COMPILATION OF IMPORTANT CIRCULARS AND ORDERS ISSUED BY FINANCE DEPARTMENT

2016-17

FINANCE DEPARTMENT
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FINANCE DEPARTMENT
PREFACE

The compilation of circulars, orders, instructions and clarifications issued by Finance Department from time-to-time covers the matters relating to Budgetary exercises, Treasury Code, Odisha Government Financial Rules, Service Code, Revised Scale of Pay Rules, Delegation of Financial Powers Rules, OCS Pension Rules, Allowances, T.A., Provident Fund, Financial Audit, Commercial Taxes, Public Finance Management and other allied matters issued within a particular financial year. Like in the previous years, it is the endeavor of Finance Department to prepare the compendium to disseminate information for benefit of the officials of the Administrative Departments, Agencies, Autonomous Bodies and Sub-ordinate Offices to discharge their duties effectively and efficiently within the broad parameters of rules/instructions.

I express thanks to different Branches of Finance Department for supplying the orders/instructions issued from their respective Branches to Codes Branch for this publication. The efforts of Officials of Codes Branch and Finance Information Division of Finance Department are commendable in bringing out this compilation.

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

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

Tuhin Kanta Pandey
Principal Secretary to Government
Finance Department
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MATTERS RELATING TO BUDGET
From
Shri R. Balakrishnan, I.A.S.
Additional Chief Secretary to Government

To
The Additional Chief Secretaries/
All Principal Secretaries/
Secretaries to Government/
All Heads of Department.

Sub: Clarification regarding regulation of Expenditure out of the Vote on Account for 2016-17.

Ref: Finance Department circular No.11090/F; dated 31st March, 2016.

Sir / Madam,

I am directed to say that Finance Department have issued instructions regarding regulation of expenditure out of the Vote on Account, 2016-17 vide letter No.11090/F., dated 31st March, 2016 in which the Administrative Departments are authorized to incur expenditure on existing establishment and on-going scheme during the first two months of the financial year, 2016-17 beginning from 1st April, 2016 to 31st May, 2016. However clarifications are being sought for from different quarters regarding the limit of expenditure in Vote on Account.

2. It is, therefore, clarified that the words “subject to the overall limit indicated in the appropriation Act for Vote on Account 2016-17” appearing in Para-8(i) of the circular and elsewhere in the circular is to be constructed as the limit of expenditure indicated in the Voted, Charged, Revenue and Capital section of the Vote on Account under column (5) and (6) of the Vote on Account and column (3) of the Appropriation Act, 2016-17.
3. Administrative Departments are to sanction and release funds for expenditure out of the Vote on Account 2016-17 in accordance with the aforesaid clarification in addition to all other instructions given in Finance Department circular No.11090/F., dated 31st March, 2016.

Yours faithfully,

Sd/-

Additional Chief Secretary to Govt.
GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT  
***  
No. 11732/F., dated 8.4.2016  
FIN-BUD6-SFC-0001/2015  

RESOLUTION

As per the decision taken in the 3rd meeting of the High Level Monitoring Committee (HLMC) of 4th State Finance Commission held on 25.02.2016 under the Chairmanship of the Chief Secretary, Odisha a sub-committee of the High Level Monitoring Committee (HLMC) is hereby constituted as follows in order to review the progress of utilization of grants for PRIs and ULBs and review implementations of the recommendations of the 4th State Finance Commission and 14th Central Finance Commission.

1. The Special Secretary to Government in-charge of the Budget-VI Branch (SFC Cell), Finance Department - **Chairman**

2. Additional/Joint Secretary to Government in charge of the Central Finance Commission Branch, Finance Department - **Member**

3. Director, Municipal Administration and ex-officio-Additional Secretary to Government, H & U.D. Department. - **Member**

4. Director, Panchayati Raj, Panchayati Raj Department - **Member**

5. Joint Secretary to Government in-Charge of Budget-VI Branch (SFC Cell), Finance Department - **Member Convenor**

The Committee shall meet at regular intervals and report progress before the High Level Monitoring Committee (HLMC).

Sd/-

(R.Balakrishnan)  
Additional Chief Secretary, Finance
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

***
No.________ 14915 ________/F., Bhubaneswar, dated 18th May, 2016
FIN-WM-BT-0001-2015

From

Shri R.Balakrishnan, I.A.S.,
Additional Chief Secretary to Govt.

To

Additional Chief Secretaries/
All Principal Secretaries/ Secretaries to Government/
All Heads of Department.

Sub: Regulation of Expenditure out of the Annual Budget for the year 2016-17.

Sir/Madam,

I am directed to say that, the Annual Budget and Appropriation Bill for 2016-17 has been passed by the State Legislature and enacted, the Administrative Departments are authorized to incur expenditure on the basis of the provision made in the Annual Budget for 2016-17.

2. The guiding principles and modalities for sanction and release of funds provided in the Annual Budget for 2016-17 are specified below.

3. It is necessary to expedite the pace of expenditure during the 1st quarter of the financial year as it is the working season before the onset of monsoon. The Departments should, therefore, carefully chalk out a work programme from the beginning of the financial year and make available the provision made in the Annual Budget to the spending Units in the month of May, 2016 itself.

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

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

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

(iii) Statutory dues viz. Sales Tax/VAT, Municipal Tax, compensation for land acquisition etc. as well as electricity dues, water charges and Rents, Rate and Taxes, both current and arrears, should be cleared on the basis provision made in the Budget, after verification and scrutiny- and rebate where-ever available should be availed. If any delayed payment surcharge levied, it would be the personal responsibility of the concerned Head of Office/DDO. The Administrative Department, Heads of Department and Head of Offices are authorised to purchase pre-paid electricity Card/Meter from the Distribution Companies for advance payment of electricity charges which would be adjusted against the actual consumption.

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

(v) 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 incurred according to the Annual Maintenance Plan formulated by the concerned Administrative Department in consultation with Finance Department. Distribution of allocation among the administrative units should be completed by 31st May, 2016 in accordance with the approved Annual Maintenance Plan.

(vi) Creation of posts would require prior concurrence of Finance Department. Permission of the Empowered Committee constituted in terms of Finance Department Resolution No. 22989/F., dated 05.08.2014, would be required for filling up of base level vacant posts meant for direct recruitment. Proposals for creation and filling up of posts should be made only if the posts are essential for delivery of public services or developmental needs.

(vii) 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 whose residual service period should be at least equal to the life period of a new vehicle and deposit of the sale proceeds of the condemned vehicle in Government account. In terms of Finance Department Office Memorandum No. 27037/F., dated 08.10.2015, the Administrative Departments shall be competent to take a decision at their level for hiring of private vehicle for official
use in substitution of existing Government vehicle after completion of the process of condemnation and auction of old vehicle and deposit of the sale-proceeds in treasury. However, hiring sought without condemnation of existing vehicles and hiring of vehicles for new offices will require prior concurrence of finance Department.

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

5. While releasing funds, priority should be given for programmes/schemes where expenditure is reimbursable, completion of the incomplete projects under the Zero Based Investment Review and State's Own Flagship Programme e.g. - (i) EAP, RIDF and other Resource Tied up schemes under State Plan, (ii) CP, CSS & CSP schemes, (iii) State's own plan schemes like Biju KBK, Gopabandhu Gramin Yojana, Biju Gram Jyoti, Biju Saharanchal Bidyutikaran Yojana, Mo Kudia, Biju-Kandhamal Gajapati Yojana, Madhubabu Pension Yojana, Scheme for utilization of ground water in drought prone areas and Construction of Check Dams, Biju Setu Yojana, Mega Lift Scheme etc. (iv) Relief expenditure.

6. While scrutinizing proposal for sanction of expenditure during the year 2016-17, the progress of submission of Utilization Certificate in respect of expenditure incurred up to the preceding month and expenditure incurred during 2015-16 should be reviewed by the Administrative Departments. It should be ensured that the Implementing agencies utilize the scheme funds transferred to them. **Before releasing money to the implementing agencies it should be ensured that the implementing agencies have utilised the funds transferred to them in the previous years and the same has not been lying unutilised and parked by the implementing agencies in Bank Account. The time limit for submission of Utilization Certificate in respect of grant in aid provided by State Government and grants received from Government of India as indicated in Finance Department O.M. No.21241/F, dated 17.07.2014 is to be scrupulously adhered to.** The Financial Advisors and Assistant Financial Advisors are required to enforce the discipline while concurring in the proposal for sanction of grant-in-aid.

7. The flow of expenditure should be evenly paced and commensurate with the revenue receipts. However, it is noticed that expenditure pattern is skewed and back-loaded. Therefore, it is necessary to formulate quarterly and monthly expenditure plans from the beginning of the year to
avoid rush of expenditure towards the year-end. In order to achieve this objective, completion of the formalities relating to sanction and release of funds in the early part of the financial year would accelerate the pace of expenditure in the 1st three quarters. The expenditure in the last quarter of the financial year and in the month of March ought to be within 40% and 15% respectively of the Annual Budget provision. This necessitates expeditious sanction and allotment of funds. The total allotment including supplementary provision should be communicated by 31.12.2016 or at the latest by 15.01.2017 in case of re-appropriation or additional allotment. The allotment relating to salary should be released at one go from the beginning. Similarly, the process of issue of sanction orders for release of funds as well as surrender of Budgetary provision should be completed by 31.01.2017. 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 2016-17 will be **10th March, 2017** for claims under other Contingency, Machinery, Equipment, Vehicle, Share Capital, Subsidy, Loan and **15th March, 2017** for other claims.

8. (i) **Instructions have been issued to all Departments vide Finance Department Letter No. 14713/F dated 17.05.2016 to complete the process of distribution of allotments to the D.D.Os through Odisha Treasury Portal [http://www.orissatreasury.gov.in](http://www.orissatreasury.gov.in) by 31.05.2016.** The detailed DDO-wise Budget Allotments should be distributed forthwith through Odisha Treasury Portal [http://www.odishatreasury.gov.in](http://www.odishatreasury.gov.in) if not already done, in order to enable the Treasuries/Special Treasuries/Sub Treasuries to check the bills against budgetary allotment through iOTMS. The DDOs need not wait for ink-signed copy of the allotment.

(ii) Although, the detail head-wise provision was not indicated in the Vote on Account, 2016-17, it was provided through the Budget Interface and Work expenditure module of the Treasury Portal for online distribution among the DDOs by the Administrative Departments/Controlling Officers. While allowing expenditure out the provision made in the Annual Budget, 2016-17, the Treasury Portal shall check the object head/detailed head-wise expenditure allowed against the provision made in Vote on Account, 2016-17 along with the expenditure against these object heads/detailed heads in the Annual Budget, 2016-17, so as to prevent double drawal against the same provision made in the Vote on Account and Annual Budget, 2016-17. The Treasuries and Sub-Treasuries
should, therefore, insist on full accounting classification i.e. detailed description from Major Head to object head/detailed head in the Bills presented for drawal.

(iii) Allotment for Works Expenditure of Forest & Environment, Rural Development, Water Resources, Housing & Urban Development, Energy & Works Department against Budget provision, N.H. Credit and Deposits, based on budgetary allotment and accounts of the Division/Project, drawn through cheques, would continue to be routed through Works Expenditure module of the Treasury Portal and regulated by Finance Department Circular No.28777(6)/F; dated 24.06.2011. The Controlling Officers are advised to distribute budgetary allotment in respect of works expenditure to the Divisions/projects through Works Expenditure module of the Treasury Portal.

(iv) Separate expenditure sanction would also be necessary in case of Works expenditure/projects governed by Public Works Department Code, in terms of the provisions contained in Rule-17(d) of the Delegation of Financial Powers Rules,1978 as amended from time to time.

(v) Guidelines for utilization of provisions made for different works under plan schemes of Works, Rural Development, Housing & Urban Development and Water Resources Department and construction of buildings issued vide Finance Department O.M No. 15744/F dated 05.04.2012 should be followed scrupulously for release of the budgetary allocation for these works.

9. Sanction of expenditure for new schemes or new services, existing schemes where scope of the scheme is proposed to be altered substantially and/or cost estimate of projects/schemes are to be revised.

Guidelines have been issued in Finance Department O.M. No. Codes-27/2011-1068/F., dated 10.01.2013 and Rule-17-A of the Delegation of Financial Power Rules, 1978 for appraisal and approval of new schemes or new services, existing schemes where scope of the scheme is proposed to be altered substantially and/or cost estimate of projects/schemes are to be revised. Sanction of expenditure for these schemes/services can only be made after completion of the process of appraisal and approval by competent authority within the limit of sanction prescribed in paragraph 12 & 13 for the Departments covered under the Cash
Management System and other Departments outside purview of Cash Management System respectively.

10. Central Plan, Centrally Sponsored Schemes (CSS) and Centrally Sponsored Plan Schemes:

(i) Normally, expenditure for these schemes is to be made against availability of Central Assistance only, during 2016-17. However, in case of urgent necessity for release of funds for continuing schemes, the Administrative Departments can incur expenditure to the extent of 50% of the provision made in the Budget Estimate for the year 2016-17 or 50% of the annual allocation made by the concerned line Ministry of Government of India whichever is less, during the first two quarters of the financial year in respect of continuing Central Plan, Centrally Sponsored Schemes (CSS) and Centrally Sponsored Plan Schemes pending receipt of Central Assistance with concurrence of the Financial Advisor / Assistant Financial Advisor of the Departments. Further, in case of continuing schemes, the Administrative Departments can incur expenditure on the salary component. In anticipation of receipt of Central Assistance up to 31.12.2016 without concurrence of Finance Department. On receipt of Central Assistance it will be first adjusted towards the advance release made by the State Government.

(ii) The Administrative Departments should furnish Utilisation Certificate and Statement of Expenditure in time to the respective line Ministries of Government of India in order to obtain the Central Assistance due. They should use web-based Utilisation Certificate Monitoring System (UCMS) for generating and monitoring submission of Utilisation Certificate (UC) against Central Assistance received for various schemes as per the advisory issued by Finance Department vide letter No.30340/F., dated 26.11.2015. The web application can be accessed by all authorized users through internet at http://ucms.ipetechnologies.com.

(iii) To facilitate monitoring of the receipt and utilization of central assistance, the sanction order for Centrally Sponsored Schemes (CSS) and CSP Schemes should be issued in respect of the total provision under CSS/CSP, inclusive of the State Share (indicating the proportionate State Share) and the drawal should be made for the CSS/CSP as a whole.
11. Budgetary funds will in no case be transferred to Civil Deposit.

12. (i) Cash Management System was introduced in 10 key spending Departments in 2010-11 and extended to 5 more Departments during 2011-12. It was further extended to 3 more Departments in 2012-13. For these 18 Departments, the minimum level of expenditure upto the 3rd quarter i.e. 60%, not only under Non-Plan, State Plan, CP, CSS & CSP taken together but also under State Plan alone under the Cash Management System is non-negotiable. Besides, the Works, H&UD, Water Resources, Rural Development, Forest & Environment Departments and Department of Agriculture & Farmers’ Empowerment are required to incur expenditure to incur expenditure to the extent 25%, 15% and 20% of the Gross provision in the Budget Estimates in the 1st, 2nd and 3rd Quarters respectively, taking into consideration their working season. Separate instructions will be issued by Finance Department in this regard. Failure to reach, the prescribed level of expenditure will result in resumption of the shortfall by Finance Department.

(ii) Enhanced delegation for sanction of funds by the Administrative Departments covered under the Cash Management System: The Administrative Departments are authorized to sanction expenditure under Non-Plan, State Plan including Centrally Sponsored Schemes (CSS) and Centrally Sponsored Plan Schemes and Centrally Plan Schemes up to the limit of the QEA including expenditure for grants and subsidies, subject to the following stipulations.

(a) Central Plan and Centrally Sponsored Schemes (CSS) and Centrally Sponsored Plan Schemes: Normally, expenditure for these schemes is to be made against availability of Central Assistance only, during 2016-17. However, in case of urgent necessity for release of funds for continuing schemes, the Administrative Departments can incur expenditure to the extent of 50% of the provision made in the Budget Estimate for the year 2016-17 or 50% of the annual allocation made by the concerned line Ministry of Government of India whichever is less, during the first two quarters of the financial year in respect of continuing Central Plan, Centrally Sponsored Schemes (CSS) and Centrally Sponsored Plan Schemes pending receipt of Central Assistance with concurrence of Financial Advisor/A.F.A. of the Departments.
Further, in case of continuing schemes, the Administrative Departments can incur expenditure on the salary component in anticipation of receipt of Central Assistance upto 31.12.2016 without concurrence of Finance Department. On receipt of Central Assistance it will be first adjusted towards the advance release made by the State Government.

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

(c) The Administrative Departments would obtain approval of Project Approval Committee/Empowered Committee for sanction of the entire provision made in their Demand for Grant for share capital/loan/Grant in Aid/Subsidy to PSUs and Co-operatives, in one go, by June, 2016 and then release the amount at their level subject to recovery of outstanding Government dues and opening of Escrow Account.

(d) Release of funds in respect of schemes/provisions reserved for Post Budget Scrutiny would be subject to prior approval of Finance Department/Planning & Convergence Department as the case may be.

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

13. (I) General limit of sanction: The Administrative Departments not covered under the Cash Management System are authorized to sanction expenditure up to Rs.1500.00 lakh at a time under Non Plan and Rs.3000.00 lakh under Plan. Sanction of expenditure exceeding these limits would require prior concurrence of Finance Department

(II) Full power for sanction of expenditure in specific cases: Notwithstanding the limits indicated at Sub-Para (i) above, the administrative Departments are fully empowered to sanction expenditure for:

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

(b) All resource-tied up schemes, Biju KBK, Biju Gram Jyoti, Biju Saharanachal Bidyutikaran Yojana, Biju Kandhamala Gajapati Yojana, Gopabandhu Gramin Yojana, Jalanidhi and Madhubabu Pension Yojana under State Plan.

(c) **Central Plan and Centrally Sponsored Schemes (CSS) and Centrally Sponsored Plan Schemes** Normally, expenditure for these schemes is to be made against availability of Central Assistance only, during 2016-17. However, in case of urgent necessity for release of funds for continuing schemes, the Administrative Departments can incur expenditure to the extent of 50% of the provision made in the Budget Estimate for the year 2016-17 or 50% of the annual allocation made by the concerned line Ministry of Government of India whichever is less, during the first two quarters of the financial year in respect of continuing 

Central Plan, Centrally Sponsored Schemes (CSS) and Centrally Sponsored Plan Schemes pending receipt of Central Assistance with concurrence of the Financial Advisor/Assistant Financial Advisor of the Departments. **Further, in case of continuing schemes, the Administrative Departments can incur expenditure on the salary component** in anticipation of receipt of Central Assistance up to 31.12.2016 without concurrence of Finance Department. On receipt of Central Assistance it will be first adjusted towards the advance release made by the State Government.

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

(e) Release of funds in respect of schemes/provisions reserved for Post Budget Scrutiny would be subject to prior approval of Finance Department/Planning & Convergence Department as the case may be.

14. The Administrative Departments not covered under the Cash Management are authorised to sanction:

(i) Share Capital/Loan to PSUs/Co-operatives subject to recovery of outstanding Government dues, opening of Escrow Account and with prior approval of the Project Approval Committee and the Empowered Committee, in one go, within 30th June, 2016 in respect of the entire
provision made for the purpose in their Demand for Grant, as the case may be and within the limit indicated in Para 13(I) above.

**(ii)** Grant-in-aid and subsidy to PSUs/Co-operatives shall also be made by the Administrative Departments subject to adjustment of outstanding Government dues, opening up of Escrow Account and within the limit indicated in Para-13(I) above.

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

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

**17.** All Administrative Departments including those covered under the Cash Management System can sanction expenditure on existing schemes when the scope of the scheme is proposed to be substantially altered and/or cost estimate of projects/schemes are to be revised, within the general limit of sanction prescribed in paragraph 12 & 13, only after completion of the process of appraisal and approval by the competent authority as prescribed in Finance Department O.M. No.1068/F dated 10.01.2013 read with Rule-17-A of the Delegation of Financial Power Rules, 1978.

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

**19.** *(i)* 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. The system of electronic disbursement of Government payments directly to the beneficiary account has been introduced vide Finance Department O.M. No.27444/F., dated 26.7.2012 with the
objective of direct payment to the beneficiaries and vendors and to prevent parking of funds in bank accounts by the DDOs. Instances have come to the notice of Government that money drawn by the DDOs 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, instructions have been issued vide Finance Department letter No.11090/F., dated 31.03.2016 that the DDOs must record a certificate on the body of the bills presented after 31st March, 2016 as follows:

"the money drawn in cash/bank drafts up to the period 31.03.2016 has been disbursed by now except Rs.__________ which would be disbursed by 04.04.2016 at the latest".

(ii) Similarly, while presenting the pay bill for April, 2016 to be paid on or after 01.05.2016, the D.D.O. must record a certificate that:

"all money drawn in cash/bank draft up to the period 31.03.2016 have been fully disbursed and no amount is lying un-disbursed with him".

(iii) While presenting the pay bill for the month of **May, 2016** 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".

