/1972 FF.1 dt.24.03.1994. As per the Scheme introduced by Government of Orissa vide Resolution No.22932/F., dt.27.05.1987, one of the legal heirs of the deceased Freedom Fighter who was in receipt of Central SSS Family Pension is eligible to get State Token Freedom Fighter Family Pension, [(wife/husband (if not remarried) unmarried and unemployed daughter, mother & father in chronological order]

2. As per prevailing procedure, the legal heir of the deceased Freedom Fighter has to submit application to the State Government along with requisite documents for sanction of State Token Freedom Fighter Family Pension. The details of documents required to be submitted to Government were indicated in the Finance Department Press Note release vide Memo No.22894/F., dt.26.05.1987. This has not only caused delay but also a lot of inconvenience to the legal heirs of the deceased Freedom Fighter’s. Several requests are being received in this Department to simplify and rationalize the existing procedure of sanction of State Token Freedom Fighter Family Pension. After careful consideration, it has been decided to delegate the power to the Pension Disbursing Authority to sanction and disburse the State Token Freedom Fighter’s Family Pension to one of the legal heirs [wife/husband (if not remarried), unmarried dependant daughter, mother, father in the above chronological order] of the deceased Freedom Fighter who was in receipt of SSS Pension dispensing with reference to the State Government. Finance Department Circular No.22932/F., dt.27.05.1987, modified to the extent as indicated above. The Pension Disbursing Authority shall henceforth sanction and disburse the State Token Freedom Fighter’s Family Pension.

3. The legal heir of the deceased pensioner who has been sanctioned the Central SSS Family Pension will also be sanctioned the State Token Freedom
Fighter’s Family Pension by the concerned Pension Disbursing Authority. The legal heir will not be required to submit any separate application for sanction of State Token Freedom Fighter’s Family Pension.

4. The Resolution comes into force with immediate effect.

ORDER – Ordered that the Resolution be published in the Orissa Gazette and copies thereof be forwarded to the Private Secretary to C.M./Private Secretary to Minister, Finance/Chairman and Members of Freedom Fighter’s Pension Committee/all Departments of Government/all Heads of the Departments/all District Collectors/all Treasuries/Accountant-General (A&E), Orissa, Bhubaneswar/Deputy Accountant-General, Orissa.

By Order of Governor

Sd/- J.K.Mohapatra
Principal Secretary to Government
No.651 – OFS – II – 1/2009-F.

FINANCE DEPARTMENT
***
RESOLUTION

The 5th January, 2010

In pursuance to Finance Department Resolution No. 10910/F, Dated 28.02.2009 re-structuring the cadre of the Orissa Finance Service and constituting the cadre of Orissa Taxation & Accounts Service, the Government, after careful consideration, have been pleased to decide as follows:-

1. In the re-structured cadre, Orissa Finance Service-I(JB) shall be the base level post of the Orissa Finance Service in the Pay Band Rs.15,600-39,100/- with Grade Pay of Rs.5400/- w.e.f. 28.02.2009 i.e. the date of publication of the Resolution No. 10910/F, Dated 28.02.2009 by the Finance Department.

2. Consequent upon the abolition of the existing Orissa Finance Service-II cadre, the officers continuing in that cadre are brought over to the Orissa Finance Service-I(JB) Grade carrying the scale of pay of Rs.15,600-39,100/- with Grade Pay of Rs. 5400/- w.e.f. 28.02.2009. Similarly the officers continuing in OFS-I(JB) as on 28.02.2009 are also brought over to the upgraded scale of pay i.e Rs.15,600-39,100/- with Grade Pay of Rs. 5400/- w.e.f 28.02.2009.

3. The sanctioned strength of the Orissa Finance Service-I (JB) grade as on 28.02.2009 shall be 450, as per the SCHEDULE annexed.

4. The officers of the aforesaid Orissa Finance Service-I(JB) cadre holding different posts in the Orissa Taxation & Accounts Service on the date of its constitution are allowed to continue against such posts as a temporary measure until the posts are filled up by officers from Orissa Taxation & Accounts Service.