(iv) While scrutinizing the bills to be presented during 2016-17, 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.

(v) 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 of the State. Instructions have been issued vide Finance Department letter
No. 11090/F., dated 31.03.2016 that the DDOs shall furnish a cash balance report as on 30.04.2016 in the enclosed proforma (at Annexure-II) to the Collector of the District by 07.05.2016. The Collector in turn will report directly to Finance Department (Ways & Means Branch) by 20.05.2016, the name of DDOs who have drawn money up to 31st March, 2016 but have not disbursed it by 30.04.2016. A copy of such report should also be endorsed to the concerned Heads of Department.

(vi) Instructions issued vide F.D. letter No. 27397(42)/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 un-authorized Bank accounts must also be strictly followed. It has been reiterated in Finance Department Circular No. 32215/F., dated 21.11.2014 that if any such instance of un-authorized parking of money is noticed, the concerned DDO shall be liable for disciplinary action under Rule-15 of the OCS (CC&A) Rules, 1962. As per instructions issued vide Finance Department Circular No. 32215/F., dated 21.11.2014, the Heads of Department and Collectors shall cause enquiry into the matter of unauthorized parking of Government money in bank accounts after obtaining information from the Treasury Officers/Drawing & Disbursing Officers/Autonomous Agencies of the Districts. In case, instances of irregularity are found, the matter should be reported to respective Heads of the Department/Administrative Department. They should take disciplinary action against the Officer committing such irregularity under intimation to Finance Department and ensure that funds are drawn and transferred to implementing agencies only for actual expenditure and not for parking in Bank Account. The Drawing & Disbursing Officers shall strictly follow these instructions.

Administrative Departments are to sanction and release funds for expenditure out of the Annual Budget, 2016-17 in accordance with the aforesaid instructions.

Yours faithfully,

Sd/-

Additional Chief Secretary to Govt.
### Annexure-I

**CASES REQUIRING PRIOR APPROVAL OF FINANCE DEPARTMENT**

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<th>Paragraph</th>
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<td>4 (vi)</td>
</tr>
<tr>
<td>2.</td>
<td>Purchase of new vehicles &amp; hiring vehicles</td>
<td>4 (vii)</td>
</tr>
<tr>
<td>3.</td>
<td>Purchase of machinery and equipment exceeding the limit of sanction under Plan and Non-Plan</td>
<td>4 (viii)</td>
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<tr>
<td>4.</td>
<td>Items of expenditure reserved for Post Budget scrutiny</td>
<td>12(ii) (d), 13(II)(e) &amp; 16</td>
</tr>
<tr>
<td>5.</td>
<td>Sanction of expenditure exceeding Rs.1500 lakh under Plan in case of Departments not covered under Cash Management System.</td>
<td>13(I)</td>
</tr>
<tr>
<td>6.</td>
<td>Release of Share Capital/Loan/Grant in Aid/subsidy to PSUs/Co-operatives exceeding the limit specified in para– 13(I)</td>
<td>14(I) &amp; (ii)</td>
</tr>
<tr>
<td>7.</td>
<td>Any relief to PSUs/Co-operative in recovery of outstanding Govt.dues while sanctioning share capital, loan or subsidy.</td>
<td>15</td>
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</table>
**Annexure-II**

**CASH BALANCE REPORT OF DDOS AS ON 30.04.2016**

<table>
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<th>Name &amp; Designation of the D.D.O.</th>
<th>Name of the Heads of Department / Administrative Department</th>
<th>Un-disbursed amount out of money drawn before 01.03.2016</th>
<th>Un-disbursed amount out of money drawn in March,.2016</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./ Bankers Cheque /DCR or in unauthorize d Bank Account</th>
<th>Reason for drawal &amp; retentio n of the un-disburse d amount in violation in SR242 of OTC Vol -1</th>
</tr>
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<tbody>
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<td>5</td>
<td>6</td>
<td>7</td>
</tr>
</tbody>
</table>

Signature

Designation of D.D.O.
From
Shri R. Balakrishnan, I.A.S.,
Additional Chief Secretary (Finance)

To
The Principal Secretaries/
Secretaries of all Departments.

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

Sir,

With reference to the aforementioned subject, I am directed to say that the criteria for empanelment of commercial Banks to handle the business (including deposits) of State Public Sector Undertakings (SPSUs) and State Level Autonomous Societies (SLASs) have been revised in consultation with SLBC and for the financial year 2016-17. The empanelment will be based on the score-based ranking of banks' performance under the following fifteen parameters.

- CD Ratio
- Annual Credit Plan (ACP) Achievement
- Priority Sector Advance
- Agriculture Advance
- Branch Network
- Rural Branches
- Administrative Office of the bank within the State
- 'Opening of BSBD & PMJDY Accounts
- Number of Priority Sector Loan Accounts
- Branch Opening in Unbanked GPs
- MSM E Advance
- Micro Enterprise Advance
- SHG Linkage
- JLG Linkage
- Appointing BC/CSP in Unbanked GPs
Besides the above parameters, five bonus marks are given to those banks managing RSETI and RRBs.

2. Any bank which scores at least 60 marks (out of 100) including bonus mark is eligible for selection to handle business and deposits of the aforesaid entities. On the basis of the data made available by SLBC on the banks performance and their gradation, the following 11 Public Sector Banks, 1 Private Sector Bank, 2 RRBs and the Odisha State Co-operative Bank are eligible to handle the business and the deposits of SPSUs and SLASs for financial year 2016-17:

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<tr>
<th>SI. No.</th>
<th>Name of the Banks</th>
<th>Score</th>
<th>Grade</th>
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<tbody>
<tr>
<td>1</td>
<td>State Bank of India</td>
<td>80</td>
<td>AA+</td>
</tr>
<tr>
<td>2</td>
<td>Indian Overseas Bank</td>
<td>79</td>
<td>AA+</td>
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<tr>
<td>3</td>
<td>UCO Bank</td>
<td>71</td>
<td>AA</td>
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<td>4</td>
<td>Bank of Baroda</td>
<td>70</td>
<td>AA</td>
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<td>5</td>
<td>Union Bank of India</td>
<td>70</td>
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<td>6</td>
<td>Bank of India</td>
<td>66</td>
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<td>7</td>
<td>Indian Bank</td>
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<td>8</td>
<td>United Bank of India</td>
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<td>9</td>
<td>Canara Bank</td>
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<td>10</td>
<td>Allahabad Bank</td>
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<td>11</td>
<td>Andhra Bank</td>
<td>60</td>
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REGIONAL RURAL BANKS

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<thead>
<tr>
<th>SI. No.</th>
<th>Name of the Banks</th>
<th>Score</th>
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<tr>
<td>1</td>
<td>Utkal Grameen Bank</td>
<td>73</td>
<td>AA</td>
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<td>2</td>
<td>Odisha Gramya Bank</td>
<td>69</td>
<td>A+</td>
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CO-OPERATIVE BANKS

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<th>SI. No.</th>
<th>Name of the Banks</th>
<th>Score</th>
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<tr>
<td>1</td>
<td>Odisha State Co-operative Bank</td>
<td>71</td>
<td>AA</td>
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PRIVATE SECTOR BANKS

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<tr>
<th>SI. No.</th>
<th>Name of the Banks</th>
<th>Score</th>
<th>Grade</th>
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<tr>
<td>1</td>
<td>HDFC Bank</td>
<td>71</td>
<td>AA</td>
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3. Accordingly you are requested to issue necessary instruction to all concerned to allow only these banks to handle the business and deposits of the SPSUs and SLASs during the financial year 2016-17. This empanelment will remain valid until further instruction from this Department. The Scores obtained by all banks and their Gradation on the 15 parameters are enclosed for reference.

4. H&UD Department is also requested to advise the ULBs/Development Authorities and other Statutory Bodies under their administrative control to select their bankers from the above list of eligible banks.
5. In addition to the banks empanelled as per the eligibility criteria above, any bank which opens the first Brick and Mortar bank branch in an unbanked Gram Panchayat, will be eligible to handle the Government Funds of that Gram Panchayat. As such, all the Gram Panchayats in the State will park all their Government funds in the first bank branch to be opened within that G.P. irrespective of the fact whether that bank is eligible to handle deposits of SPSUs/SLASs as per the prescribed parameters or not.

The State Government reserves the right to remove from the panel any bank at any time in the following circumstances-

a) In case the statistics submitted by the bank is found to be incorrect.
b) If the bank fails to submit any report statement or satisfactory reply to any query within such time period as set by the State Government.
c) In case of proven evidence of poor customer service.

Yours faithfully,

Sd/-

Additional Chief Secretary (Finance)
5. Branch Network

6. Rural Branches

7. Administrative
Office

8. Opening of BSBD &
PMJDY Accounts

9. Priority Sector Loan
Accounts

10. Branch Opening in
Unbanked GP

11. MSME Advance

12. Micro Entreprise
Advance

13. SHG Linkage

14. JLG Linkage

15. Appointing BC /
CSP in Unbanked GPs

Bonus Marks

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GRADE

Eligibility for
SPSU/SLAS Business

4. Agriculture Advance

State Bank of India
Indian Overseas Bank
Utkal Grameen Bank
UCO Bank
O. S. C. B
Bank of Baroda
Union Bank of India
Odisha Gramya Bank
Bank of India
Indian Bank
United Bank of India
HDFC Bank
Canara Bank
Allahabad Bank
Andhra Bank
Central Bank of India
Axis Bank Ltd
IDBI Bank
DCB Ltd
Bandhan Bank
Punjab National Bank
ICICI Bank
Oriental Bank of Commerce
Corporation Bank
Syndicate Bank
Yes Bank
Vijaya Bank
IndusInd Bank
Bhartiya Mahila Bank
Dena Bank
Federal Bank
Punjab & Sind Bank
State Bank of B & J
Kotak Mahindra Bank Ltd
The South Indian Bank Ltd.
Bank of Maharastra
State Bank of Hyderabad
State Bank of Mysore
Karnatak Bank Ltd.
Laxmi Vilas Bank
City Union Bank
Karur Vysya Bank
State Bank of Travancore
Standard Chartered Bank

3. Priority Sector
Advance

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BANKS

2. ACP Achievement

Sl

1. CD Ratio

21

AA+
AA+
AA
AA
AA
AA
AA
A+
A+
A+
A
A
A
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B+
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GRADING
PATTERN
75 & above = AA+
70 to 74 = AA
65 to 69 = A+
60 to 64 = A
55 to 59 = B+
50 to 54 = B
40 to 49 = C
30 to 39 = D
20 to 29 = E
Below 20 = F


Sub: Guidelines for timely spending of budgetary grants through implementation of Cash Management System in the selected Departments through Quarterly Expenditure Allocation (QEA) and Monthly Expenditure Plan (MEP) in the Financial Year 2016-17.

Pursuant to the provisions of sub-section (1-a) of Section 8 of the Odisha Fiscal Responsibility & Budget Management Act, the State Government do hereby lay down the following Guidelines for timely spending of budgetary grants through the Cash Management System in 2016-17. It is formulated on the lines of modified exchequer control based expenditure management and restrictions on expenditure during the last quarter of the financial year, being implemented in the Ministries of Government of India.

2. The Cash Management System has the following objectives:-
   i. Even pacing of expenditure within the financial year.
   ii. Reduce rush of expenditure during the last quarter especially in the last month of the financial year.
   iii. Front loading of expenditure in the 1st three quarters of the financial year so that corrective measures can be taken in the mid year to achieve the fiscal objectives.
   iv. Curb the tendency of parking of funds outside Government Account.
   v. Effective monitoring of the expenditure pattern.
   vi. Improve the quality of expenditure.

3. The system was initially adopted in respect of the 10 Demand for Grants administrated by large spending Departments during the financial year 2010-11 and extended to 5 more Departments during 2011-12. It was further extended to 3 more Demands for Grants in 2012-13. A new Department i.e.
Department of Social Security and Empowerment of Persons with Disabilities’ has been carved out of W & CD Department which is now included in the Cash Management System. The list of these 19 Departments and the Demand for Grants is furnished in Annexure-I.

4. The broad features of the Cash Management System is indicated hereafter:

(i) In respect of each Demand for Grant, Quarterly Expenditure Allocation (QEA) for State Plan including Centrally Sponsored Schemes (CSS), Central Plan, Centrally sponsored Plan and Non-Plan is worked out and indicated in Annexure–II (A) & (B).

(ii) The minimum level of expenditure up to the 3rd quarter i.e. 60% of the gross provision made in the Budget Estimate for 2016-17, not only under Non Plan, State Plan including Centrally Sponsored Schemes (CSS), Central Plan, & Centrally Sponsored Plan taken together and but also under State Plan including Centrally Sponsored Schemes (CSS) alone under Cash Management System is non-negotiable. Besides, the Works, Housing & Urban Development, Water Resources, Rural Development, Forest & environment Departments and Department of Agriculture & Farmers’ Empowerment, are required to incur expenditure to the extent of 25%, 15% and 20% of the Gross provision in the Budget Estimate in the 1st, 2nd and 3rd Quarter respectively, taking into consideration their working season. Failure to reach the prescribed level of expenditure up to the end of 3rd Quarter i.e. 60% of the gross provision made in the Budget estimate for 2016-17, not only under Non Plan, State Plan including Centrally Sponsored Schemes (CSS), Central Plan, & Centrally Sponsored Plan taken together and but also under State Plan including Centrally Sponsored Schemes (CSS) alone, will result in resumption of the shortfall by Finance Department.

(iii) The limit of expenditure indicated in Annexure-II (A)&(B) for the first three quarters is the minimum; however, the Administrative Departments are free to enhance the MEP & QEA of first three quarters for their respective Departments.

(iv) The Monthly Expenditure Plan (MEP) may be worked on the basis of the Quarterly Expenditure for the Allocation by the concerned
Department in the format at Annexure-III in accordance with the broad principles indicated in para 6 and 11.

(v) The limit of expenditure mentioned in Annexure-II (A)&(B) for the fourth quarter and monthly expenditure for the month of March is the uppermost ceiling which should not to be exceeded in any case.

5. The Quarterly Expenditure Allocation (QEA) should not be modified by the Administrative Departments without prior approval of Finance Department in Ways & Means Branch. The QEA for all the four quarters is furnished in Annexure - II (A) & (B) for all the 19 Demand for Grants which may be modified, if necessary, by the Administrative Departments in accordance with their work plans/programme implementation schedule within the minimum limits for 1st three Quarters indicated in Annexure-II (A) & (B) and the following broad parameters and submitted to Finance Department by 16.06.2016 for approval.

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

(a) MEP for the month of March shall not exceed 15% of the Budgeted Provision (Budget Estimate).

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

(ii) The Administrative Departments are authorized to sanction expenditure under Non-Plan, State Plan including Centrally Sponsored Schemes (CSS) and Centrally Sponsored Plan Schemes and Central Plan Schemes up to the limit of the QEA indicated in Annexure-II (A) & (B) including expenditure for grants and subsidies, subject to the following stipulations:

(a) Central Plan and Centrally Sponsored Scheme (CSS) and Centrally Sponsored Plan Schemes: Normally, expenditure for these schemes is to be made against availability of Central Assistance only, during 2016-17. However, in case of urgent necessity for release of funds for continuing schemes. The Administrative Departments can incur expenditure to the extent of 50% of the provision made in the Budget Estimate for the year 2016-17 or 50% of the annual allocation made by the concerned line Ministry of Government of India whichever is less, during the first two quarters.
quarters of the financial year in respect of continuing Central Plan, Centrally Sponsored Schemes (CSS) and Centrally Sponsored Plan Schemes pending receipt of Central Assistance with concurrence of the Financial Advisor/A.F.A of the Departments. Further, in case of continuing schemes, the Administrative Departments can incur expenditure on the salary component in anticipation of receipt of Central Assistance upto 31.12.2016 without concurrence of Finance Department. On receipt of Central Assistance it will be first adjusted towards the advance release made by the State Government.

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

(c) The Administrative Departments would obtain approval of Project Approval Committee/Empowered Committee for sanction of the entire provision made in their Demand for Grant for share capital/loan/Grant in Aid/Subsidy to PSUs and Co-operatives, in one go, by June, 2016 and then release the amount at their level subject to recovery of outstanding Government dues and opening of Escrow Account.

(d) Release of funds in respect of schemes/provisions reserved for Post Budget Scrutiny would be subject to prior approval of Finance Department/Planning & Convergence Department as the case may be.

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

(f) Works Expenditure against Budget provision, N.H. Credit and Deposits based on budgetary allotment and accounts of the Division/Project would continue to be routed through Works Expenditure module of iOTMS and regulated by Finance Department Circular No. 28777(6)/F dated 24.06.2011. The Controlling Officers are advised to distribute allotment in respect of works expenditure to the Divisions/Projects, through Works Expenditure module the Odisha Treasury Portal.

(g) Separate expenditure sanction would also be necessary in case of Works expenditure/projects governed by Public Works Department Code, in terms of the provisions contained in Rule-17(d) of the Delegation of Financial Powers Rules, 1978 as amended from time to time.
(h) Guidelines for utilization of provisions made for different works under plan schemes of Works, Rural Development, Housing & Urban Development and Water Resources Department and construction of buildings has been issued separately vide Finance Department O.M No. 15744/F dated 05.04.2012 which should be followed scrupulously for release of the budgetary allocation for these works.

(iii) The Administrative Departments are to fix the QEA and MEP of Controlling Officers based on the QEA and MEP for the Demand for Grant and the Controlling Officers in turn may ask the DDOs to spend the provision in accordance with their own QEA and MEP.

7. **Sanction of expenditure for new schemes or new services, existing schemes where scope of the scheme is proposed to be altered substantially and/or cost estimate of projects/schemes are to be revised:**

Guidelines have been issued in Finance Department O.M. No. Codes-27/2011-1068/F., dated 10.01.2013 and Rule-17-A of the Delegation of Financial Power Rules, 1978 for appraisal and approval of new schemes or new services, existing schemes where scope of the scheme is proposed to be altered substantially and/or cost estimate of projects/schemes are to be revised. **Sanction of expenditure for these schemes/services can only be made after completion of the process of appraisal and approval by competent authority within the limit prescribed in paragraph-6.**

8. **The limits indicated in the QEA and MEP is calculated at the Demand for Grant level as a whole allowing inter-se variations between months within a quarter and across the sectors i.e., Non- Plan, State Plan, including Centrally Sponsored Schemes (CSS), Central Plan and Centrally Sponsored Plan within the broad parameters indicated in Para-6 and Para-11.** The Administrative Departments and the Controlling Officers should distribute allotment under each sector among the DDOs broadly in accordance with the QEA and MEP for the entire year.

9. **Savings if any, under the QEA would not be allowed to be carried over to the next quarter. However, the Administrative Departments requiring modification of MEP, which affects QEA, should obtain concurrence of Finance Department in Ways & Means Branch but they would be free to adjust the spill over of MEP in the next month if it is not inconsistent with QEA.**
10. In case Finance Department in Ways & Means Branch do not consider the request for modification of MEP and QEA within 15 days it will be deemed to have been granted.

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

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

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

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

(b) expenditure under State Plan including Centrally sponsored Schemes (CSS) should also reach the minimum level of 60% of the Budget provision.

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

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

(B) If the expenditure of a Department covered under Cash Management System exceeds 60% of the overall Budget provision but falls short of 60% of Budget provision under State Plan including Centrally Sponsored Schemes (CSS) by Rs.'Y' then the concerned Department will have to surrender Rs. 'Y' under State Plan.

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

(iv) The Administrative Departments and the Controlling Officers need to reconcile the expenditure reported by the Accountant General (A&E) up to the month of December and surrender the provision equal to the differential between the progressive expenditure and 60% of the Budget Provision as indicated in the Illustration above.

(v) Surrender of the provision should be made through the Budget interface module of iOTMS and the surrender relating to work expenditure is to be made through Works Expenditure module of iOTMS.

12. The Monthly Expenditure Plan and Quarterly Expenditure Allocations may be made in gross terms.

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

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

15. (i) As envisaged under SR 242 of O.T.C. Vol-I, money should not be drawn from the Treasury unless it is required for immediate disbursement. The system of electronic disbursement of Government payments directly to the beneficiary account has been introduced vide Finance Department O.M. No. 27444/F, dated 26.7.2012 with the objective of direct payment to the beneficiaries and vendors and to prevent parking of funds in bank accounts by the DDOs. Instances have come to the notice of Government 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, instructions have been issued vide Finance Department letter No. 11090/F; dated 31.03.2016 that the DDOs must record a certificate on the body of the bills presented after 31st March, 2016 as follows:
"the money drawn in cash/bank drafts upto the period 31.03.2016 has been disbursed by now except Rs.____________which would be disbursed by 30.04.2016 at the latest“.

(ii) Similarly, while presenting the pay bill for April, 2016 to be paid on or after 01.05.2016, the D.D.O. must record a certificate that:

“all money drawn in cash /bank draft upto the period 31.03.2016 have been fully disbursed and no amount is lying un-disbursed with him.”

(iii) While presenting the pay bill for the month May, 2016 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 with a period of 15 days from the date of actual drawal from the Bank/Treasury.”

(iv) While scrutinizing the bills to be presented during 2016-17, 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.

(v) It is observed that the cash balance Certificate is being furnished in a routine manner although huge amounts remain undisbursed for a long period, which seriously affects the Ways & Means position of the State. Instructions have been issued vide Finance Department letter No.11090/F; dated 31.03.2016 that the DDOs shall furnish a cash balance report as on 30.04.2016 in the prescribed proforma to the collector of the District by 07.05.2016. The Collector in turn will report directly to Finance Department (Ways & Means Branch) by 20.05.2016, the name of DDOs who have drawn money upto 31st March, 2016 but have not disbursed it by 30.04.2016. A copy of such report should also be endorsed to the concerned Heads of Department.

(vi) Instructions issued vide F.D. letter No.27397(425)/F, dt. 25.06.92 and Memo No. 53931(442)/F, dt.19.12.1992 regarding restrictions on heavy withdrawal of money at a time and its retention in un-authorized Bank accounts must also be strictly followed. It has been reiterated in Finance Department Circular No. 32215/F; dated 21.11.2014 that if any such
instance of un-authorized parking of money is noticed, the concerned DDO shall be liable for disciplinary action under Rule-15 of the OCS (CC&A) Rules, 1962. As per instructions issued vide Finance Department Circular No. 32215/F, dated 21.11.2014, the Heads of Department and Collectors shall cause enquiry into the matter of unauthorized parking of Government money in bank account after obtaining information from the Treasury Officers/Drawing and Disbursing Officers/Autonomous Agencies of the Districts. In case, instances of irregularity are found, the matter should be reported to respective Heads of the Department/Administrative Department. They should take disciplinary action against the Officer committing such irregularity under intimation to Finance Department and ensure that funds are drawn and transferred to implementing agencies only for actual expenditure and not for parking in Bank Account. The Drawing & Disbursing Officers shall strictly follow these instructions.

16. Sanction of funds out of Budgetary Provision would be regulated in terms of the provisions of the preceding paragraphs.

17. The gross provision in the respective Demand for Grant and minimum indicative limit of quarterly expenditure allocation for all the four quarters of 2016-17 is furnished at Annexure-II(A)&(B) for guidance. The Administrative Departments are free to enhance the MEP & QEA of first three quarters for their respective Departments in accordance with the instructions contained in the preceding paragraphs and furnish the same to Finance Department by 16.06.2016.

The Administrative Departments concerned should issue suitable instructions to the Controlling Officers to implement the Cash Management System and help improve the public expenditure management.

By order of Governor

Sd/-
(R. Balakrishnan)
Additional Chief Secretary to Government
### ANNEXURE-1

<table>
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<th>Demand No.</th>
<th>Name of the Department</th>
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<tr>
<td>3.</td>
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<td>Department of Social Security and Empowerment of Persons with Disabilities</td>
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**ANNEXURE-II (A)**

**DEMAND-WISE GROSS PROVISION AND QEA FOR THE DEPARTMENTS IN THE CASH MANAGEMENT SYSTEM DURING 2016-17.**

(Rs. in Crore)

<table>
<thead>
<tr>
<th>D. No.</th>
<th>Deptt.</th>
<th>GROSS BUDGET PROVISION</th>
<th>1ST QR. (15% OF GROSS PROVISION IN THE B.E.)</th>
<th>Quarterly Expenditure Allocation (QEA) for the 1st Quarter i.e. from April to June, 2016</th>
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<td>994.20</td>
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<td>Energy</td>
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<tr>
<td>31</td>
<td>Handl. Tex &amp; HC</td>
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</tr>
<tr>
<td>33</td>
<td>F &amp; ARD</td>
<td>334.09</td>
<td>329.19</td>
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<tr>
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<td>22319.61</td>
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<td>22319.61</td>
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Variations if any, in the figures shown in this statement and in the Budget document are due to rounding off.
# ANNEXURE-II (A)

**DEMAND-WISE GROSS PROVISION AND QEA FOR THE DEPARTMENTS IN THE CASH MANAGEMENT SYSTEM DURING 2016-17.**

(Rs. in Crore)

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<td><strong>22319.61</strong></td>
<td><strong>204.34</strong></td>
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Variations if any, in the figures shown in this statement and in the Budget document are due to rounding off.
### ANNEXURE-II (B)
DEMAND-WISE GROSS PROVISION AND QEA FOR THE DEPARTMENTS INCLUDED IN THE CASH MANAGEMENT SYSTEM DURING 2016-17.

(Rs. in Crore)

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<td>Forest &amp; Env.</td>
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<td>Agriculture &amp; Farmers' Emp.</td>
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### ANNEXURE-II (B)

**DEMAND-WISE GROSS PROVISION AND QEA FOR THE DEPARTMENTS INCLUDED IN THE CASH MANAGEMENT SYSTEM DURING 2016-17.**

(Rs. in Crore)

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<th>D. No.</th>
<th>Deptt.</th>
<th>GROSS BUDGET PROVISION</th>
<th>3RD QR. (20% OF GROSS PROVISION IN THE B.E.)</th>
<th>Quarterly Expenditure Allocation (QEA) for the 1st Quarter i.e. from April to June, 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td></td>
<td>3</td>
<td>4</td>
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<td>7</td>
<td>Works</td>
<td>1611.44</td>
<td>2921.18</td>
<td>0.00</td>
</tr>
<tr>
<td>13</td>
<td>H &amp; UD</td>
<td>1776.11</td>
<td>1586.89</td>
<td>1.10</td>
</tr>
<tr>
<td>20</td>
<td>WR</td>
<td>1260.98</td>
<td>6000.60</td>
<td>0.00</td>
</tr>
<tr>
<td>22</td>
<td>Forest &amp; Env.</td>
<td>374.30</td>
<td>221.12</td>
<td>10.00</td>
</tr>
<tr>
<td>23</td>
<td>Agriculture &amp; Farmers’ Emp.</td>
<td>586.71</td>
<td>3059.71</td>
<td>0.00</td>
</tr>
<tr>
<td>28</td>
<td>RD</td>
<td>1294.13</td>
<td>5198.23</td>
<td>0.00</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td>6903.67</td>
<td>18987.73</td>
<td>11.10</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>D. No.</th>
<th>Deptt.</th>
<th>GROSS BUDGET PROVISION</th>
<th>4TH QR. (40% OF GROSS PROVISION IN THE B.E.)</th>
<th>Quarterly Expenditure Allocation (QEA) for the 2nd Quarter i.e. from July to September, 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td></td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>7</td>
<td>Works</td>
<td>1611.44</td>
<td>2921.18</td>
<td>0.00</td>
</tr>
<tr>
<td>13</td>
<td>H &amp; UD</td>
<td>1776.11</td>
<td>1586.89</td>
<td>1.10</td>
</tr>
<tr>
<td>20</td>
<td>WR</td>
<td>1260.98</td>
<td>6000.60</td>
<td>0.00</td>
</tr>
<tr>
<td>22</td>
<td>Forest &amp; Env.</td>
<td>374.30</td>
<td>221.12</td>
<td>10.00</td>
</tr>
<tr>
<td>23</td>
<td>Agriculture &amp; Farmers’ Emp.</td>
<td>586.71</td>
<td>3059.71</td>
<td>0.00</td>
</tr>
<tr>
<td>28</td>
<td>RD</td>
<td>1294.13</td>
<td>5198.23</td>
<td>0.00</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td>6903.67</td>
<td>18987.73</td>
<td>11.10</td>
</tr>
</tbody>
</table>

Note – Variations if any, in the figures shown in this statement and in the Budget document are due to rounding off.
**Annexure – III**

(Budget Estimate)

**(Rs. in Crore)**

<table>
<thead>
<tr>
<th>Month</th>
<th>Non-Plan</th>
<th>State Plan</th>
<th>Central Plan</th>
<th>Centrally Sponsored Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td>April</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>May</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>June</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>July</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>August</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>September</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>October</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>November</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>December</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>January</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>February</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>March</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
OFFICE MEMORANDUM

Sub: Constitution of Steering Committee for considering the possible roadmap for merger of Plan and Non-Plan Expenditures.

Government of India is considering the proposal to do away with the classification of expenditure as Plan and Non-Plan from the financial year 2017-18 and have formed a working group to suggest a possible road map for merger Plan & Non Plan Expenditure in which the Finance Secretaries of Andhra Pradesh, Gujarat, Odisha, Chattisgarh, Bihar, Tripura and Himachal Pradesh have been co-opted. In order to ensure smooth transition to the new accounting framework, the State Government have decided to constitute a steering committee for considering the possible roadmap for merger of Plan and Non-Plan Expenditures. The Committee would consist of the following.

<table>
<thead>
<tr>
<th>No.</th>
<th>Name and Designation</th>
<th>Role</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Sri R.Balakrishnan, IAS Additional Chief Secretary, Finance</td>
<td>Chairman</td>
</tr>
<tr>
<td>2.</td>
<td>Sri P.K.Jena, IAS Principal Secretary, Water Resources and E &amp; IT</td>
<td>Member</td>
</tr>
<tr>
<td>3.</td>
<td>Sri A.K.K. Meena, IAS Special Secretary, Revenue &amp; Resources</td>
<td>Member</td>
</tr>
<tr>
<td>4.</td>
<td>Sri Vishal Kumar Dev, IAS Special Secretary, Expenditure</td>
<td>Member</td>
</tr>
<tr>
<td>5.</td>
<td>Smt. Remma Prakash, IA &amp; AS Accountant General (A &amp;E)</td>
<td>Member</td>
</tr>
<tr>
<td>6.</td>
<td>Sri C.P. Mohanty, DT &amp; I</td>
<td>Member</td>
</tr>
<tr>
<td>7.</td>
<td>Sri D.K. Jena, Joint Secretary (Budget &amp; Resources)</td>
<td>Member Convenor</td>
</tr>
</tbody>
</table>

The Committee will :-

i. Periodically review the suggestion made by the working group and firm up the deliverables/milestones and assign timeframe for transition to the new framework for preparation of Annual Budget, 2017-18.

ii. Monitor Achievement of the milestones within the prescribed time frame.

The Committee shall devise its own procedure for conduct of its business.

By Order of Governor

Sd/-

(R. Balakrishnan)
Additional Chief Secretary to Government
OFFICE MEMORANDUM

Sub: Constitution of Sub-Group for change in format & preparation of MTEF for merger of Plan & Non-Plan Expenditures.

In view of the decision of Government of India for merger of Plan and Non-Plan for preparation of Annual Budget, 2017-18, the State Government have decided to constitute a sub-group for change in format & preparation of MTEF for merger of Plan and Non-Plan Expenditures. The sub-group would consist of the following:

1. Sri D.K. Jena, Joint Secretary (Budget & Resources)  ...  Chairman
2. Sri B.B. Dash, FA-cum-Joint Secretary, Water Resources Deptt. ... Member
3. Sri Siddartha Das, OSD, Treasury Computerization and NPS ... Member
4. Sri B.K. Sahoo, Sr. A.O., O/o A.G. (A & E), Odisha ... Member
5. Sri D.Biswal, Deputy Secretary (Plan Finance) ... Special Invitee
6. Sri S.P. Rath, Deputy Secretary (Budget & Resources) ... Member

The sub-group shall devise its own procedure for conduct of its business.

Sd/-
Special Secretary to Government
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

***

No. _______19431/F., Bhubaneswar dated, the 12th July, 2016
FIN-BUD2-BT-0006-2016

OFFICE MEMORANDUM

Sub: Constitution of Sub-Group for change in process & revision in Manuals/ Rules for merger of Plan and Non-Plan Expenditures.

In view of the decision of Government of India for merger of Plan and Non-Plan for preparation of Annual Budget, 2017-18, the State Government have decided to constitute a sub-group for change in process & revision in Manuals/ Rules for merger of Plan and Non-Plan Expenditures. The sub-group would consist of the following:

1. Sri P.K. Rout,
   Additional Secretary, Finance Department   ... Chairman

2. Sri R.N. Das,
   Deputy Secretary, Finance Department   ... Member

3. Sri S.P. Rath,
   Deputy Secretary, (Budget & Resources)   ... Member

4. Sri P.K. Samal,
   AAO, O/o A.G. (A & E), Odisha   ... Member

5. Sri Debasis Giri,
   Under Secretary (Budget & Resources)   ... Member
   Convenor

The sub-group will:

i. Examine the required change process, requirement in revision in Manuals/ Rules etc. for the proposal for merger of Plan and Non-Plan.

ii. Identify the changes required to be made in process in the Manuals/Rules by end of July, 2016 with detailed deliverable and time frame.

iii. Deliberate on any other issues required to be addressed for merger of Plan and Non-Plan for preparation of Annual Budget, 2017-18.

The Committee shall devise its own procedure for conduct of its business.

Sd/-
Special Secretary to Government
OFFICE MEMORANDUM

Sub: Constitution of Sub-Group for change in different software for merger of Plan & Non-Plan Expenditures.

In view of the decision of Government of India for merger of Plan and Non-Plan for preparation of Annual Budget, 2017-18, the State Government have decided to constitute a sub-group for change in different software merger of Plan and Non-Plan Expenditures. The sub-group would consist of the following:

1. Sri S.P. Rath,
   Deputy Secretary (Budget & Resources) ... Chairman

2. Sri D.D. Tripathy,
   Deputy Director of Treasuries ... Member

3. Smt. Minati Sahu,
   Technical Director, NIC (in charge of Budget module) ... Member

4. Sri Amit Desmukh,
   C-DAC ... Member

5. Sri P.K. Samal,
   AAO, O/o A.G. (A & E), Odisha ... Member

6. Sri Debasis Giri,
   Under Secretary (Budget & Resources) ... Convenor

The sub-group will:-

i. Examine the required change in different software for the proposal for merger of Plan and Non-Plan.

ii. Identify the changes required to be made in different software by end of July, 2016 with detailed deliverable and time frame.

iii. Deliberate on any other issues required to be addressed for merger of Plan and Non-Plan for preparation of Annual Budget, 2017-18.

The sub-group shall devise its own procedure for conduct of its business.

Sd/-
Special Secretary to Government
From

Shri R. Balakrishnan, IAS
Additional Chief Secretary (Finance)

To

Principal Secretaries/
Secretaries of all Departments.

Sub: Selection of Banks for handing business and deposits of State Public Sector Undertakings (SPSUs) and State Level Autonomous Societies for the year 2016-17.

Sir,

I am directed to say that the empanelment of Banks for handling business and deposits of State Public Sector Undertakings (SPSUs) and State Level Autonomous Societies (SLASs) for the year 2016-17 has been notified vide Finance Department letter No.15984/F dt.30.05.2016. Taking into consideration of the specific recommendation of State Level Bankers Committee, following 4(four) Public Sector Banks and 2(two) Private Sector Banks are further included in the panel for handing business and deposits of SPSUs and SLASs for the year 2016-17.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Banks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Public Sector Banks</strong></td>
</tr>
<tr>
<td>1.</td>
<td>IDBI Bank</td>
</tr>
<tr>
<td>2.</td>
<td>Punjab National Bank</td>
</tr>
<tr>
<td>3.</td>
<td>Syndicate Bank</td>
</tr>
<tr>
<td>4.</td>
<td>Central Bank of India</td>
</tr>
<tr>
<td></td>
<td><strong>Private Sector Banks</strong></td>
</tr>
<tr>
<td>1.</td>
<td>Axis Bank</td>
</tr>
<tr>
<td>2.</td>
<td>ICICI Bank</td>
</tr>
</tbody>
</table>

2. Accordingly you are requested to issue further necessary instruction to all concerned to allow these banks to handle business and deposits of SPU's and SLASs for the year 2016-17.
3. H&UD Department is also requested to advise the ULBs/Development Authorities and other Statutory Bodies under their administrative control to select their bankers accordingly.

All other terms and condition enumerated in F.D.No.15984/F., dtd. 30.05.2016 shall remain unaltered.

Yours faithfully,

Sd/-
(R. Balakrishnan)
Additional Chief Secretary (Finance)
From
Sri R. Balakrishnan I.A.S.,
Additional Chief Secretary to Government

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

Sub: Verification and Reconciliation of Departmental receipt and expenditure figures for 2016-17 with those of Accountant General (A&E), Odisha.

Sir/Madam,

I am directed to say that, monthly verification and reconciliation of Departmental figures with Accountant General (A&E) relating to receipts and payments in the Consolidated Fund of the State Government is necessary to watch the trend of receipts as well as payments and avoid misclassification of receipts and expenditure which results in incorrect reporting of receipts and expenditure.

(i) Further, the expenditure incurred under a particular scheme is required to be reconciled/verified with the Accountant General (A&E), Odisha for issue of Audit Certificate by the Accountant General (G&SSA and E&RSA), Odisha. Without such Audit Certificate, Government of India and External Funding Agencies will not allow reimbursement of expenditure. It is, therefore, necessary that Controlling Officers/Heads of the Departments should reconcile the accounts with Accountant General (A&E), Odisha on monthly basis as per schedule.

(ii) During the year 2015-16, the dates fixed by Accountant General (A&E), Odisha for verification/reconciliation of expenditure for different months were communicated to the Controlling Officers/Heads of Departments in Finance Department Circular No.23110/F., dated 22.08.2015 and despite repeated request, some of the Controlling
Officers/HODs did not ensure verification/reconciliation for which concern was expressed by the Accountant General (A&E), Odisha.

3. **The Controlling Officers are required to reconcile their receipts and expenditure with that of the Accountant General (A&E), Odisha as per Rule-25 and Rule-319 (vi) of O.G.F.R. Volume-I.** The online reconciliation facility has been made available in the Treasury Portal. In this facility, the expenditure and receipt data complied in the VLC system of Accountant General (A&E), Odisha is being uploaded in the Treasury Portal through the Accountant General (A&E), Odisha interface in the IFMS. The data pertaining to expenditure and receipts generated from the VLC system is becoming the basis of reconciliation of accounts between the Controlling Officer & Accountant General (A&E), Odisha. **However, it will take some time for the receipt reconciliation module to be fully functional. Till such time, the receipt reconciliation can be carried out through communication of suggestion for change or correction to the O/o Accountant General (A&E), Odisha manually.**

4. **The Controlling Officers’ reconciliation functionality in the Treasury Portal is carried out in two separate stages :** At the first instance, this functionality provides facility for correction of accounts between the Drawing & Disbursing Officer and the Treasury/Sub-Treasuries before the submission of monthly accounts to Accountant General (A&E), Odisha. In the second stage, the receipt and expenditure reports compiled by the Accountant General(A&E), Odisha is made available to the Controlling Officers in the Treasury Portal.

5. **The DDO-wise break up of expenditure/receipt details in the Treasuries are provided to each Controlling Officers against the respective Chart of Accounts both in the consolidated manner and also in details, chalan/voucher-wise for identification and settlement of the discrepant items of receipts and expenditure.**

6. **Further, the Treasury/Sub-Treasury Officers are required to ensure that the DDOs under their jurisdiction should verify and submit the proposal for correction of accounts, if any, in the on line reconciliation module prior to finalization of Treasury accounts. For the purpose of the accounting classification of all vouchers passed for payment at the Treasury level will be made available to the DDO in the online reconciliation functionality. If there is any misclassification in booking of the receipt/expenditure at the Treasury level or otherwise, the DDO shall send a proposal for correction of accounts to**
the Treasury Officer/Sub-Treasury Officer before closure of monthly accounts i.e. before 3rd day of the subsequent month. The proposal received from the DDO will be examined by the Treasury and necessary correction may be made in the accounts. The effective use of this functionality will substantially reduce the possibility of mis-classification at the level of Accountant General (A&E), Odisha as they are importing data from IFMS and the burden of monthly accounting reconciliation for the Controlling Officers. The COs may impress upon DDOs under their control to ensure that the head classification booked by the treasuries are correct.

7. After submission of Treasury accounts, the proposal for correction has to be submitted by the DDO to their respective Treasuries who shall forward it to Accountant General (A&E), Odisha for acceptance. On receipt of approval from the Accountant General (A&E), Odisha, Treasury Accounts will be revised by the Treasury Officer. Treasury will not accept any proposal of DDO relating to budgeted heads after submission of accounts to AG.

Secondly, if any correction of account is made through the process of reconciliation between the Controlling Officer and the Accountant General (A&E), Odisha, the same will also be reflected in the Treasury Accounts and shall be communicated to the DDO. The DDO/Controlling Officer shall verify the same from the reports available and update their records accordingly.

8. The Controlling Officers are required to cause verification of the month-wise payment & receipt details in the Controlling Officers reconciliation functionality of Treasury Portal and indicate the discrepant items and suggests corrections/transfer entry online to the Accountant General (A&E), Odisha, or their acceptance of the accounts as compiled in the VLC system. In case of any discrepancy, the Controlling Officers are required to mention the details and suggest the appropriate Chart of Account in which the expenditure/receipt should be booked. In case where the Controlling Officer has no knowledge as to where the receipt or expenditure would be booked, it should mark the reported figure as not related to them and may also record his/her specific observation, in the remark field.