ORDER – Ordered that the Resolution be published in the Extraordinary issue of the Orissa Gazette and the copies thereof be forwarded to all Departments of Government/ All Heads of Department / Commissioner Commercial Taxes, Orissa, Cuttack / Accountant General, Orissa Bhubaneswar/ Deputy Accountant General, Orissa, Puri / Special Secretary, Orissa Public Service Commission/ Secretary to Governor, Orissa.

By Order of the Governor

Sd/- J.K.Mohapatra
Principal Secretary to Government
<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Post</th>
<th>Sanctioned strength after restructuring</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>1</td>
<td>Asst. Financial Adviser-cum-Under Secretary to Govt.</td>
<td>19</td>
</tr>
<tr>
<td>2</td>
<td>Asst. Financial Adviser MBB Project</td>
<td>1</td>
</tr>
<tr>
<td>3</td>
<td>Audit Officer-cum-Under Secretary to Govt. Finance Dept</td>
<td>2</td>
</tr>
<tr>
<td>4</td>
<td>Officer-on-Special Duty-cum-Under Secretary to Govt., Finance Deptt</td>
<td>1</td>
</tr>
<tr>
<td>5</td>
<td>Asst. Examiner-cum-Under Secretary to Govt., Finance Dept</td>
<td>2</td>
</tr>
<tr>
<td>6</td>
<td>Audit Officer-cum-Under Secretary to Govt. R &amp; DM Deptt</td>
<td>1</td>
</tr>
<tr>
<td>7</td>
<td>Accounts Officer, Panchayati Raj Deptt.</td>
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<td>8</td>
<td>Deputy Director (Jr.), MDRAFM.</td>
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<tr>
<td>9</td>
<td>Accounts Officer, Directorate of Higher Education.</td>
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<tr>
<td>10</td>
<td>Asst. Director, Regional Directorate of Education.</td>
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<tr>
<td>11</td>
<td>Finance Officer-cum-Under Secretary, OPSC, Cuttack</td>
<td>1</td>
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<tr>
<td>12</td>
<td>Accounts Officer, O/o Chief Engineer (Rural Works)</td>
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<tr>
<td>13</td>
<td>Accounts Officer, No.I, O/o Chief Engineer, R&amp;B, BBSR.</td>
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<tr>
<td>14</td>
<td>P.A. to C.C.T.</td>
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<td>15</td>
<td>A.C.C.T.</td>
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<td>16</td>
<td>Treasury Officer, Special Treasuries</td>
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<td>17</td>
<td>Additional Treasury Officer</td>
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<tr>
<td>18</td>
<td>Asst. Director of Try, &amp; Inspection, O/o D.T.&amp;I. (O)</td>
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<tr>
<td>19</td>
<td>Asst. Director (PMU), O/o D.T.I. (O)</td>
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<td>20</td>
<td>Dist. Audit Officer</td>
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<td>21</td>
<td>Commercial Tax Officers</td>
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<td>22</td>
<td>A.P.D. (Finance), DRDAs.</td>
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<tr>
<td>23</td>
<td>Finance Officer, Utkal University of Culture, BBSR.</td>
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<tr>
<td>24</td>
<td>Comptroller of Finance, Fakir Mohan University, Balasore</td>
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<tr>
<td>25</td>
<td>Comptroller of Finance, North Orissa University, Baripada.</td>
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<td>26</td>
<td>Dy. Administrator (Fin.), Shree Jagannath Temple, Puri.</td>
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<td>27</td>
<td>OSD-cum-Under Secretary, GA(AR) Department</td>
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<tr>
<td>28</td>
<td>Instructor, Financial Management &amp; Accounts, SIRD</td>
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<tr>
<td>29</td>
<td>Accounts Officer, Orissa Legislative Assembly</td>
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<tr>
<td>Sl. No.</td>
<td>Name of the Post</td>
<td>Sanctioned strength after restructuring</td>
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<tr>
<td>(1)</td>
<td>Accounts Officer, Director, Printing Stationary &amp; Publications, Orissa, Cuttack.</td>
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<td>30</td>
<td>Accounts Officer, Director of Fisheries, Orissa, Cuttack.</td>
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<tr>
<td>31</td>
<td>Accounts Officer, Chief Engineer, Minor Irrigation, Bhubaneswar.</td>
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<tr>