9. On receipt of the online request from the Controlling Officer; the Accountant General (A&E), Odisha shall examine each such suggestion for rectification/transfer entry and carry out the adjustment on the basis of vouchers/chalan and also the data available at their end. If the suggestion is accepted, then the Accountant General (A&E), Odisha will instruct the Treasuries to rectify the accounts wherever required within a defined time
frame which is to be given effect to through the Treasury Portal. On acceptance of the request of the Controlling Officer by the Accountant General (A&E), Odisha, the Treasury accounts should be revised in the Treasury Portal. The Treasury Officers are required to submit revised account as per the prescribed procedure. The Accountant General (A&E), Odisha will download the revised electronic accounts into the VLC after submission of system generated revised Treasury Accounts by the Treasury Officer.

10. Where the Accountant General (A &E), Odisha does not agree to the suggestion of the Controlling Officer the request may be rejected with reasons or suggestion. The Controlling Officer in such a case can either accept the suggestion of Accountant General (A &E), Odisha leading to confirmation of provisional account or may send back to Accountant General (A &E), Odisha with a request to reconsider its decision. It may also suggest a fresh chart of Account along with the request for reconsideration. Subsequently, the Accountant General (A &E), Odisha will indicate the appropriate head of account for classifying the receipt and expenditure and intimate the Controlling Officers in writing the reasons for non-acceptance.

11. The reconciliation can be taken up by the officials of the Controlling Officers by using their own User ID & Password subsequently for the remaining part of the financial year as per the programme schedule. In case of failure on the part of the officials of the Controlling Officer to reconcile the expenditure in time, a system generated mail will be provided to the Administrative Department. Finance Department & Principal Accountant General (A & E), Odisha.

12. Office of the Principal Accountant General (A&E), Odisha has fixed the following deadline for monthly verification/reconciliation of expenditures during the year 2016-17 in their letter No. VLC (B&R) Recon. 2016-17/01 dated 25.04.2016.

<table>
<thead>
<tr>
<th>Month of Account</th>
<th>Uploading of Data in iFMS</th>
<th>Cut-off date for receipt of alteration proposal/acceptance letter</th>
</tr>
</thead>
<tbody>
<tr>
<td>April, 2016</td>
<td>30.05.2016</td>
<td>14.09.2016</td>
</tr>
<tr>
<td>May, 2016</td>
<td>29.06.2016</td>
<td></td>
</tr>
<tr>
<td>June, 2016</td>
<td>29.07.2016</td>
<td></td>
</tr>
<tr>
<td>Month of Account</td>
<td>Uploading of Data in iFMS</td>
<td>Cut-off date for receipt of alteration proposal/acceptance letter</td>
</tr>
<tr>
<td>-----------------</td>
<td>--------------------------</td>
<td>---------------------------------------------------------------</td>
</tr>
<tr>
<td>December, 2016</td>
<td>30.01.2017</td>
<td>13.02.2017</td>
</tr>
<tr>
<td>January, 2017</td>
<td>02.03.2017</td>
<td>13.03.2017</td>
</tr>
<tr>
<td>February, 2017</td>
<td>31.03.2017</td>
<td>12.04.2017</td>
</tr>
<tr>
<td>March (P), 2017</td>
<td>18.05.2017</td>
<td>27.05.2017</td>
</tr>
</tbody>
</table>

13. The reconciliation of the receipt can be made by the Controlling Officer after downloading the report on receipts from the Treasury portal. The suggestion for correction can be made manually in the usual process till the software development in respect of such reconciliation is complete. The time schedule prescribed for reconciliation of expenditure is also to be followed in case of receipts. A list containing the names of the Controlling Officers responsible for reconciliation of various kinds of receipts is enclosed in the Annexure-l which is indicative.

14. It has been categorically stated by the Principal Accountant General (A&E), Odisha that reconciliation of receipt and expenditure figures beyond the above time schedule shall not be entertained and the figures booked by Principal Accountant General’s office will be treated as final and will be reflected in the Finance and Appropriation Accounts for the year 2016-17.

I would, therefore, request you to kindly issue necessary instructions to the Controlling Officers for causing online reconciliation of Departmental expenditure figures and also carry out verification of departmental receipts by the prescribed timeframe failing which they would be debarred from carrying out any transaction through the Treasury Portal.

Yours faithfully,

Sd/-
Additional Chief Secretary to Govt.
## ANNEXURE-I

**Indicative list of Controlling Officers for Receipt reconciliation**

<table>
<thead>
<tr>
<th>Major Head of Receipts</th>
<th>Controlling Officers</th>
</tr>
</thead>
<tbody>
<tr>
<td>0028 Other Taxes on Income and Expenditure-Tax on Professions</td>
<td>Commissioner of Commercial Taxes, Odisha</td>
</tr>
<tr>
<td>0029 Land Revenue</td>
<td>Secretary, Board of Revenue</td>
</tr>
<tr>
<td>0030 Stamp Duty &amp; Registration Fees</td>
<td>Inspector General, Registration(IGR)</td>
</tr>
<tr>
<td>0039 State Excise</td>
<td>State Excise Commissioner</td>
</tr>
<tr>
<td>0040 Taxes on Sales, Trade Etc.- Sales Tax, VAT &amp; CST</td>
<td>Commissioner of Commercial Taxes, Odisha</td>
</tr>
<tr>
<td>0041 Taxes on Vehicles</td>
<td>Transport Commissioner</td>
</tr>
<tr>
<td>0042 Taxes on Goods and Passengers-Entry Tax</td>
<td>Commissioner of Commercial Taxes, Odisha</td>
</tr>
<tr>
<td>0043 Taxes and Duties on Electricity</td>
<td>Principal Chief Electrical Inspector</td>
</tr>
<tr>
<td>0045 Other Taxes and Duties on Commodities and Services-</td>
<td>Commissioner of Commercial Taxes, Odisha /Principal Chief Conservator of Odisha</td>
</tr>
<tr>
<td>0047 Other Fiscal Services</td>
<td>Director Small Savings/ Dy. Examiner-cum-Dy. Secretary(LFA)</td>
</tr>
<tr>
<td>0049 Interest Receipts</td>
<td>Co-operation/Industries Deptt. and other Departments in which loans &amp; advances have</td>
</tr>
<tr>
<td>0050 Dividends &amp; Profits</td>
<td>Administrative Departments under which the PSUs, Statutory Corporations &amp; Cooperatives</td>
</tr>
<tr>
<td>0051 Public Service Commission</td>
<td>OPSC, OSSC, Subordinate Staff Selection Commission</td>
</tr>
<tr>
<td>0055 Police</td>
<td>Director General of Police</td>
</tr>
<tr>
<td>Major Head of Receipts</td>
<td>Controlling Officers</td>
</tr>
<tr>
<td>------------------------</td>
<td>----------------------</td>
</tr>
<tr>
<td>0056 Jails</td>
<td>Inspector General of Prisons</td>
</tr>
<tr>
<td>0059 Public Works</td>
<td>Works, H&amp;UD, R.D. Departments &amp; Heads of Departments of these Departments</td>
</tr>
<tr>
<td>0070 Other Administrative Services</td>
<td>Administrative Tribunal / Chairman, Administrative Tribunal</td>
</tr>
<tr>
<td>0071 Contribution &amp; Recovery - Towards Pension/ Leave Salary</td>
<td>Finance Department</td>
</tr>
<tr>
<td>0075 Miscellaneous General Services</td>
<td>Principal Chief Conservator of Forests(PCCF), Odisha /Administrative Departments</td>
</tr>
<tr>
<td>0202 Education, Sports, Art and Culture</td>
<td>Director, Mass Edn./ Elementary Edn. / Secondary Edn./Higher Edn./Vocational Edn./ Technical Edn.&amp; Training/ Sports &amp; Youth Services/ Culture</td>
</tr>
<tr>
<td>0210 Medical and Public Health</td>
<td>Director Health Services/Director, Medical Edn. &amp; Training/ Director, Employees State Insurance</td>
</tr>
<tr>
<td>0211 Family Welfare</td>
<td>Director, Family Welfare/Director, Employees State Insurance</td>
</tr>
<tr>
<td>0215 Water Supply and Sanitation</td>
<td>Chief Engineer, Rural Water Supply &amp; Sanitation (RWSS) /Chief Engineer, Public Health</td>
</tr>
<tr>
<td>0216 Housing</td>
<td>Chief Engineer, Rural Works, Roads &amp; Building, Public Health/ Director, Housing/ Rent Officer, General Administration Deptt.</td>
</tr>
<tr>
<td>217 Urban Development</td>
<td>Director, Municipal Administration</td>
</tr>
<tr>
<td>0220 Information and Publicity</td>
<td>Director, Information &amp; Public Relation</td>
</tr>
<tr>
<td>0230 Labour and Employment</td>
<td>Labour Commissioner /Director Factories &amp; Boilers</td>
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<tr>
<td>0235 Social Security and Welfare</td>
<td>Women &amp; Child Welfare Department</td>
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<tr>
<td>Major Head of Receipts</td>
<td>Controlling Officers</td>
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<td>---------------------------------------</td>
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<tr>
<td>0250 Other Social Services</td>
<td>Women &amp; Child Welfare Department</td>
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<tr>
<td>0401 Crop Husbandry</td>
<td>Director of Agriculture &amp; Food Production/ Director, Horticulture/ Director of Soil Conservation</td>
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<tr>
<td>0403 Animal Husbandry</td>
<td>Director, AH&amp;VS, Odisha</td>
</tr>
<tr>
<td>0404 Dairy Development</td>
<td>Director, AH&amp;VS, Odisha</td>
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<tr>
<td>0405 Fisheries</td>
<td>Director, Fisheries, Odisha</td>
</tr>
<tr>
<td>0406 Forestry &amp; Wild Life.</td>
<td>Principal Chief Conservator of Forests(PCCF), Odisha/PCCF (KL)/ (WL)</td>
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<tr>
<td>0408 Food Storage and Warehousing</td>
<td>Director, Agricultural Marketing/ F. S.&amp; C.W Department</td>
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<tr>
<td>0415 Agricultural Research and Education</td>
<td>Agriculture Department</td>
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<tr>
<td>0425 Co-operation</td>
<td>Co-operation Department /Registrar of Co-operative Societies(RCS), Odisha</td>
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<td>0435 Other Agricultural Programmes</td>
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<td>0506 Land Reforms</td>
<td>Revenue &amp; Disaster Management Department / Board of Revenue / R D Cs</td>
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<td>Panchayati Raj Department</td>
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<td>(a) Industrial Water Rate - E.I.C., Water Resources and Chief Engineers of W.R. Department</td>
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<td>0701 Medium Irrigation</td>
<td>(b) Irrigation Water Rate - Board of Revenue and RDCs</td>
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<td>0702 Minor Irrigation</td>
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<td>0801 Power</td>
<td>Energy Department / P.C.E.I &amp; E.I.C., Electricity</td>
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<td>Major Head of Receipts</td>
<td>Controlling Officers</td>
</tr>
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<td>0810 Non Con. Energy</td>
<td>Science &amp; Technology Department</td>
</tr>
<tr>
<td>0851 Village and Small Ind.</td>
<td>Industries Department/MSME Department</td>
</tr>
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<td>0852 Industries</td>
<td>Director, Industries</td>
</tr>
<tr>
<td>0853 Mining Revenue</td>
<td>Director of Mines</td>
</tr>
<tr>
<td>1051 Ports and Light</td>
<td>Director, Inland Water Transport</td>
</tr>
<tr>
<td>1053 Civil Aviation</td>
<td>Director, Civil Aviation, Odisha</td>
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<tr>
<td>1054 Roads and Bridges</td>
<td>Works Department / H&amp;UD Department / R.D. Departments &amp; Chief Engineers of Heads of Departments</td>
</tr>
<tr>
<td>1055 Road Transport</td>
<td>Transport Department</td>
</tr>
<tr>
<td>1056 Inland Water Transp.</td>
<td>Director of Ports &amp; Inland Water Transport</td>
</tr>
<tr>
<td>1425 Other Scientific</td>
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<td>1452 Tourism</td>
<td>Tourism Department</td>
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<tr>
<td>1456 Civil Supplies</td>
<td>Food Supply &amp; Consumer Welfare Department</td>
</tr>
<tr>
<td>1475 Other Gen. Eco. Service</td>
<td>Food Supply &amp; Consumer Welfare Department</td>
</tr>
</tbody>
</table>
From

Sri T.K. Pandey, IAS,
Principal Secretary to Government.

To

All Secretaries to Government

Sub: Proposals for Supplementary Statement of Expenditure for the financial year 2016-17.

Sir/Madam,

I am directed to say that Supplementary Statement of Expenditure for the financial year 2016-17 is likely to be presented in the Odisha Legislative Assembly sometime in the month of November, 2016. Accordingly, proposals for inclusion in the Supplementary Statement of Expenditure are required to be submitted to Finance Department strictly in accordance with the guidelines indicated below.

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

3. The size of the annual budget 2016-17 has increased by about 11.05% over 2015-16 (RE). The State Plan size has increased by 13.57%. To finance this budget, own revenue was project to grow at 7.57% and overall revenue at 9.16%. However, the continuing uncertainty in economy show unevenness in resource realisation. Both own tax and non-tax revenue show negative growth till August, 2016. Thus, there may be overall shortfall in realisation of revenue receipts. Besides, the borrowing limit for the year 2016-17 is fully exhausted while formulating the Annual Budget, 2016-17. Accordingly, it would not be possible to make sustentative provision under any unit in absence of adequate resource back up. Hence, this Supplementary Statement of Expenditure,
2016-17 is proposed to be purely and adjustment budget in which the Administrative Departments would be allowed to augment the provision in one unit only by locating equivalent savings in some other unit of expenditure.

4. It is observed very often that Supplementary Provision more so Plan Provision is being made without due care and caution which results in surrender of funds. In previous years, it is observed that the total amount surrendered is substantial, even more than the supplementary provision in some years. During the years 2012-13, 2013-14, 2014-15 and 2015-16, amount surrendered under State Plan were Rs.2854.04 crore, Rs.1701.53 crore, Rs.10,469.65 crore and Rs.8170.09 crore compared to supplementary provision of Rs.2677.21 crore, Rs.2809.85 crore, Rs.1494.82 crore and Rs.8,374.93 crore respectively. Such large scale surrender of Supplementary provision is adversely commented upon by the C&AG year after year. Therefore, Supplementary proposal should not be prepared in a routine manner; but also receive personal attention of the concerned estimating and controlling officer so that the proposals are based on the actual need and should commensurate with their actual spending capacity.

5. Upon introduction of the Cash Management System, the Administrative Departments covered under the scheme are required to spend at least 60% of the Budget provision by 31.12.2016. Hence, proposal for substantive supplementary provision shall not be considered to any department in which actual expenditure (not release) by the end of September, 2016 is less than 40% of the Budget Provision.

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

6.1 Recoupment of Advance from OCF

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

Additional provision for salary expenditure shall be allowed under Non-Plan where the provision is inadequate. Wherever required, it should be met only by locating savings from the existing provision for re-allocation. However, provision towards differential requirement for 2nd dose of DA (from July, 2016) would be made at the level of Finance Department. Administrative Departments need not propose for any additionality on that account.

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

(a) All Administrative Departments are, requested to assess the current requirement of Electricity Dues as the State Government have cleared all arrear electricity dues till 31.03.2012 with all DISCOMS through One-Time settlement. If the budget provision falls short of the current requirement, proposal may be submitted for provision for the differential amount. Wherever possible, equivalent savings should be located to meet the additional requirement.

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

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

6.4 Regularization of Advance Expenditure incurred by way of Authorization

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

6.5 Decretal dues and Land Acquisition charges.

(a) Amounts required for compliance 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 decreetal dues should be furnished with sufficient justification with firm decision of Government to implement the orders of the Hon’ble Court without going for further appeal or revision.

(b) Normal Land Acquisition charges wherever necessary for projects/schemes should be proposed in the “voted section” under the detailed heads meant for the project/scheme.

6.6 Technical Supplementary.

Requirement of fund to meet the additional requirement in the 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, should also be done in the Supplementary Statement of Expenditure. The EAP Branch of finance Department will ask the Administrative Departments to submit the proposals to P & C Department.

6.7 Additional requirement under State Plan Schemes funded by State Government.

Departments can propose for reallocation of provision within the existing ceiling within the similar or same resource head and Demand. Proposals for additional provision in one unit should be matched by equivalent savings within the similar or same resource head and Demand. Moreover, Planning & Convergence Department will not allow any substantive provision under any head within a demand under State Plan if actual expenditure (not release) under these heads at the end of September, 2016 is less than the percentage of expenditure specified for the Departments covered under Cash Management System and less than 40% of the Budget Provision for other Departments.

6.8 Centrally Sponsored Schemes (CSS)

In case of a number of Centrally Sponsored Schemes (CSS), it is noticed that Government of India allocation towards Central Assistance varies from the provision made towards Central Share of the CSS in 2016-17(B.E.). In some other cases, there has been change in sharing pattern. In such cases, provision
towards Central Share of CSS is required to be aligned with the allocation of Central Assistance indicated by the concerned Ministry. If the level of Central Assistance communicated by concerned Ministry is higher than that provided in 2016-17(B.E.), proposal should be submitted for the additional provision in the Supplementary Statement of Expenditure. Similarly, where there is reduction in allocation by Government of India, there should be equivalent reduction in provision towards Central Assistance for CSS. The State Share of the CSS should be increased or decreased proportionately. Besides, some new Centrally Sponsored Schemes have been launched by Government of India, for which proposal is to be submitted for provision towards both Central and State Share in the Supplementary State of Expenditure, 2016-17.

7. Allocation of Funds for new Building Projects and other construction works:

7.1 In the Budget Estimates for 2016-17, lump provision has been made for building works in the Budget of User Departments for on-going and new works. The work-wise allocation of funds is being reflected in the Outcome Budgets of the concerned Departments which is placed before the Departmentally Related Standing Committee. The Departments which do not bring out Outcome Budget do not have the scope to distinguish between the provision made for on-going and new building works. While the expenditure for on-going works of these Departments can be met out of the lump provision, in respect of the new works, token provision is to be made in the supplementary statement of expenditure along-with the list of new work for legislative approval.

7.2 In case of other construction works being undertaken by the Engineering & Forest Departments, if a new project is omitted from Outcome Budget, 2016-17 then a token provision is to be taken in the supplementary statement of expenditure against the name of the project. If the expenditure requirement for the project cannot be met by way of savings from other projects through reallocation, then substantive provision may be sought for.

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

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


(i) The Administrative Departments will be required to submit their Non-Plan proposal for the Supplementary Statement of Expenditure, 2016-17 only online. In order to facilitate submission of budget proposals from the level of the Drawing & Disbursing Officer (DDO) for Non-Plan proposals and from Controlling Officer in case of Plan proposals, a separate module has been developed in iFMS platform for facilitating submission of budget proposal by Drawing & Disbursing Officer (DDO) to Controlling Officer to Administrative Department for Non-Plan proposals and from Controlling Officer to Administrative in case of Plan proposals. Administrative Department after due scrutiny of the consolidated budget proposal of the Controlling Officers will seamlessly transfer to Finance Department using Online Budget Compilation System in Secretariat LAN using URL http://onlinebudget.gov.in/beta/.

(ii) The Non-Plan Budget part of the budget preparation module of iFMS provides facility for initiation of proposal by Drawing & Disbursing Officer (DDO). The Drawing & Disbursing Officer (DDO) to Controlling Officer to Administrative Department mapping has been done in the budget preparation module of iFMS. All the Drawing & Disbursing Officers (DDO) are to submit Non-Plan budget proposal through iFMS to the concerned Controlling Officer(s). The Controlling Officers are required to submit the consolidated proposals of all DDOs under their control to the Administrative Department using iFMS platform. The consolidated proposal of all Controlling Officers of an Administrative Department will be transferred from iFMS to the “Online Budget Compilation System” seamlessly through web service. The Administrative Departments after scrutiny of the consolidated proposal will submit the same to Finance Department using Online Budget Compilation System in Secretariat LAN.

(iii) Similarly, Plan proposals for the Supplementary Statement of Expenditure, 2016-17 shall also be initiated in the budget preparation module of iFMS. The Controlling Officers are required to submit the proposal to the Administrative Department using iFMS platform. The Controlling Officer shall enter their Plan proposals using the chart of account. The existing charts of account schemes are linked to the respective heads of development resource
head. In case of entering new schemes/chart of account, the Controlling Officers are required to link it to the appropriate heads of development resource head by selecting from the list. The proposals submitted by the Controlling Officers are to be scrutinized by the concerned Administrative Department and the consolidated proposal is to be submitted by the Administrative Department. The consolidated proposal of all Controlling Officers of an Administrative, Department will be transferred from iFMS to the "Online Budget Compilation System" (BETA) seamlessly through web service. The heads of development-wise proposal would be available to the Planning & Convergence Department in BETA in the URL [http://onlinebudget.gov.in/beta/](http://onlinebudget.gov.in/beta/). Planning & Convergence Department shall allocate ceiling online as per heads of development. The Administrative Departments shall distribute the ceiling online among the development sector schemes which shall be approved by Planning & Convergence Department online. The Administrative Departments would be required to submit the plan proposal in charts of account to Finance Department using Online Budget Compilation System in Secretariat LAN using URL [http://onlinebudget.gov.in/beta/](http://onlinebudget.gov.in/beta/). The Plan proposals are also required to be submitted only online. Proposals are no more required to be submitted in hard file.

(iv) While submitting the proposals for Supplementary Statement of Expenditure, 2016-17, the Administrative Departments would be required to indicate that funds required cannot be provided through re-appropriation and then identify savings under some units of expenditure to make provision afresh or by way of augmentation in some other units of expenditure through re-allocation. On previous occasions it was noticed that actual availability of funds in some units is less than the amount of savings located by the Administrative Department from that unit at the time of taking supplementary provision. In order to ensure availability of adequate funds equivalent to savings located, the Administrative Departments would now be required to indicate availability of funds under a particular unit in iFMS and block the said savings under that unit until it is utilized through Supplementary linked surrender/re-appropriation. If the Administrative Departments intend to locate savings against funds allotted to the Field Offices, they would be required to first withdraw the required amount of allotment from the Field Offices and block the amount till provision is made in the supplementary Statement of Expenditure and then enabling Supplementary linked surrender/re-appropriation orders are issued by Finance Department. iFMS will block the allocation identified as savings and not allow any further distribution utilization till the process of Supplementary linked surrender and
re-appropriation is over. Training to all Controlling Officers/Administrative Departments will be imparted for this module.

11. Time Schedule

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

   (a) In case of non-plan the proposals should be submitted online to Finance Department latest by 25.10.2016.

   (b) The plan proposals should be submitted to Planning and Convergence Department by 25.10.2016. The Planning and Convergence Department shall communicate ceiling to Administrative Departments by 03.11.2016. The Administrative Departments shall make scheme-wise distribution of the ceiling and submit it to the Planning and Convergence Department by 25.11.2016 for concurrence.

   (c) The Plan proposals after concurrence of Planning & Convergence Department should be submitted to Finance Department by 09.11.2016

(ii) The system will not allow processing of budget proposals after the due date as mentioned above. Hence, due care should be taken to stick to the stipulated deadlines

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

Yours faithfully,

Sd/-
Principal Secretary to Government
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
***
No. 28643/F., Dated the 25.10.2016
FIN-BUD1-BT-0011-2016

From

Sri T. K. Pandey, I.A.S.
Principal Secretary to Government.

To

All Secretaries to Government.

Sub: Proposals for Supplementary Statement of Expenditure for the financial year 2016-17 – Extension of date for submission of Budget Proposal.

Sir / Madam,

I am directed to say that all Departments were requested to submit the proposal for Supplementary Statement of Expenditure, 2016-17 by 25.10.2016. The process requires initiation of the proposal and location of savings using iFMS by the Controlling Officers and submission of the same to the Administrative Department using iFMS platform. The consolidated proposal of all Controlling Officers of an Administrative Department will be transferred from iFMS to the “Online Budget Compilation System” seamlessly through web service.

2. Some of the Administrative Departments have requested for extension of time for submission of Budget proposal, as the process require submission and aggregation of the proposal at different levels. Since, there is change in the process of submission of the proposal, the Controlling Officers and Administrative Departments required some time to familiarize them with the new system. Keeping in view the difficulties encountered by the Controlling Officers/Administrative Departments, the last date for submission of Non-Plan proposal to Finance Department and plan proposals to P & C Department is extended till 28.10.2016.

I would, therefore request you to kindly ensure timely submission of the proposal for Supplementary Statement of Expenditure, 2016-17 pertaining to your Department.

Yours faithfully,

Sd/-

Principal Secretary to Government

It has come to the notice of Finance Department that a Resolution bearing No. 56321/F dated 24.12.2012 under the signature of Principal Secretary to Government, Finance Department is being circulated among Government Departments/Offices.

2. It is clarified that Resolution No. 56321/F dated 24.12.2012 purportedly issued by Finance Department is a fake and no such resolution has been issued by Finance Department.

3. Accordingly, all Departments of Government/Heads of Department and other offices are advised not to take cognizance of this fake resolution being circulated in the Government Offices. In case, any decision/action has already been taken basing on the aforesaid resolution, the same may be reviewed and revoked immediately.

Sd/-

(A.K. Mishra)

OSD-cum-Special Secretary to Govt.
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

***

No. 30554/F
FIN-BUD-5-MISC-0009/2012

ADDENDUM

Bhubaneswar, the 11th November, 2016


The following proviso shall be inserted below para-5 (b) (ii) of the Finance Department Resolution No.31715/F., dated 04.09.2012

“Provided further that in case of disengagement of a Causal labourer conferred with “Temporary Status” on the ground of incapacitation as per Para 5(b) (vii) before attaining the age of 60 years, one time ‘cessation of engagement’ benefit of R.1.5 lakh will be paid to him or his /her surviving family members in case of death of the person concerned before receiving the benefit.”

Sd/-

(A.K. Mishra)
OSD-cum-Special Secretary to Govt.
OFFICE MEMORANDUM

Sub: Opening of “Deposit Accountant” for Government of Odisha in Banking Department of Reserve Bank of India for Electronic Receipt of Central Assistance and other State Government dues-Operational Requirement and Accounting and Reporting procedure.

Various Government of India agencies and autonomous bodies have been asking for details of State Government account for credit of Central Assistance and other State Government dues electronically. Keeping in view the above requirement, the State Government in Finance Department have opened a “Deposit Account” with Reserve Bank of India, Banking Department, Bhubaneswar for all electronic receipts of the State Government. Details of the said account are as follows:

<table>
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<tr>
<th>Description</th>
<th>Details</th>
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<td>Account Number</td>
<td>01625901002</td>
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<tr>
<td>Account Name</td>
<td>Odisha State Receipt Account</td>
</tr>
<tr>
<td>Bank Name</td>
<td>Reserve Bank of India, Bhubaneswar</td>
</tr>
<tr>
<td>IFSC Code</td>
<td>RBIS0BBPA01</td>
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</table>

2. This Account will be earmarked for all electronic receipt of the State Government and hereafter referred to as the designated account. Though Government of India Ministries ideally transfer fund through RBI Advice procedure, at times they adopt the method of transferring the fund through other instruments. In such case, this Deposit Account would be in operation.

3. The line Ministry of Central Government or Central Government Agency will advise State Finance Department about release of Central Assistance under any CSS to the designated Account opened by the State Government with Reserve Bank of India, Banking Department, Bhubaneswar. A Copy of the sanction order of the Ministry would be made available to Accountant General By Finance Department for verification of correctness of classification.
4. Finance Department will generate an off-line chalan for crediting the amount of Central Assistance released by the line Ministry/Agency of Central Government under the Head of Account: **1601-Grant-in-Aid from the Centre-02-Grants for the States/Union Territories Plan Schemes-101 Block Grants.**

5. The Off-line challan so generated shall be presented in the Reserve Bank of India, Banking Department – Bhubaneswar along with the advice receive from Ministry/Central Government Agency for recoding the receipt of Central Assistance through designated account and generation of e-scroll.

6. Reserve Bank of India, Banking Department, Bhubaneswar will furnish original challan to Finance Department and transmit the duplicate the triplicate copy of the challan to the Cyber Treasury along with the electronic scroll for accounting. The Reserve Bank of India, Banking Department, Bhubaneswar will report these receipts to the Reserve Bank of India Central Accounts Section, Nagpur and the Accountant General (A&E), Odisha along-with other receipt transactions of the State Government originating from the State Government Treasuries. Cyber Treasury will monitor the balance outstanding in Deposit Account to ensure that no balances remain accumulated in the account.

The above arrangement will operate till the Odisha Treasury Portal is enabled to handle NEFT/RTGS based electronic receipts online.

\[\text{Sd/-} \]
\[(Tuhin Kanta Pandey)\]
\(\text{Principal Secretary to Government}\)
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

***

No. 33099/F., Dated the 07.12.2016
FIN-WF2-BT-0010-2016

CORRIGENDUM

In the Finance Department office Memorandum No. -32098/F., Dated 29.11.2016 Account name – “Odisha State Receipt Account” may be read as “ODISHA STATE RECEIPT ACCOUNT ”

All other matters shall remain unchanged.

Sd/-

Additional Secretary to Government
From

Sri T.K. Pandey, I.A.S.
Principal Secretary to Government

To

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


Sir/Madam,

I am directed to say that the process of formulation of Revised Estimates for 2016-17 and Budget Estimates for 2017-18 shall have to be initiated and completed in time so as to enable Finance Department to present the budget in the Odisha 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 Odisha Budget Manual for formulation of Budget Estimates. The following supplementary instructions are to be taken into consideration while framing the Revised Estimates for the current year 2016-17 and Budget Estimates for the financial year 2017-18.

2. The Odisha Fiscal Responsibility and Budget Management (FRBM) Act, 2005 mandates to generate revenue balance and contain the Fiscal deficit within 3.5% of GSDP provided the debt to GSDP ratio is less than or equal to 25%, the interest payment to revenue receipt (IP/RR) ratio is equal to or less than 10% and there is no revenue deficit in the year in which the borrowing limits are fixed and the immediate preceding year. The additional borrowing of 0.5% of GSDP is allowed subject to fulfillment of these conditions, which necessitate rationalization and prioritization of revenue expenditure as well as
augmentation of revenue receipts. The Budget formulation is to be based on the Macro-economic situation as reflected in estimates of GSDP, stipulations of FRBM Act as well as Annual Borrowing Ceiling communicated by Government of India.

3. On the recommendations of 14th Finance Commission, Government of India have increased the Devolution from 32% to 42% of the net divisible pool. However, 8 Centrally Sponsored Schemes (CSS) have been delinked from Central Assistance and there is an increase in State Share in the sharing pattern for other CSS. The NITI Aayog Office Memorandum No. O-11013/02/2015-CSS & CMC Dated 17th August, 2016 spells out the detailed guidelines on the rationalization of Centrally Sponsored Schemes and sharing pattern of the CSS (at Appendix-I). The existing sharing pattern would continue for the core of Core Schemes, whereas Core Schemes will have sharing ratio of 60%:40% between Centre and State and for Optional Schemes, the sharing will be on 50%:50% basis. The existing 66 CSSs have been rationalized into 28 umbrella schemes. In the changing scenario, the additional devolution to be received from Government of India is to be utilized to provide additional State share for the CSS and to provide funds for continuing activities which were undertaken in delinked CSS and discontinued State Specific and Sector Specific schemes.

4. Besides, the State Government on their own are implementing several schemes for the benefit of the common man such as Biju KBK Yojana, Gopabandhu Grameen Yojana, Biju Gramjyoti Yojana, Biju Saharanchyal Bidyutikaran Yojna, Biju Pukka Ghar Yojana, Madhubabu Pension Yojana, MAMATA, Construction of Check Dams in water deficit areas and distribution of subsidized rice to BPL families etc. A number of new and innovative schemes have also been introduced during the current financial year. All these State Sector Schemes require large commitment for financial resources. Besides, in order to achieve Revenue balance during 2017-18, unproductive revenue expenditure is to be curtailed. Keeping all these in view, utmost care is to be taken while preparing the RE for 2016-17 and Budget Estimates for 2017-18.

5. **Receipts for 2016-17 (Revised Estimates) & 2017-18 (Budget Estimates)**

5.1 **Revised Estimates of Receipts, 2016-17:**

(i) Pre-actuals of the State's revenue receipts for the year 2015-16 have been made available to the State Government by the Accountant General (A&E), Odisha. The Revised Estimates for 2016-17 are to be formulated on the basis of
the previous year’s actuals, current year’s trend and any other specific factors, which may increase or decrease revenue in course of the year. Special emphasis is to be given on collection of arrears and pursuing disposal of cases pending in different courts of law.

(ii) As pointed out earlier, a number of new schemes are being implemented which require resource commitment. This has resulted in a higher State Plan Outlay for the year 2016-17 with Enhanced level of Capital Investment for accelerating economic growth. Thus, there is a tremendous pressure on State’s resources. All these call upon all concerned to mobilize adequate resources to fund the requirements.

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

(iv) Loans outstanding as on 1.04.2016, recovery fallen due during 2016-17 etc. in respect of loans sanctioned by Government to PSUs, Cooperatives, Local Bodies and Govt. servants etc. should be furnished in proforma at Annexure-I (A).

5.2 Budget Estimates of Receipts for 2017-18:

(i) The estimate of revenue and other receipts of the State Government should be prepared taking into account the need to enhance collection. While estimating revenue receipts for 2017-18, the factors indicated in para-5.1 (i) may also be taken into account. In no case, the estimates of Own Tax revenue for the year 2017-18 shall be less than 15% over the 2016-17 (Revised Estimates). Estimates of revenue receipts for 2017-18 should be shown in Annexure-I.

(ii) Revenue Estimates for 2017-18 should indicate anticipated receipts from additional resource mobilization measures implemented or likely to be implemented during 2017-18.

(iii) Non-Tax Revenue is estimated to grow @ 7%-8% as per the Medium Term Fiscal Plan. Receipt of Non Tax Revenue from sources such as interest, dividend, various user charges, receipts from forest and mining sector have not been uniform in the past. This is primarily on account of poor financial position of different PSUs/ Cooperatives/ Corporations in which Government have a significant stake in the form of investment in share capital or as loan.
**Interest receipt :** Bulk of the interest receipt of the State Government during the previous years has been on account of cash balance investment. The interest receipt on the loans to PSUs has been abnormally low mainly because of default by the PSUs. Administrative Departments should take up the matter with the PSUs under their control for payment of interest on loans from the State Government regularly, so that the receivable on this account is taken in the resource estimates. The position of Interest due/ outstanding on loans sanctioned by the State Govt. to PSUs/ Cooperatives/ Local Bodies etc. loanee-wise should also be furnished along with the steps taken to recover the dues in **Annexure – IV.**

**Dividend receipt :** Dividend is received regularly only from Odisha Mining Corporation (OMC) and some of the profit making Power Sector PSU generating Thermal Power. However, all profit making PSUs should pay dividend in terms of the Dividend Policy of the State Government vide FD OM No-3980/F Dated 17.02.2016. Administrative Departments should pursue with the PSUs under their control for timely payment of dividend to the State Government as per the State Dividend Policy and accordingly estimate the dividend receipts. The Administrative Departments should also indicate the position of dividend receipt/ receivable from PSUs/ Companies under their jurisdiction in **Annexure – V** in terms of the Dividend Policy of the State Government vide FD OM No-3980/F Dated 17.02.2016.

**Irrigation and Industrial water rates :** Successive Finance Commissions have recommended that receipts from irrigation sources should cover the O & M cost incurred for the upkeep of various irrigation projects. In order to ensure commercial viability of irrigation projects, the 13th Finance Commission have adopted the principle of progressive recovery of current costs incurred on maintenance of irrigation works for projecting receipts under this item. At present, however, the State’s collection from Irrigation and Industrial Water Rate covers a portion of total expenditure towards operation and maintenance. Since there is low productivity of agriculture and the per capita income of people engaged in agriculture is low, there is not much scope for increasing the rates to ensure full cost recovery. Hence, emphasis should be given to optimize receipts from Industrial Water Rate in order to cover the O & M cost incurred for the upkeep of the projects.

**Mining Royalty :** Collection of royalty from mineral sources is dependent on extraction and disposal of mineral ores, market demand and rates of royalty. Due to falling Iron ore price in the international market, collection of mining revenue during last 3 years has been far from satisfactory. However, the Iron
ore price has bottomed out and now it is looking up. Accordingly, the mining revenue for 2017-18 (Budget Estimates) should be estimated with growth of at least 10% over the revised estimates for 2016-17.

**Receipt from Forestry Sector**: This was another major source of revenue which has shown wide fluctuations in collection. However, due to the recent decision of the State Government to increase the return to the Kendu leaf pluckers as a social security measure, the receipt from Forestry sector has gone down substantially during last 4 years. The revenue from the source has now stabilized at a lower level. Accordingly, the forest revenue for 2017-18 (Budget Estimates) should be estimated with growth of at least 10% over the Revised Estimates.

**Receipt from Water Supply & Sanitation**: The ratio of recovery of O&M cost for Water Supply & Sanitation is very low resulting in substantial amount of implicit subsidy. According to the 12th Finance Commission, implicit subsidies for departmentally run commercial activities need to be discouraged. Hence, there is need for taking pro-active steps like house-hold metering, timely revision of rates etc. to improve revenue collection from this source.

**User charges**: User charges are being collected in the hospitals and appropriated for maintenance expenditure through formation of Users’ Societies under the nomenclature Rogi Kalyan Samiti. This way the State Government are to a great extent relieved of the financial burden on account of maintenance expenditure. However, in certain cases, especially for vulnerable sections, water charges have been waived by the Government. Similarly in the veterinary sector user’s fees are being collected and appropriated by the society formed for development of livestock. The educational institutions in the higher education sector are running self-financing courses and utilizing the proceeds for meeting the expenditure relating to staff salary, teaching and learning equipment and infrastructure requirement. In the State museum and zoological park at Nandankanan entry fee are to be revised regularly to finance the cost of upkeep and infrastructure development.

(iv) However, keeping in view the additional expenditure commitments and higher outlay for Programme Expenditure, steps should be taken to augment State’s own revenue by at least 12.5% more than the previous period and reduce the unproductive expenditure as far as possible.
(v) Item-wise sources of revenue receipts recorded under Heads “Other Receipts” and “Miscellaneous” should be indicated in the estimate of receipts so that these items can be expedited in a transparent manner.

(vi) A list of organizations from which guarantee fees and dividends are due, should be furnished in a separate statement indicating the arrears as on 01.04.2016 and the current demand in Annexure-I (C).

(vii) **Capital Receipts**: Capital receipts can be broadly categorized as (a) Non Debt Capital Receipts, (b) Net Contribution from Public Account (Excluding net State Provident Fund) and (c) Public Debt

(a) **Non Debt Capital Receipts**: Non Debt Capital Receipts includes Recovery of loans and advances and Disinvestment proceeds. Recovery of institutional and non-institutional loans advanced by the State Governments is very poor. Mostly, the loans have been advanced to cooperatives, PSUs and Local Bodies. Many of them are in a bad shape financially and have not been able to discharge the loan liabilities as per the terms and conditions of the loans sanctioned. On the other hand, the advances sanctioned in favour of the Government servants are being collected as per the terms and conditions of the sanction order. Therefore, the receipt from the same is low and stagnant. Details of Budget Estimates for recovery of loans and advances for 2017-18 should be indicated separately in Annexure-I(B).

Disinvestment Proceeds: The proceeds of asset sale & disinvestment are mainly utilized towards clearance of liabilities of the PSUs. Though it will not provide large fiscal gains it will prevent future built up of liabilities and prevent the need for budgetary support to keep the loss making enterprises afloat. This will ultimately reduce the State Government liability and contingent liability. Therefore, in spite of an ongoing public enterprise reform programme, no amount is projected under disinvestment proceeds because those proceeds are first utilized to clear the liabilities of the concerned PSUs/Co-operatives.

(b) **Net Contribution from Public Account (Excluding net State Provident Fund)**: The cash outgo on account of higher expenditure will entail draw down from the temporary accumulation in the cash balance as there may be a mismatch between flow of revenue receipt and expenditure because of the recessionary trend in the economy. Taking into account Latest position of cash balances, the net contribution from Public account excluding State Provident Fund) would be estimated for the year 2017-18 by the Finance Department.
(c) **Public Debt:** The Odisha Fiscal Responsibility & Budget Management Act, 2005 has mandated to generate revenue balance by 2011-12 and contain the Fiscal deficit within 3.5% of GSDP and the State can avail additional borrowing to the extent of 0.5% of GSDP over and above fiscal deficit of 3% as mandated originally, if the IP/RR ratio is contained within 10% and Debt/GSDP ratio within 25%. Odisha is eligible for this additional borrowing, which increases borrowing limit for the year to 3.5% of GSDP. The annual net borrowing is also to be limited within the annual ceiling on borrowing to be communicated by Government of India. Within the overall ceiling, the priority is to arrange the borrowed fund from cheapest possible source. Receipt from NSSF is a costlier option. Hence, the State Government has opted out of the NSSF operations. However, the States is likely to receive its share towards redemption of State /Central Government NSSF securities. Under the present interest rate regime, State is rather inclined to prefer Project linked borrowing from NABARD & External Donor Agencies, open market loan and loan from GPF to other sources like NSSF which carry higher rates of interest.

**Net Provident Fund:** Net accrual from Provident Fund is to be projected keeping in view the amount likely to be contributed by the Government employees and the trend of withdrawal within overall limit of borrowing set under the FRBM Act and the comparative cost of borrowing from different sources.