<td>32</td>
<td>Accounts Officer, D.G.&amp; I.G. of Police, Orissa, Bhubaneswar.</td>
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<tr>
<td>33</td>
<td>Accounts Officer, Director of Horticulture, Orissa, Bhubaneswar.</td>
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<tr>
<td>34</td>
<td>Accounts Officer, Sub-ordinate Staff Selection Commission, Bhubaneswar.</td>
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<tr>
<td>35</td>
<td>Accounts Officer, Director of Soil Conservation, Bhubaneswar.</td>
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<tr>
<td>36</td>
<td>Accounts Officer, V.S.S. Medical College, Burla, Sambalpur.</td>
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<tr>
<td>37</td>
<td>Accounts Officer, Director of Mining, Orissa, Bhubaneswar.</td>
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<tr>
<td>38</td>
<td>Accounts Officer, Director of Veterinary &amp; Animal Husbandry, Orissa, Bhubaneswar.</td>
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<tr>
<td>39</td>
<td>Accounts Officer, Director of Sports, Bhubaneswar.</td>
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<tr>
<td>40</td>
<td>Accounts Officer, Chief Engineer, R.W.S.&amp;.S, Bhubaneswar.</td>
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<tr>
<td>41</td>
<td>Accounts Officer, Director of Geology, Bhubaneswar.</td>
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<tr>
<td>42</td>
<td>Registrar, O.S.T.T., Orissa, Cuttack.</td>
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<tr>
<td>43</td>
<td>Accounts Officer, Acharya Harihar Regional Cancer Centre, Cuttack.</td>
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<tr>
<td>44</td>
<td>Accounts Officer, S.C.B. Medical College &amp; Hospital, Cuttack.</td>
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</tr>
<tr>
<td>45</td>
<td>Accounts Officer, Chief Engineer, National Highways, Orissa, Bhubaneswar.</td>
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<tr>
<td>46</td>
<td>Accounts Officer, E.I.C., Water Resources, Bhubaneswar.</td>
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<td>47</td>
<td>Accounts Officer, Labour Commissioner, Orissa, Bhubaneswar.</td>
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<td>48</td>
<td>Accounts Officer, Director of ESI, Bhubaneswar.</td>
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<td>49</td>
<td>Accounts Officer, Adult &amp; Mass Education, Bhubaneswar.</td>
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<tr>
<td>50</td>
<td>Accounts Officer, MKCG Medical College, Berhampur.</td>
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<tr>
<td>51</td>
<td>Accounts Officer, Director of Ground Water Survey &amp; Investigation, Bhubaneswar.</td>
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</tr>
<tr>
<td>52</td>
<td>Accounts Officer, Directorate of Employment</td>
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**Total cadre Posts**: 438
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<tr>
<th>(1)</th>
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<tbody>
<tr>
<td>1</td>
<td>Finance and Accounts Member, C.D.A., Manager (Fin.), T.D.C.C. Ltd., (P.F.O., W.R. Deptt.), Finance Officer, Cuttack Municipal Corporation.</td>
<td>3</td>
</tr>
<tr>
<td>2</td>
<td>A.O., Orissa State Seeds Certification Agency, Agriculture Department.</td>
<td>1</td>
</tr>
<tr>
<td>3</td>
<td>Project Finance Officer, Orissa Community Tank Development &amp; Management Society (W.R. Deptt.) (Ex-Cadre)</td>
<td>1</td>
</tr>
<tr>
<td>4</td>
<td>A.F.A. –cum- Deputy Director, Accounts, (P.E Department) (Ex-Cadre)</td>
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<tr>
<td>5</td>
<td>Accounts Officer, OUAT. (Ex-Cadre)</td>
<td>2</td>
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<tr>
<td>6</td>
<td>Accounts Officer, OERC</td>
<td>1</td>
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<tr>
<td>7</td>
<td>Accounts Officer, Chilka Development Authority, BBSR</td>
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</tr>
<tr>
<td>8</td>
<td>Accounts Officer, Council of Higher Secondary Education, Orissa</td>
<td>1</td>
</tr>
<tr>
<td>9</td>
<td>Accounts Officer, Board of Secondary Education, Orissa</td>
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<table>
<thead>
<tr>
<th>Total Deputation Posts</th>
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<tr>
<td>Grand Total (OFS-I(JB))</td>
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No.8515- FFP-15/2010- শর্য