**Negotiated Loans:** The State Government are not projecting any loan from LIC/GIC for the resources for the year 2017-18. However, higher loan receipt from NABARD on account of RIDF is to be anticipated as the number and cost of projects sanctioned in each tranche of RIDF is increasing from year to year. NABARD funding for RIDF projects is one of the cheapest source of borrowing. Besides, the State has the option to avail loan from NABARD to finance the State Share of the AIBP projects taken under NABARD funding. Keeping the infrastructural deficit of the State in the areas of Roads & Bridges, Irrigation & Flood Control, the loan receivable from NABARD is to be kept at the higher level. Departments will provide information as per Annexure-XVIII

**EAP Loans:** Loans from external donor agencies for Externally Aided Projects (EAPs) is one of the competitive sources of borrowing. Borrowing from this source is linked to the EAP projects and accordingly to be estimated for 2017-18 (Budget Estimates). Departments will provide information as per Annexure-XVII.
NSSF loan: Since Small Savings is a costlier source of borrowing, receipt from the sources will be estimated by the Finance Department to the extent the States is likely to receive its share towards redemption of State/Central Government NSSF securities.

Net SLR based Market Borrowings: In order of preference it is preferable to have more back to back EAP loans, RIDF Loans from NABARD, net accrual from GPF and market borrowings than NSSF loans. While RIDF and EAP loans are scheme/project specific, market borrowing and net GPF contribute to the general pool of Financing State Budget. Finance Department will take necessary action in this regard.

5.3 Collection of Arrear Revenue

(i) Arrear is revenue accrued but not realized. Realization of arrear revenue is one of the critical areas for financing the budget. Keeping in view the need for systematic monitoring of the arrears and prompt follow-up action to expedite collection either through legal or administrative measures, the State Government have put in place a Focused Arrear Recovery Monitoring System (FARMS).

(ii) Collection of arrears up to September, 2016 in respect of items of tax and nontax revenue receipts, need to be indicated along with anticipated arrears to be collected during the current year. The arrear position as on 01.04.2016 and the expected receipt there from during 2016-17 should be separately shown with justification. The report of the Comptroller & Auditor General of India on revenue receipts inter alia brings out the details of outstanding arrear tax and non-tax revenue and cases of under assessment/escapement from assessment/loss of revenue on account of short levy etc. Persistent efforts should be made to collect the arrears. Hence, list of all court cases in which revenue are locked up, the reasons of accumulation of arrears, steps taken to collect the same, arrear, if any collected/to be collected should be indicated year-wise along-with write up on action taken/contemplated on the observations of C&AG in the report for 2014-15 to be attached to Annexure-II & III (Tax & Non Tax Revenue).

5.4 Priority areas for augmentation of revenue while preparing Revised Estimates for 2016-17 and Budget Estimates for 2017-18

While making revenue estimates, the following aspects may be taken into consideration.
(i) Revenue likely to accrue on compliance to the observation of C&AG in their Report for 2014-15 and earlier years.

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

(iii) Implementation of recommendations of Expert Committee on Revenue Enhancement Measures and other Policy and Administrative Reform measures recommend/accepted to increase the revenue yield.

(iv) Revision of user fees wherever rates have not been revised for more than 3 years.

(v) Collection of arrear revenue.

(vi) Expeditious disposal of court cases involving substantial revenue implications.

6. **Expenditure for 2016-17 (Revised Estimates) & 2017-18 (Budget Estimates)**

6.1 **Revised Estimates of Expenditure for 2016-17**

Revised Estimates should be arrived at by adding to the actuals of first seven months (April –October, 2016) the requirements of the next five months, based on an appropriate calculation, such as the actuals of the corresponding six months of the previous year, that prevailed during that period and those that are anticipated in the current year. The Finance Department needs to ensure that the Revised Estimates of Expenditure for 2016-17 should be commensurate with Revised Estimate of Receipts. **Therefore, the Revised Estimates of Expenditure by the Departments must be based on realistic estimates of what can be spent and not merely a sum of Budget Estimates & Supplementary provision, if any.** Further, the Revised Estimates for the current year are prima facie the best indicator as to what the Budget Estimates for the coming year should be. It may be noted that mere inclusion of increased provision in the Revised Estimates carries with it no authority for incurring additional expenditure and does not dispense with the obligation on the part of the Department to obtain necessary supplementary grants or 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 2016-17 issued vide Finance Department letter No. 26643/F dated 29.09.2016 may be referred to.
6.2 Expenditure for 2017-18 (Budget Estimates) - Broad Guidelines

6.2.1 Plan/Non-Plan Merger:

(i) As a part of the fiscal and budgetary reforms programme, Government of India has done away with the long standing practice of classifying expenditure under ‘Plan and Non-Plan’ for preparation of Annual Budget, 2017-18, while retaining the distinction between Revenue and Capital expenditures. The reform has been undertaken on the basis of the policy decision to do away with the term 'Plan' while distinguishing expenditure on socio-economic welfare programmes and schemes in the wake of abolition of Planning Commission. Besides, a notion has widely gained ground among the policy-makers and officials across all levels that Plan expenditure is good and Non-Plan is bad. This bias in favour of Plan expenditure has led to a motivation for showing higher Plan expenditure and higher Plan sizes both at Central and State levels. Further, several factors such as shift of focus of Plan expenditure from capital to revenue expenditure and the process of transferring expenditure of old schemes to Non-Plan at the end of each Five Year Plan means, that a clear distinction cannot be drawn between Plan and developmental expenditures.

(ii) The Plan/Non-Plan bifurcation of expenditure has also led to a fragmented view of resource allocation among various programmes/ schemes. With this fragmented approach, it is difficult not only to ascertain the cost of delivering a service but also to link outlays to outcomes. Outcomes and outputs of programmes depend on total expenditure, Plan and Non-Plan put together and not merely on Plan expenditure. Plan and Non-Plan distinction in the budget is therefore, neither able to provide a satisfactory classification of developmental and non-developmental dimensions of Government expenditure nor an appropriate budgetary framework.

(iii) Government of India have decided to give effect to merger of plan/non-plan provisions in the Estimates for Budget 2017-18 and after conclusion of the 12th Plan period (2012-17). Accordingly, the State Government has also decided to make a similar arrangement for the Budget Estimates for 2017-18 for merger of plan and non-plan within the existing budgetary frameworks. With the removal of the Plan and Non-Plan distinction the focus of budgeting and expenditure classification will shift to revenue and capital expenditure, as has been envisaged in the Constitution of India. The emphasis on distinction between Revenue and Capital expenditures is not only in keeping with the constitutional requirement but would also form the basis of the policy formulation and resource allocation. This objective
of merger of Plan and Non-Plan schemes cannot be realized within the annual budget framework. Hence, there is a need for multi-year budgeting framework with medium term projection for each sector.

6.2.2 Multi Year Expenditure Framework (MTEF) :

(i) With the medium term perspective, the Finance Department will prepare projections of budgetary resources of the State Government including central transfers indicating the estimates of tax, non-tax and other receipts of the State for the budget year and the projection period in the medium term as per the Medium Term Fiscal Plan (MTFP) under the FRBM Act. Accordingly, a macro-level Medium Term Expenditure Framework will be prepared by Finance Department.

(ii) Further, in keeping with the spirit of holistic and medium term budgeting, the focus would be on top down budgeting where the resource priorities are guided by a medium and long term strategies. The yearly sectoral priorities and allocations would also accordingly be set. Based on the medium term allocations under the MTEF statement, the Departments would set a outcome/output framework. They would also accordingly carry out the scheme wise allocations. A beginning has already been made in 2016-17 with the MTEF statement brought out in the Budget at a Glance (expanded form) indicating the revenue and capital allocations of the State for the current financial year and next two financial years. The Departments are to bring out the MTEF for their Department separately for the year 2017-18 after the Budget 2017-18 clearly indicating the priorities and allocations in medium term.

6.2.3 Classification/Categorization of State Government expenditure :

With the elimination of Plan and Non-Plan distinction, the existing formats of various budget documents will be revised which will distinguish allocation in terms of revenue and capital expenditure and not in terms of Plan and non-Plan as is being shown currently in the budget documents relating to Expenditure within the Revenue and Capital components. The State government expenditure would now be classified into following four broad categories.
A. Administrative Expenditure:
   (i) Establishment, Operations and Maintenance (EOM) Expenditure;
   (ii) Debt Servicing Expenditure

B. Programme Expenditure:
   (i) State Sector Schemes;
   (ii) Central Sector Schemes;
   (iii) Centrally Sponsored Schemes;

C. Disaster Response Funds:
   (i) State Disaster Response Fund;
   (ii) National Disaster Response Fund

D. Transfers from State:
   (i) Union Finance Commission Transfers to Local Bodies
   (ii) State Finance Commission Transfers to Local Bodies
   (iii) Other Transfers

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### Administrative Expenditure:

#### (i) Establishment, Operations and Maintenance (EOM) Expenditure

The Establishment, Operations and Maintenance (EOM) Expenditures of the State will include all the establishment related expenditure of the Departments and expenditure on maintenance and upkeep of the assets. The budgetary proposals for this section will include establishment expenditure on attached and subordinate offices, on various heads related to establishment viz. salaries (except salaries built into the Programmes as administrative overheads), medical expenses, wages, overtime allowances, foreign travel expenses, domestic travel expenses, office expenses, materials and supplies, publications, advertising and publicity, training (if new object head is opened) other administrative expenses, POL., cost of ration, clothing and tent age, professional services, rent rates and taxes, royalty, pensionary charges, rewards and minor works, motor vehicles, information technology etc. Besides, this would include maintenance of physical infrastructure in Irrigation, Energy, Roads & Bridges, Buildings, Water Supply, Sewerage & Sanitation management etc.
(ii) **Debt Servicing Expenditure**

The Debt Servicing Expenditure will include both debt repayment and interest payment liabilities of the State Government.

**B. Programme Expenditure**

(i) **State Sector Schemes**

State Sector Schemes will include State's own Schemes (Both existing State Plan and Non-Plan), Externally Aided Projects (EAPs) and projects taken under RIDF funding. These may also include establishment expenditure of the Schemes and scheme-based transfers to Public Sector Enterprises and Autonomous Agencies.

(ii) **Central Sector Schemes**

The Central sector schemes will include all those schemes which are funded and implemented by the Central Agencies viz. Ministries/Departments or its various agencies like the autonomous bodies and other special purpose vehicles. The Scheme specific establishment expenditure will also be included in the Central Sector Schemes.

(iii) **Centrally Sponsored Schemes**

This will include all Centrally Sponsored Schemes (CSS) for which Central Assistance is received by the State Government. This will also include other Central transfer to States for schemes like SRE, MPF under Non-Plan and schemes hitherto shown under Centrally Sponsored Schemes (CSP). Provision for the schemes would be made for the Central Assistance along-with corresponding State Share. These may also include establishment expenditure of the Schemes and scheme-based transfers to Public Sector Enterprises and Autonomous Agencies.

There will henceforth be no Five Year Plan after conclusion of 12th Five Year Plan. However, Finance Department will carry out estimation of resources for funding all expenditure including the Programme expenditure and communicate the resources for Programme Expenditure to Planning & Convergence Department.
C. Disaster Response Funds

(i) State Disaster Response Fund

Provision for State Disaster Response Fund (SDRF) will be made against the Central Assistance to be received for SDRF and corresponding State Share.

(ii) National Disaster Response Fund

Provision for National Disaster Response Fund (NDRF) will be made against the anticipated Central Assistance from NDRF.

D. Transfers from State:

(i) Union Finance Commission Transfers to Local Bodies

Grants for Local Bodies recommended by Central Finance Commission (CFC) will be booked under this category.

(ii) State Finance Commission Transfers to Local Bodies

Grants for Local Bodies recommended by State Finance Commission (SFC) including assignments and devolutions and any other Grants and subventions to local bodies will be booked under this category.

(iii) Other Transfers

Any other transfers from the State Government, which are not covered under the above two sub- categories would be booked under this category.

6.2.4 Estimation and Allocation of Budgetary Resources:

After completion of the exercise of estimation of resources for the Department-wise ceiling for Establishment expenditure, Maintenance Expenditure as well as transfer to local bodies, repayment obligations other than Open Market Borrowing and Miscellaneous Capital Outlay will be determined by Finance Department. Finance Department will indicate the resource estimation for Programme Expenditure in 2017-18 (Budget Estimates) as indicated in Para-6.2.3. The Planning and Convergence Department, jointly with Finance Department will make Department/Resource wise allocation of budgetary resources in respect of Programme Expenditure based on the resource estimates firmed up by Finance Department. For the Central Sector Schemes, the budgetary allocations would be based on indications received from Line Ministries about annual budgetary allocations.
6.2.5. Priority Areas for Budgetary allocation

(i) Increase in capital outlay with emphasis on completion of on-going investment project / capital works.

(ii) Adequate provision of funds for resource tied up schemes such as EAP, Central Sector, Centrally Sponsored Schemes, RIDF, Finance Commission Grants, SDRF etc.

6.2.6 Convergence of Budgetary and Extra-Budgetary Resources for Budgetary allocation

Convergence of extra-budgetary resources to budgetary resources and between budgetary resources is to be made a part of the budgetary exercise to ensure productive output. Convergence Cell of Planning and Convergence Department will rigorously pursue convergence across the Departments and across the resource envelopes for effective utilization of resources under budgetary resources, Public accounts and various off-budget resources such as District Mineral Foundation, CAMPA Fund, Welfare Cess for Construction of workers & other cesses, different funds under various sectoral policies, Corporate Social Responsibility obligation etc.

7. Guidelines for preparation of estimates of Establishment, Operation and Maintenance (EOM) expenditure:

7.1 Salary i.e. Pay, DA, HRA and Leave Encashment

(i) The State Government have constituted a Fitment Committee to consider implementation of recommendations of 7th Central Pay Commission for the State Government employees and pensioners. The recommendations of the Fitment Committee are awaited. Hence, the proposals for salary are to be submitted as per the existing pay structure. However, in case any changes are required to be made in the provision, in case of implementation of recommendations of 7th pay commission, necessary modification in salary provision would be made by Finance Department at the time of finalization of annual budget. Accordingly, the Administrative Departments are to submit proposals for Salary i.e. Pay, DA, HRA, Leave Encashment etc., on the basis of the following principles:

(ii) There shall be no salary provision against the vacant posts except in cases where Finance Department has explicitly allowed filling up of vacancies.
Due provision shall be made for newly recruited personnel in different sectors such as police, health, education etc.

(iii) Adequate provision shall be made for the NMR/Work charged/ J.C. employees, who have in the meantime been regularized. Also provision shall be made for NMR employees who have been converted to work charged employees in Works, R.D., W.R. and H & UD Departments.

(iv) HRMS data should be compulsorily used for estimation of salary requirement.

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

(vi) Provision of **DA @ 150% on \((\text{Basic pay} + \text{Grade Pay})\)** should be made for 2017-18. However, additional DA dose, if any, to be released during 2017-18, shall be worked out in Finance Department keeping in view the availability of resources.

(vii) House Rent Allowance may be provided @ 15% of the \((\text{Basic Pay} + \text{Grade Pay})\) or the actual house rent being paid during 2017-18, whichever is less.

(viii) In order to make adequate provision for salary in the Budget Estimates for 2017-18, it is necessary to ascertain the particulars of staff position. The required information should be furnished in **Annexure- VI & VII** indicating the sanctioned posts, 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, MHW (Male/ Female) under H&FW Department and police personnel in uniform under Home Department may be submitted in **Annexure- VIII** without which pre-budget scrutiny meeting shall not take place. It is to be compared with the compiled data furnished in the Annual Establishment Review uploaded in the Treasury Portal.

(ix) Additional requirement on account of grant of RACPS if any shall also be mentioned for assessment of the total requirement on account of salary.

7.2 Salary provision for appointments on consolidated/ contractual salary:

(i) In certain cases, in lieu of abolition of posts or otherwise, if fresh creation of posts on consolidated pay/ contractual, salary has been made with the
concurrence of Finance Department, consolidated pay required for such contractual appointees should be separately worked out indicating the details of contractual posts sanctioned, the rate of consolidated pay and requirement for full financial year 2017-18. **This should be shown separately as consolidated pay for contractual appointees.**

(ii) Requirement of funds for those contractual appointees with consolidated salary, who are likely to be regularised with regular scale of pay with allowances in accordance with State Government Policies/ Rules should be proposed as per para-7.1 and should not be included under para-7.2.

7.3 Grant-in-Aid

(i) **Grant-in-aid towards salary:** The estimates of grant-in-aid salary should be accompanied by the information in *Annexure-IX*. School & Mass Education Department and Higher Education Department are to furnish separate information in *Annexure- IX (A) & IX (B)*. The proposal for grant-in-aid salary should be made against the distinct Object Head “921- Grant-in-aid towards salary”.

(ii) **Grants for creation of Capital assets:** A portion of the grant-in-aid provided to the grantee institutions are earmarked for creation of physical assets. The proposal for such nature of expenditure should be proposed in the distinct Object Head “908- Grants for creation of Capital Assets”.

(iii) **Other Grants:** Grants provided for purposes other than salary and asset creation are to be shown against distinct Object Head “918-Grant-in-aid - General (Non-Salary)”.

7.4 Salary/ wages for work charged/ J.C. employees/ NMR/ DLR

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

7.5 Non-Salary Items

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

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

(iii) Provision in respect of new schemes may be proposed only with the prior concurrence of Finance Department and P&C Department with details of the source of funding and objective of the scheme.

(iv) The recommendations of the Departmentally Related Standing Committee should be examined by Administrative Departments having regard to the availability of budgetary allocations. Accordingly, proposals may be submitted to Finance Department for provision of funds which have been accepted by the Administrative Department.

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

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

(vii) Estimates should be based on the actuals of the preceding years and also on the proposed Revised Estimates for 2016-17. The variations between 2016-17 (Budget Estimates), 2016-17 (Revised Estimates) and 2017-18 (Budget Estimates) should be properly explained. Reasons for such variation should be specified scheme-wise and only the minimum requirements should be provided. The estimates should be framed keeping in view the instructions issued from time to time relating to measures to enforce economy in expenditure.
(viii) Unspent balances, as on 31st March, 2015 with grantee/loanee bodies which receive more than Rs.1.00 crore grants/loans during 2015-16 (separate details of each body) should be furnished along with status of pending UCs in respect of grant-in-aid in Annexure-XI.

(ix) **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”.

(x) **Provision of Scholarships & Stipends**: Full provision of stipends for SC/ST & Other Backward students and scholarship for eligible students in Schools and Colleges should be made. This should be justified indicating expenditure incurred during 2015-16 and 2016-17 and likely level of expenditure during 2017-18. Details of students’ strength and the rate should be indicated and calculation sheet should be provided to justify the requirement proposed in view of surrender of such provision in the previous years. All the three related Departments namely, School & Mass Education Department, Higher Education Department and ST & SC Development and Minorities & Backward Classes Welfare Department should make necessary arrangement for direct transfer of the amount to the recipient’s account.

(xi) **Professional and Consultancy Support to Departments**: Support for Professional and Consultancy Services for implementation of Government Schemes and programmes including monitoring & evaluation and other specific tasks shall be provided in the Budget for 2017-18. The Departments are required to come up with proposal with detail justification for lump sum support for Professional and Consultancy Services. The remuneration of retired Government personnel hired as consultants should also be met from this unit. In case, the Departments have been meeting such remuneration from “Other Contingencies” unit, in the past, this practice may need to be changed and such expenditure should be provided and borne from this unit.

(xii) **Provision for RCM**: The provision of RCM for 2017-18 should be taken at par with the provisions of 2016-17.

(xiii) **Provision for Motor Vehicles**: Provision under Motor Vehicle will be taken at an increased rate of 10% over the original Budget Estimates for
2016-17. The complete position of vehicles should be furnished in Annexure-XII. It should however be borne in mind that there will be no provision for new vehicles in the Budget Estimates, 2017-18 except on replacement basis. Purchase of new vehicles shall be governed by instructions issued by Finance Department from time to time.

However, hiring of vehicles is encouraged for office use where ever necessary for discharging public services. The detailed guidelines for hiring of vehicles along with entitlements and rates is brought out in FD OM No-27037/F dated 08.10.2015. Provision for hiring of vehicles may be proposed as per the above circular. Provision for purchase/hiring of vehicles should be made under the Unit “Motor Vehicles”.

(xiv) **LTC** : Provision for LTC for 2017-18 (Budget Estimates) shall be taken at par with the provisions of 2016-17.

(xv) **Rent, Rate & Taxes (RRT)** : Full provision for Rent may be made in respect of Govt. offices functioning in private buildings based on the Fair Rent Certificate or higher rent sanctioned by competent authority. Steps should be taken to shift Govt. office running in private building to Govt. accommodation.

(xvi) **Provision for Municipal Taxes to be made in full** : All Departments and organizations should ensure full payment of municipal taxes wherever it is due and accordingly, required budget provision should be made and such payment must be ensured in time.

(xvii) **Provision for Water Charges** : There should be full provision for water charges payable by the concerned Departments. It shall be the responsibility of the concerned Administrative Departments/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.

(xviii) **Provision for Electricity Charges** : Instructions have been issued in Finance Department vide Letter No-3842(230)/F dated 08.02.2013 to the effect that :-

   a. All Government Offices will not be required to make any payment towards Arrear Electricity Dues pertaining to the period up to 31.3.2012 which would be settled by Finance Department against the receivables from GRIDCO and the DISCOMs.
b. If any payment has been made after 1st April, 2012 towards Arrear Electricity Dues by any Government Office, it is to be adjusted against the current Electricity Dues for the period beginning from 1st April, 2012.

c. Besides, arrear dues for the year 2013-14 onwards should be assessed along with the additional requirement for the current financial year on account of enhanced tariff and advance payment; if any for prepaid Energy Meter in terms of Energy Department Letter No.2323 R&R-1/2013(Pt) dated 16.03.2013.

All Administrative Departments are, therefore, requested to assess the current requirement of Electricity Dues on the above lines and propose for full provision for current requirement of electricity charges. Requirement for payment of arrear electricity dues pertaining to period from 1st April, 2012 onwards can also be proposed. It shall be the responsibility of the concerned Administrative Departments/ Controlling Officers to realistically project the requirement. Any delayed payment surcharge levy shall be the personal responsibility of the concerned Head of Office/ DDO.

(xix) Maintenance Expenditure of Capital Assets

(a) Provision should be made for maintenance and upkeep of capital assets consistent with the recommendations made by the 14th Finance Commission for the financial year 2017-18. 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 endeavor 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, Rural Development Department, Housing & Urban Development Department and Water Resources Department) and get the same vetted by the Finance Department preferably before the commencement of the financial year 2017-18. Departments can engage professionals for preparation of Annual Maintenance Plan (AMP) so that it is prepared before presentation of annual Budget.

(c) The information relating to estimates for the minor works’ grants is to be furnished in Annexure-XIII and the estimate of wages/work charge establishments under Minor Works grants is to be indicated in Annexure-XIV. The requirement of fund for maintenance of capital assets is to be given in Annexure-XV.

(xx) Other Non-Salary Items

Provision of funds towards telephone, TE and OC shall be increased by 5% of original budget provision of 2016-17.

7.6 Composite Grants and Appropriation Controlled by Finance Department and Pension:

(i) Interest Payment: In case of demand related to Interest Payments, the estimates for interest on provident fund balances of employees and on various deposits in the Public Account including Reserve Funds, deposits of Commissioners of Payments and other items for inclusion in the Appropriation “Interest Payments” will be prepared by Finance Department.

(ii) Loans and Advances: Loans and Advances to Government servants and Miscellaneous Loans to PSUs and other entities in the form of Ways & Means advance and amounts advanced under the One Time Settlement Scheme for squaring up of defaulted guaranteed loans are covered under loans and advance sanctioned by the State Government. The estimates of loans to Government servants should be accompanied by a Statement indicating actual disbursements under each category of advance during the preceding three years, actual expenditure in the first 6 months of the current financial year and requirement for the financial year 2017-18. The estimates and actuals may be furnished by the Administrative Departments/Budget Controlling Officers in the form at Annexure-XXII (A).
(iii) Repayment of Internal Debt and Repayment of loans to Centre: Repayment of Internal Debt and Repayment of loans to Centre has been estimated taking into account the repayment schedule of the existing loans in the debt stock of the State Government and the loans to be projected for the year 2017-18.

8. Programme Expenditure:

(i) The ceiling for Programme Expenditure under various sectors and the Department-wise ceiling for 2017-18 will be communicated separately by Planning and Convergence Department. On the basis of ceiling communicated by Planning and Convergence Department, the schemes should be revised, firmed up and cleared through the pre-budget scrutiny meetings. The list of new works for the year 2017-18 may be furnished to the Finance Department in Annexure-XVI.

(ii) In addition to these statements regarding BE, expenditure incurred, reimbursement claim filed, anticipated expenditure in 2016-17 and 2017-18 in respect of projects under EAP and RIDF shall be furnished to P & C Department for realistic assessment and provision of funds in Annexure-XVII and XVIII. Specific provision should be made for external assistance received/to be received under the direct payment procedure for accounting adjustment of payment made directly to contractors/consultants by the Donor Agency. In case of pipeline projects, the status of preparatory action should be indicated. Earmarked resources such as NABARD Assistance under LTO, RIDF and other EAP allocations, should be proposed in correct proportion so that there would be no scope for diversion of tied up resources to finance the untied schemes.

(iii) Departments executing public infrastructure projects (like irrigation, roads and bridges, water supply and power projects) may make appropriate provision for survey & investigation, preparation of project reports, land acquisition, forest, environment clearance and other regulatory clearances. Such provision will facilitate completion of pre-project activities and timely execution of the projects when they are grounded.

(iv) To ensure preparation of schemes/programmes in time, Administrative Departments are to prioritize the programmes assuming a usual increase over allocation for 2016-17 pending communication of exact allocation by Planning and Convergence Department.
(v) The Budget Estimates for Centrally Sponsored Schemes (CSS) is to be based on firm commitment of the concerned Administrative Ministries of Central Government for funding the scheme and in accordance with the funding pattern approved by the concerned Ministries. In case there has been change in sharing pattern, proposal may be submitted for provision as per changed sharing pattern. The proposal for provision of funds for CSS should indicate the Central Share & State Share separately as in Annexure-XIX-A.

(vi) Wherever, the establishment expenditure is built in to the project/scheme, the instructions as mentioned in Para-7 is to be followed for estimation of requirement for the year 2017-18.

(vii) All Schemes/ Yojanas /Programmes presently operating as a package hitherto under Non-Plan should be proposed under Programme Expenditure e.g. Madhubabu Pension Yojana, Rice @ Rs.1/- per Kg etc.

(viii) Abstract and Detailed list of Schemes shall not form a part of the Demand for Grants. If such a list is required, the Administrative Departments should annex this list in the Outcome Budget document. However, list of new schemes or services are to be annexed to the budget document.

9. Central Sector Schemes:

The Budget Estimates for Central Sector Schemes is to be based on firm commitment of the concerned Administrative Ministries of Central Government for funding the scheme and in accordance with the funding pattern approved by the concerned Ministries. In case, such a commitment has not been received or cannot be ascertained at this stage, the Department may provide their best estimate with justification.

10. Capital Outlay:

(i) The State Government has been laying emphasis on increasing investment for creation of physical infrastructure in Irrigation, Roads & Bridges, Energy, Railway Projects, Water Supply, Sewerage management for fostering economic growth. There has been substantial increase in capital investment in recent years. It is inherent in the definition of Capital Expenditure that assets produced should belong to the authority incurring expenditure. Accordingly, if the asset created is owned by the State Government, the expenditure for that purpose should be booked under the
capital section of expenditure. However, it is noticed that in many cases expenditure incurred for creation of capital assets which are owned by the State Government is budgeted and accounted under revenue account as “Grants for creation of capital assets” just because the project is implemented by Government societies/ PSUs/ institutions on behalf of the Government. This practice needs to be changed, because it under-reports actual capital creation by the Government.

(ii) For example, assets created in the form of different institutions, hospitals out of the CSS National Health Mission (NHM) are owned by the State Government, but the expenditure for the purpose is hitherto being budgeted and booked under revenue account as grants for creation of capital assets because these are implemented by NHM society through executing agencies. Presently, the expenditure for capital asset creation is routed through the NHM society as grant to the society (grants for creation of capital assets). These expenditures should henceforth be budgeted and booked under capital head of account. On the other hand, the expenditure for construction of Pradhan Mantri Gram Sadak Yojana (PMGSY) though implemented through OSRRA, a State Government society, is being booked correctly as Capital Expenditure. In case of PMGSY, provision is being made in Capital Head of Account (Major Head-5054) and drawn by the Administrative Department in Miscellaneous Bill from the Treasury and transfers the fund to OSRRA Account, which utilizes the fund for execution of the Construction Work through the respective Engineering wings of Rural Development Department.

(iii) Accordingly, all such expenditure through which assets created is owned by the State Government are to be booked under Capital expenditure. The Budget proposal in respect of the Central Sector Schemes and Centrally Sponsored Schemes, which involves creation of assets owned by the State Government and other establishment and programme expenditures, should be split into capital and revenue sections. The portion of expenditure which is to be incurred for establishment and other operational expenses are to be provided in revenue account, whereas, the expenditure which is to be utilized for creation of physical assets to be owned by the State Government are to be provided under Capital section of expenditure. However, where some assets are created but not owned by the State Government, the provision is to be made under the unit “Grants for creation of Capital Assets” under revenue account since the expenditure by Government on Grant-in-Aid to local bodies, institutions or beneficiaries for the purpose of creating assets which will belong
to that local bodies, institutions and individual beneficiaries are not classified as capital expenditure.

11. **Earmarking of Funds for SC and ST sub-component :**

Earmarking of funds for SC and ST Sub-Component would be done in respect of Programme Expenditure based on the current practice relating to Plan expenditure. The Planning and Convergence Department and ST & SC Development Department will ensure while allocating budgetary resources under these categories that overall expenditure is commensurate with respective percentage of population of SC & ST. A statement on “**Budget allocations for Programme Expenditure for Development of Scheduled Castes and Scheduled Tribes**” for Budget 2017-2018 is to be prepared and brought out in the expanded form of Odisha Budget at a Glance, 2017-18. The statement will highlight the quantum of public expenditure earmarked for schemes under ‘Scheduled Caste Sub-Component’ and schemes under ‘Tribal Sub-Component’ for allocations made under Minor Head ‘789’ for SCs and Minor Head ‘796’ for STs.

12. **Utilization Certificate (UC) for Central Sector Schemes and Centrally Sponsored Schemes (CSS) :**

(i) Utilization Certificate submitted is money earned. Hence, it is necessary to closely monitor the pendency in submission of Utilization Certificate in respect of Central Assistance received under Central Sector Schemes and Centrally Sponsored 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 Schemes. The details of Central Assistance received, utilization certification submitted to Government of India etc. shall be worked out in **Annexure-XIX.** UC against Central Assistance received till the end of 2015-16 should be submitted by 31.12.2016, failing which no additional provision will be allowed. Administrative Departments shall make all out efforts to avail Central Assistance for new CSS Schemes announced in Union Budget 2016-17 and thereafter from different Ministries of Govt. of India.

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

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

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

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

(iii) Disclosures Statement which will specify:

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

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

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

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

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

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

(vii) Statement on arrear revenue (as per Section 6(7) of the FRBM Rules, 2005) (Annexure-III).

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

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

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

It is, therefore, urged upon that the Administrative Departments should furnish the required information in respect of statements (iii), (iv), (vi), (vii), (viii), (ix) & (x) above in the proforma indicating the steps taken in respect of above points by 05.01.2017. On the basis of information received from different
Departments, Finance Department will prepare a comprehensive report to be laid in the Assembly, as mandated under FRBM Act, 2005.

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

14. 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:

(i) All Departments are required to furnish the information in Annexures XXVII, XXVIII and XXIX for statements of disclosure relating to committed liabilities, implications of major policy decisions/new schemes proposed in the budget and segregation of maintenance expenditure into salary and non-salary items as these statements are required to be incorporated in Finance Accounts.

(ii) Besides, Government of Odisha has been approving Annuity Projects in respect of some infrastructure development activities. Under this model, the concessionaire (private Sector) is required to meet the entire upfront/construction cost (no grant is paid by the Government) and the expenditure on annual maintenance. The concessionaire recovers the entire investment and a pre-determined cost of return out of the annuities payable by the government every year. Information in this regard should be provided in the prescribed format in Annexure-XXIX-A.

15. Formats for preparing the Revised Estimates for 2016-17 and Budget Estimates for 2017-18:

Proper accounting classification, schematic break up and account head scheme mapping:

(i) The Annual Budget for 2017-18 would be prepared without distinction of Plan and Non-Plan. However, all the items of expenditure would be classified in the existing six tier accounting system 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

(ii) On receipt of sectoral outlay for Programme Expenditure for 2017-18 from the Planning and Convergence Department, the Administrative Departments should work out the schematic break up. The state share of the restructured Centrally Sponsored Schemes (CSS) should be distinctly shown against each scheme in the schedule. The provision of funds for CSS should be accurately made basing on the scheme guideline. The detailed accounting heads in respect of the provision proposed under each scheme should be indicated in the scheme schedule so as to enable Finance Department/ Planning and Convergence Department and implementing Departments to map the account head to the scheme for tracking and monitoring of expenditure under various schemes.

(iii) Further, both Sub-components outlays have to be classified under the minor heads “789” and “796” respectively below the respective functional major heads. The division of allocation between district sector and state sector should also be brought out as per the Department-wise Ceiling for Programme Expenditure.

(iv) **Rationalization of schemes and economy in expenditure**

(a) In 2016-17, an exercise was undertaken to rationalize the number the schemes to avoid overlap of objectives and thin spread of resources. The schemes were appropriately grouped in Umbrellas to better reflect the objectives of schemes. Any changes in the scheme structure from the approved rationalized structure should only be made with the approval of Planning and Convergence Department. For uniform depiction of schemes in the budget documents, a uniform structure is to be followed as below:

<table>
<thead>
<tr>
<th>Scheme</th>
<th>Sub Head</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sub Scheme</td>
<td>Detailed Head</td>
</tr>
</tbody>
</table>

(b) Departments may ensure that the above scheme architecture is uniformly followed and the accounting correspondence as mentioned in the table above is followed while preparing the detailed Demands. While framing the estimates, due note may be taken of the past performance, the stages of formulation/ implementation of the various schemes, the institutional capacity of the implementing agencies to implement the scheme as scheduled, the constraints on spending by the spending agencies, and most importantly the
quantum of Government assistance lying with the recipients unutilized/unaccounted for etc. with a view to minimizing the scope for available surrenders at a later stage. The Public Accounts Committee have been repeatedly expressing concern over incidence of large savings in the Grant. The Public Accounts Committee also requires that savings in a Grant amounting to Rs.10 crore and above have to be explained to the Committee.

(c) No provision should normally be made in the Budget without completion of pre-Budget scrutiny of a project/scheme. However, where provision has been made without the necessary scrutiny, such scrutiny should be completed and appropriate approvals obtained therefore, before the commencement of the financial year or latest by the time the Budget is passed by the Legislation.

16. New format of Budget Documents:

In order to prepare the budget documents for Annual Budget, 2017-18, there would be need for change in format for some of the budget documents. However, the format for some of the budget documents, which are brought out without distinction of Plan and Non-Plan would remain unchanged. The new format for preparation of budget documents for Annual Budget, 2017-18 would be as discussed below:

(i) Annual Financial Statement -

Plan and Non-Plan break up is not reflected in Annual Financial Statement. Therefore, there would not be any change in the existing format for preparation of Annual Financial Statement.

(ii) Revenue Receipts

Plan and Non-Plan break up is not reflected in Revenue Receipts. Therefore, there would not be any change in the existing format for preparation of Revenue Receipts.

(iii) Demand for Grants

[a] The first Statement “Schedule of Estimated Expenditure for the Year 2017-18” will remain unchanged.

[b] The Second Statement “Demand wise allocation in Different sectors” indicating State Sector and District Sector break up would be indicated for Programme Expenditure.
The Third Statement indicating Demand-wise “Estimate for the amount required in the year ending 31st March, 2017-18” will be revised. The minor head-wise Budget Estimate 2017-18 will be grouped under the newly classified categories under Part-A of the concerned Major Head. The Accounts 2015-16, Budget Estimate 2016-17 and Revised Estimate 2016-17 will be reflected in the existing format under the respective Major Heads under Part-B.

(iv) Explanatory Memorandum

[a] The Appendices I, IV, V, VI, VII, VIII, IX, X & XI will remain unchanged.

[b] In the Appendix II - “General Abstract of Expenditure”, the major head-wise Budget Estimate 2017-18 will be grouped under the newly classified categories under Part-A of the concerned Major Head. The Accounts 2015-16, Budget Estimate 2016-17 and Revised Estimate 2016-17 will be reflected in the existing format under the respective Major Heads under Part-B.

[c] In the Appendix III – “General Abstract of Major Head wise Net Plan Expenditure (State and District Sector),”, the major head-wise Budget Estimate 2017-18 will be grouped under the newly classified categories under Part-A of the concerned Major Head. The Accounts 2015-16, Budget Estimate 2016-17 and Revised Estimate 2016-17 will be reflected in the existing format under the respective Major Heads under Part-B.

(v) Detailed Demand for Grants

The Annual Budget Estimate, 2017-18 would be prepared in new format for all Demands merging Plan and Non Plan and kept as Part A of the detailed Demand for Grants. However, 2015-16(Accounts) & 2016-17(Budget Estimates) and 2016-17 (Revised Estimates) would be brought in old format with Plan and Non Plan shown separately, as Part-B. In the documents for the Budget 2019-20 the Part-B will be redundant. The Vol-II of the Detailed Demands will not be necessary.

17. Gender Responsive Budgeting:

[i] The State Government have started preparation of a special statement on gender budgeting depicting the magnitude of budget allocations for various schemes/programmes that are substantially benefiting women, along with budget documents for 2013-14. This is in line with the decision made by Government 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
Government policies, programmes and budgetary allocations respond to the
needs and concerns of the females.

(ii) Budget data have to be prepared in such a manner that gender focus of
the allocations is clearly highlighted. All Administrative Departments/ Heads of
Departments and Controlling Officers shall furnish information as in the
format prescribed in Annexure-XXXI. Primarily, the entire provision for
schemes, the percentage of women/girls beneficiaries should be indicated
classified shall be furnished in first part of the aforesaid Annexure. For
example, percentage shares of stipend given to girl students for pre-matric
studies. In the second part, the schemes designed exclusively for the welfare of
women/girls are to be furnished. Gender Budgeting Cell of Women and Child
Development Department is to co-ordinate with all the Administrative
Departments for preparation of the information in order to ensure that a
special Supplement entitled “Gender Budget Document for the year 2017-18” is
prepared by the State Government and send it to Finance Department for
bringing out the consolidated Gender Budget Statement of the State
Government (Both in Part-A and Part-B) in the expanded form of the Odisha

18. Medium Term Expenditure Framework (MTEF):

Medium Term Expenditure Framework can provide a credible roadmap
for medium term and long term fiscal policy of the Government. Since it is a
rolling plan, it adapts to the changes in overall macroeconomic conditions. The
Thirteenth Finance Commission (para-9.38) have recommended that the
Central Government revises the existing medium term fiscal policy statement
with a more detailed Medium Term Fiscal Plan (MTFP) which contains three-
year-forward estimates of revenues and expenditures, with detailed breakup of
major items that form a part of the revenue and expenditure, together with a
narrative explanation of how these estimates have been generated. Accordingly,
Government of India have introduced the Medium Term Expenditure
Framework which brings out three-year rolling target for major items of
expenditure along-with narrative explanation of the reasons. In the Medium
Term Fiscal Plan being presented under Rule-4(2) of the FRBM Rules, 2005,
the total Expenditure Policy Stance of the State Government is being presented
along with the Annual Budget. Accordingly, the State Government intends to
bring out a Medium Term Expenditure Framework under the Medium Term
Fiscal Plan as a part of the Total Expenditure Policy Stance in conformity with
the fiscal targets of the MTFP which would incorporate three-year rolling target for major items of expenditure along-with explanatory notes. All Administrative Departments/Heads of Departments and Controlling Officers are requested to make a realistic estimate of the expenditure in major items of expenditure and furnish information as in the format prescribed in Annexure-XXX.

The Medium Term Expenditure Framework (MTEF) at the aggregated level will be brought out by Finance Department in the Statement under FRBM Act along-with the budget documents clearly mentioning the underlying assumptions. The Administrative Departments are to work out the Medium Term Expenditure Framework (MTEF) in respect to their Departments based on the assumptions taken in the aggregated Medium Term Expenditure Framework (MTEF). The Medium Term Expenditure Framework (MTEF) would form a part of the Outcome Budget document of the respective Departments to be prepared after the Budget is presented in the Legislative Assembly.

19. **Outcome Linked Budget**:


It is proposed to prepare Outcome Budget for all Departments for the Financial Year 2017-18. The outcome budget document will also contain the Medium Term Expenditure Framework (MTEF), which will contain 3 year rolling target. These Departments are required to prepare a statement in Annexure-XXXII relating to the scheme-wise outlays and link it to intermediate/final outputs and outcomes in terms of measurable and verifiable indicators/parameters. The Departments will be provided support from the consultants of Project Performance and Outcome Monitoring Unit (PPOMU) set up under Finance Department, so that the quality of the Outcome Budget Document would be enhanced. The guideline for preparation of Outcome Budget Document for 2017-18 would be brought out separately.

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

Para-10.161 & 10.162 of the recommendations of the 13th Finance Commission with reference to para-10.110 envisages the State Government to
put in place a supplement to the budget documents for local bodies (separately for PRIs and ULBs) furnishing the details of transfers for all categories of ULBs and all tiers of PRIs, from major head to object head, which have been depicted in the main budget under the minor heads 191, 192 and 193; and 196, 197 and 198 respectively. This supplement could also incorporate details of funds transferred directly to the local bodies outside the State Government’s budget. The State has been preparing these documents for last 6 years and would continue the practice for the year 2017-18 as a measure of fiscal transparency in respect of funds transferred to the third tier of Government. The supplement should aim to provide details of spatial distribution of transfers at least upto district level. The Panchayatiraj Department is required to prepare the supplement in respect of the PRIs and the H&UD Department need to prepare the same for the ULBs for the financial year 2017-18 observing 13th Finance Commission guidelines.