ঢিা নিপাল

নর্মিল

দা ২২ ডিসেম্বর ২০১০ রিক

দিবস৷ - মৃদুযন্তিয়া ছাত্রাবাস এলা করিত সংগ্রহল বিদ্যাল এলা ঘটিতা কৃষ্ণ

মৃদুযন্তিয়া ছাত্রাবাস এলা করিত বিদ্যাল কিতানী তারা মৃদুযন্তিয়া বিদ্যাল করিত সাঙ্গময় বিদ্যাল দ্বিতীয় দিন ১০.০০ প্রধান করিত দ্বিতীয় দিন ২০০০ প্রধান দ্বিতীয় দিন দুইটি মানক সত্য পাওয়া গেল।

ঢিাল খান৷ - প্রতিদিন করিতানী কৃষ্ণ সাঙ্গময় মৃদুযন্তি করিত যথায় এই ঢিাল খান৷ দলে মৃদুযন্তিয়া ছাত্রাবাস এলা করিত সাঙ্গময় এই ঢিাল খান৷ আই ঢিাল খান৷ আই ঢিাল খান৷ আই ঢিাল খান৷ ঢিাল খান৷ ঢিাল খান৷ ঢিাল খান৷ ঢিাল খান৷ ঢিাল খান৷ ঢিাল খান৷ ঢিাল খান৷ ঢিাল খান৷ ঢিাল খান৷ ঢিাল খান৷ ঢিাল খান৷ ঢিাল খান৷ ঢিাল খান৷ ঢিাল খান৷ ঢিাল খান৷ 

ঢিাল /- প্রতিদিন বিদ্যাল দ্বিতীয়

প্রতিদিন করিত
FINANCE DEPARTMENT

***

No. 9585 /F Date:02.03.2010
FFP-17/2010

RESOLUTION

Sub: Revision of rates of State Freedom Fighters’ Pension.

The question of enhancement of the existing rates of Freedom Fighters’ Pension was under consideration of Government for some time past. After careful consideration, Government have been pleased to decide as follows:-

i) The existing rate of State Token Freedom Fighters’ Pension for the Freedom Fighters and their eligible dependants who are in receipt of Swatantrata Sainik Samman Pension from Central Revenue, shall be enhanced from Rs.1000/- to Rs.1500/- per month w.e.f. 1st day of April,2010.

ii) The existing rate of Pension for the State Freedom Fighters and their eligible dependants who are in receipt of only State Freedom Fighters’ Pension (Jailed) under previous Scheme of State Government i.e. prior to 2002 shall be enhanced from Rs.1500/- to Rs.2000/- per month w.e.f. 1st day of April,2010.

iii) The existing rate of State Freedom Fighters’ Pension (Non-Jailed) under the new Scheme, 2002 and Goa Liberation Movement Scheme, 2004 shall be enhanced from Rs.1000/- to Rs.1500/- per month w.e.f. 1st day of April,2010.

ORDER- Ordered that this Resolution be Published in the ORISSA GAZETTE and copies thereof be forwarded to all Departments of Govt./All Heads of Deptt./ All District Collectors/ All Treasuries/ All Special Treasuries/ All Sub-Treasuries/ All Regional Bank Managers of all Nationalised Banks/ Principal Accountant General, Orissa, Bhubaneswar/ Deputy Accountant General, Puri/ Director of Treasuries and Inspections, Orissa, Bhubaneswar/ Secretary to Governor/ P.S. to Chief Minister, Orissa/ P.S to Minister, Finance, Orissa.

By Order of Governor

Sd/- S.Pattnaik
Special Secretary to Government