21. Process for Submission of Budget Proposal:

In order to prepare the Annual Budget, 2017-18 through merger of Plan and Non-Plan, there would be change in formats. Necessary modification in the format is being made in “Online Budget Compilation System” (BETA software). Due to non-availability of adequate time, it was not possible to make changes in the format and impart training to the field functionaries. Hence, for preparation of Annual Budget, 2017-18, proposals from DDO level to Controlling Officers and from Controlling Officers to Administrative Departments would be submitted in old format. However, when the Administrative Department would submit the proposal to Finance Department/Planning and Convergence Department using BETA software, the proposal would be automatically be converted to the new format. Accordingly, the proposals for Annual Budget, 2017-18 are to be submitted by different functionaries as per the following process:

(i) The existing Non-Plan Budget part of the budget proposal is to be submitted by Drawing & Disbursing Officer (DDO) through IFMS to the concerned Controlling Officer(s). The Controlling Officers are required to submit the consolidated proposals of all DDOs under their control to the Administrative Department using IFMS platform. Necessary mapping for Drawing & Disbursing Officers (DDOs) to Controlling Officer to Administrative Department using IFMS has been done in the budget preparation module of iFMS. The consolidated proposal of all Controlling Officers of an Administrative Department will be transferred from iFMS to the “Online Budget Compilation System” seamlessly through web service. The Administrative Departments after
scrutiny of the consolidated proposal will submit the same to Finance Department using Online Budget Compilation System in Secretariat LAN. The proposal would be converted to the new format after the proposal is consolidated by the Administrative Department and submitted to Finance Department using BETA software. All the Annexures may be prepared in the IFMS by choosing the appropriate Annexure format.

(iii) Similarly, existing Plan proposals for the Revised Estimates, 2016-17 and Budget Estimates, 2017-18 shall also be initiated in the budget preparation module of IFMS. The Controlling Officers are required to submit the proposal to the Administrative Department using IFMS platform. The Controlling Officer shall enter their programme expenditure (existing Plan) proposals using the chart of account. The existing charts of account/ schemes are linked to the respective heads of development/ resource head. In case of entering new schemes/ chart of account, the Controlling Officers are required to link it to the appropriate heads of development/ resource head by selecting from the list. The proposals submitted by the Controlling Officers are to be scrutinized by the concerned Administrative Department and the consolidated proposal is to be submitted by the Administrative Department. **The consolidated proposal of all Controlling Officers of an Administrative Department will be transferred from IFMS to the “Online Budget Compilation System” (BETA) seamlessly through web service.** The heads of development-wise proposal would be available to the Planning and Convergence Department in BETA in the URL [http://onlinebudget.gov.in/beta/](http://onlinebudget.gov.in/beta/) in the new format. Planning & Convergence Department shall allocate ceiling online as per heads of development. The Administrative Departments shall distribute the ceiling online among the development sector schemes which shall be approved by Planning and Convergence Department online. The Administrative Departments would be required to submit the Programme Expenditure proposals in charts of account to Finance Department using Online Budget Compilation System in Secretariat LAN using URL [http://onlinebudget.gov.in/beta/](http://onlinebudget.gov.in/beta/). The Programme Expenditure proposals are also required to be submitted only online.

**22. Time Schedule:**

A lot of information is to be collected and compiled before the budget is placed before OLA along with documents placed under FRBM Act, 2005 and rules there under. Hence, budget documents are to be prepared in a tight time schedule. Therefore, all Departments and Controlling Officers are required to submit the required information online in annexures to Finance Department
latest by 30.12.2016. Similarly, the Programme Expenditure proposals for Budget Estimates for 2017-18 shall be submitted to P&C Department online by 30.12.2016. Planning & Convergence and Finance Department will communicate the programmes for pre-budget scrutiny meeting. The Administrative Departments are accordingly required to work out detailed timeline for collecting the Budget proposal from the DDO level and Controlling Officer level in IFMS platform. It should be noted that the estimates received after the due date will not be considered and will be finalized on the basis of the information available in Finance Department. Any shortfall in the provision or omission in the budget will be the responsibility of the Department concerned.

Last but not the least, due attention should be given while filling up Annexures in the prescribed proforma in iFMS. Any incomplete/haphazard information will lead to shortfall/ omission in the Budget Estimates Revised/Estimates for which the concerned Departmental Authorities will be held responsible. The soft copy of the circular is available at the website of Finance Department i.e. www.odisha.gov.in/finance.

**Enclosures:** List along with proforma.

Yours faithfully

*Sd/-*

(Tuhin kanta Pandey)

Principal Secretary to Government
### LIST OF PROFORMA FOR PREPARATION OF REVISED ESTIMATE FOR 2016-17 AND BUDGET ESTIMATE FOR 2017-18

<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 (See para -5.1 &amp; 5.2)</td>
</tr>
<tr>
<td>2.</td>
<td>Annexure-I A</td>
<td>Revised Estimate and Budget Estimate for Loans Recovery (See para -5.1)</td>
</tr>
<tr>
<td>3.</td>
<td>Annexure-I B</td>
<td>Details of Budget Estimate for Loans Recovery for 2017-18 (See para -5.2)</td>
</tr>
<tr>
<td>4.</td>
<td>Annexure-I C</td>
<td>Details of Budget Estimate for Guarantee Fees and Dividends for 2017-18 (See para -5.2)</td>
</tr>
<tr>
<td>5.</td>
<td>Annexure-II</td>
<td>Tax Revenues Raised but not Realised (See para -5.3)</td>
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<tr>
<td>6.</td>
<td>Annexure-III</td>
<td>Arrears of Non-Tax Revenue (See para -5.3 &amp; 13)</td>
</tr>
<tr>
<td>7.</td>
<td>Annexure-IV</td>
<td>Estimates of Loan Repayment/ Interest Payment by PSUs/ ULBs etc. (See para -5.2)</td>
</tr>
<tr>
<td>8.</td>
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<td>Revenue Receipts-Dividends (See para -5.2)</td>
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<tr>
<td>9.</td>
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<td>Employees Sanction of Strength (See para -7.1)</td>
</tr>
<tr>
<td>10.</td>
<td>Annexure-VII</td>
<td>Particulars of Sanctioned posts / vacant posts / posts abolished/ men in position (See para -7.1)</td>
</tr>
<tr>
<td>11.</td>
<td>Annexure-VIII</td>
<td>Department wise information on contractual employees as on 1.3.12 (See para -7.1)</td>
</tr>
<tr>
<td>12.</td>
<td>Annexure-IX</td>
<td>Estimates of Grants-in-aid (See para -7.3)</td>
</tr>
<tr>
<td>13.</td>
<td>Annexure-IXA</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 S &amp; M Education Deptt. and Higher Education Department) (See para -7.3)</td>
</tr>
<tr>
<td>14.</td>
<td>Annexure-IXB</td>
<td>Information on Teaching and Non-Teaching posts, vacant posts, vacant posts abolished, men in position etc. under Grant-in-aid fold. (See para -7.3)</td>
</tr>
<tr>
<td>15.</td>
<td>Annexure-X</td>
<td>Information on Work-charged, NMR, DLR (See para -7.4)</td>
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<tr>
<td>16.</td>
<td>Annexure-XI</td>
<td>Unspent balance of Grant/ Loan (See para -7.5)</td>
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<td>17.</td>
<td>Annexure-XII</td>
<td>Position of Vehicles (See para -7.5)</td>
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<td>Annexure-XII</td>
<td>Minor Works Grant (Non-Plan) (See para -7.5)</td>
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<tr>
<td>19.</td>
<td>Annexure-XIV</td>
<td>Expenditure on Wages and Work-charged establishment (Non-Plan) under M/R Grant in Engineering Departments (See para -7.5)</td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Annexure No.</td>
<td>Description of the Annexure</td>
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<td>---------------------------------------------------------------------------------------------</td>
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<tr>
<td>20.</td>
<td>Annexure-XV</td>
<td>Proforma showing maintenance of Capital Assets</td>
</tr>
<tr>
<td>21.</td>
<td>Annexure-XVI</td>
<td>New Works</td>
</tr>
<tr>
<td>22.</td>
<td>Annexure-XVII</td>
<td>Information on Externally Aided Projects</td>
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<tr>
<td>23.</td>
<td>Annexure-XVIII</td>
<td>Information on RIDF Projects</td>
</tr>
<tr>
<td>24.</td>
<td>Annexure-XIX</td>
<td>Particulars of Central Assistance Received</td>
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<tr>
<td>25.</td>
<td>Annexure-XIX-A</td>
<td>Proposal for provision of funds under CSS</td>
</tr>
<tr>
<td>26.</td>
<td>Annexure-XX</td>
<td>List of Incomplete Projects/Works</td>
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<tr>
<td>27.</td>
<td>Annexure-XXI</td>
<td>Details of Subsidies given</td>
</tr>
<tr>
<td>28.</td>
<td>Annexure-XXII</td>
<td>Details of Grant-in-Aid Provided in Budget</td>
</tr>
<tr>
<td>29.</td>
<td>Annexure-XXII(A)</td>
<td>Loans and Advances to Government Servants</td>
</tr>
<tr>
<td>30.</td>
<td>Annexure-XXIII</td>
<td>Tax concession &amp; Exemption</td>
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<tr>
<td>31.</td>
<td>Annexure-XXIV</td>
<td>Proforma for Prioritisation of Projects for Zero Based Investment</td>
</tr>
<tr>
<td>32.</td>
<td>Annexure-XXV</td>
<td>Government guarantee provided</td>
</tr>
<tr>
<td>33.</td>
<td>Annexure-XXVI</td>
<td>Statement showing details of transfer of funds to Local Bodies</td>
</tr>
<tr>
<td>34.</td>
<td>Annexure-XXVII</td>
<td>Statement on committed liabilities of the State in future</td>
</tr>
<tr>
<td>35.</td>
<td>Annexure-XXVIII</td>
<td>Statement on implications of major policy decisions during the year and proposed in the budget for the future cash flows</td>
</tr>
<tr>
<td>36.</td>
<td>Annexure-XXIX</td>
<td>Statement on maintenance expenditure of the State in future</td>
</tr>
<tr>
<td>37.</td>
<td>Annexure-XXIX(A)</td>
<td>Liability on Annuity Projects</td>
</tr>
<tr>
<td>38.</td>
<td>Annexure-XXX</td>
<td>Medium Term Expenditure Framework</td>
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<tr>
<td>39.</td>
<td>Annexure-XXXI</td>
<td>Proforma for Gender Based Budgeting</td>
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<td>40.</td>
<td>Annexure-XXII(A)</td>
<td>Proforma for outcome Budget</td>
</tr>
</tbody>
</table>
## ANNEXURE-I

(See para - 5.1 & 5.2)

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 2017-2018 as per the target fixed by Chief Secretary and communicated vide FD Letter No.11419/F dt.06.04.2016</th>
<th>Collection upto end of September,2016</th>
<th>Revised Estimates for the entire year 2016-17 including collection upto Sept.2016 and anticipated from October, 2016 to March 2017</th>
<th>Demand for 2017-18</th>
<th>Budget estimate for collection during 2017-2018</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(Rs. in Trs)</td>
<td></td>
<td>(Rs. in Trs)</td>
<td></td>
<td>(Rs. in Trs)</td>
</tr>
<tr>
<td>Arrear due on 1.4.16</td>
<td>Current demand</td>
<td>Total (2+3)</td>
<td>Out of arrear</td>
<td>Out of current</td>
<td>Total (5+6)</td>
</tr>
<tr>
<td></td>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
</tr>
<tr>
<td>Out of arrear</td>
<td>(5)</td>
<td>Out of current</td>
<td>Total (5+6)</td>
<td>(6)</td>
<td>(7)</td>
</tr>
<tr>
<td></td>
<td>(8)</td>
<td>Current due</td>
<td>Total (8+9)</td>
<td>(9)</td>
<td>(10)</td>
</tr>
<tr>
<td>Probable arrear on 1.4.2017</td>
<td>(11)</td>
<td>Current Demand</td>
<td>Total (11+12)</td>
<td>(12)</td>
<td>(13)</td>
</tr>
<tr>
<td>Out of arrear</td>
<td>(14)</td>
<td>Out of Current</td>
<td>Total (14+15)</td>
<td>(15)</td>
<td>(16)</td>
</tr>
</tbody>
</table>
### ANNEXURE-I A

(See para - 5.1)

**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 1.4.2015</th>
<th>Recovery fell due during 2015-16</th>
<th>Total recovery due 2015-16 (2+3)</th>
<th>Recovery made during 2015-16</th>
<th>Outstanding as on 1.4.2016 (4-5)</th>
<th>Recovery fell due/likely to fall due during 2016-17 (6+7)</th>
<th>Total amount due for recovery during 2016-17 (9)</th>
<th>Recovery made till end of September, 2016 (10)</th>
<th>Revised estimates for recovery during 2016-17 including col.9 (11)</th>
<th>Budget Estimates for 2017-18</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>
<td>(11)</td>
</tr>
</tbody>
</table>
### ANNEXURE-I B

(See para - 5.2)

**DETAILS OF BUDGET ESTIMATE FOR LOANS RECOVERY FOR 2017-18**

*(SEPARATE STATEMENT FOR EACH MINOR HEAD)*

<table>
<thead>
<tr>
<th>Head of Accounts detailed head-wise</th>
<th>Total recovery due in 2016-17</th>
<th>Recovery to be made during 2016-17</th>
<th>Likely to be outstanding as on 1.4.2017 (2-3)</th>
<th>Recovery fell due/likely to fall due as current demand during 2017-18</th>
<th>Total amount due for recovery during 2017-18 (Budget Estimate for 2017-18)</th>
<th>Total (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>
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</table>
### ANNEXURE - IC

(See para - 5.2)

**DETAILS OF BUDGET ESTIMATES FOR GUARANTEE FEES AND DEVIDENDS FOR 2017-18**

<table>
<thead>
<tr>
<th>Name of the Organisation / PSU</th>
<th>Arrear as on 01.04.2016</th>
<th>2016-17 (RE)</th>
<th>2017-18 (BE)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Guarantee Fees</td>
<td>Devidends Receivable</td>
<td>Guarantee Fees</td>
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<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
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</table>
ANNEXURE-II
(See para - 5.3)
TAX REVENUES RAISED BUT NOT REALISED
(Principal Taxes)
(As at the end of the Year 2015-16)

<table>
<thead>
<tr>
<th>Major Head</th>
<th>Description</th>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
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<th>(7)</th>
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<td></td>
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</tr>
<tr>
<td>(41)</td>
<td>Collection made upto September, 2016 out of Col.-7</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
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<td></td>
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</tr>
<tr>
<td>(42)</td>
<td>Collection likely to be made out of Col.8 during October, 2016 to March, 2016</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>(43)</td>
<td>Collection likely to be made out of Col.12 during September, 2016</td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>(44)</td>
<td>Collection likely to be made out of Col.12 during October, 2016 to March, 2017</td>
<td></td>
<td></td>
<td></td>
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<td></td>
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<td>(45)</td>
<td>Anticipated Arrear Collection during 2016-17</td>
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<td>(46)</td>
<td>Amount likely to remain outstanding as on 31.03.2017</td>
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<td></td>
<td></td>
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<tr>
<td>(47)</td>
<td>Expected collection of arrears in 2017-18 out of Col.19</td>
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<th>14</th>
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<th>16</th>
<th>17</th>
<th>18</th>
<th>19</th>
<th>20</th>
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ANNEXURE-III

(See para - 5.3 & 13 )

ARREARS OF NON-TAX REVENUE
(As at the end of the year 2015-16)

<table>
<thead>
<tr>
<th>Demand No.</th>
<th>Description</th>
<th>Amount pending</th>
<th>Total</th>
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<tr>
<td></td>
<td></td>
<td>0-1 year</td>
<td>1-2 years</td>
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<td>(3)</td>
<td>(4)</td>
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</table>

Collection made upto September, 2016 out of Col.7
Collection likely to be made during October, 2016 to March, 2017 out of Col.7
Anticipated Arrear collection during 2016-17
Amount likely to remain outstanding as on 31.03.2017

<table>
<thead>
<tr>
<th>(8)</th>
<th>(9)</th>
<th>(10)</th>
<th>(11)</th>
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<tr>
<td></td>
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<td>(8+9)</td>
<td>(10-7)</td>
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</table>
Annexure-IV
(See para - 5.2 )

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 31.03.2016-

1. Govt. loans outstanding as on 31.3.2016 -

2. Defaults in respect of dues up to 31.3.2016 if any -

3. Recoveries during 2016-17 (upto September, 2016) -
   (a) Current dues
   (b) Defaulted dues

<table>
<thead>
<tr>
<th>4. Estimates</th>
<th>Interest</th>
<th>Principal</th>
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<tbody>
<tr>
<td></td>
<td>BE 2016-17</td>
<td>RE 2016-17</td>
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</table>

Signature
Designation
Date:
### Annexure-V
(See para - 5.2)

**REVENUE RECEIPTS - DIVIDENDS**

Department -
Name of the PSU -

**ESTIMATES -**

<table>
<thead>
<tr>
<th>Year</th>
<th>Actuals</th>
<th>Profit after Tax</th>
<th>Total Equity as on 31.03.2016</th>
<th>Equity holding of GoO as on 31.03.2016</th>
<th>2016-17</th>
<th>2017-18</th>
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<tbody>
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<td></td>
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<td>2016-17 Revised</td>
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<td>2017-18</td>
<td></td>
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</table>

(Rs. in TRs.)

---

**Signature**

**Designation**

**Date:**
### EMPLOYEES SANCTIONED STRENGTH (AS ON 31.07.2016)

<table>
<thead>
<tr>
<th>Name of the Department</th>
<th>Grade -A</th>
<th>Grade-B</th>
<th>Grade-C</th>
<th>Grade - D</th>
<th>Total (A+B+C+D)</th>
<th>Grant-in-aid</th>
<th>NMR/DLR</th>
<th>Grand Total</th>
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<tbody>
<tr>
<td>(1)</td>
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<td>(5)</td>
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</tbody>
</table>

### EMPLOYEES VACANCY POSITION (AS ON 31.07.2016)

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

### MEN IN POSITION (AS ON 31.07.2016)

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

(See para - 7.1)

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

<table>
<thead>
<tr>
<th></th>
<th>Sanctioned posts as on 1.3.2016</th>
<th>Vacant posts as on 01.03.2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Grade A</td>
<td>Grade B</td>
</tr>
<tr>
<td>Non-Plan</td>
<td>(1)</td>
<td>(2)</td>
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<tr>
<td>State Plan</td>
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<tr>
<td>Central Plan</td>
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<tr>
<td>C.S.P.</td>
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<tr>
<td>Total: -</td>
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</table>

### Vacancy anticipated from 1.3.2016 to 28.02.2017

<table>
<thead>
<tr>
<th>Grade A</th>
<th>Grade B</th>
<th>Grade C</th>
<th>Grade D</th>
<th>Total</th>
<th>Grand total of Vacant posts (11 + 16)</th>
<th>Total posts identified for abolition</th>
<th>Total posts abolished against Col. 17</th>
<th>Balance identified posts to be abolished (18-19)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(12)</td>
<td>(13)</td>
<td>(14)</td>
<td>(15)</td>
<td>(16)</td>
<td>(17)</td>
<td>(18)</td>
<td>(19)</td>
<td>(20)</td>
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</table>

### Men in Position as on 28.02.2017 for whom budget provision proposed in 2017-18

<table>
<thead>
<tr>
<th>Grade A</th>
<th>Grade B</th>
<th>Grade C</th>
<th>Grade D</th>
<th>Total (21 to 24)</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(21)</td>
<td>(22)</td>
<td>(23)</td>
<td>(24)</td>
<td>(25)</td>
<td>(26)</td>
</tr>
</tbody>
</table>
ANNEXURE-VIII
(See para 7.1)
DEPARTMENT-WISE INFORMATION ON CONTRACTUAL EMPLOYEES AS ON 01.03.2016

NAME OF THE DEPARTMENT _____________________________________________________

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Office / Establishment</th>
<th>Name of the Post(s)</th>
<th>Number of Post(s)</th>
<th>UOR No. &amp; Date of Finance Deptt.’s concurrence taken</th>
<th>G.O. No. &amp; Date in which post(s) has been created</th>
<th>Mode of Engagement of Date</th>
<th>Prescribed contractual remuneration (Rs. in Trs.)</th>
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</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td>Direct Engagement</td>
<td>Scale of pay of the post</td>
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<td></td>
<td></td>
<td>Engagement through service provider / agency</td>
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</table>
### ANNEXURE – IX

*(See para - 7.3)*

**ESTIMATES OF GRANTS-IN-AID**

*(NP, SP, CP,CSP SEPARATELY)*

<table>
<thead>
<tr>
<th>Scale of Pay</th>
<th>Total sanctioned and approved strength</th>
<th>No. of Vacancies as on 1.3.2016</th>
<th>Sharing pattern by State Govt.</th>
<th>RE for 2016-17</th>
<th>Estimate of current salary for 2017-18</th>
<th>Arrears salary if any; give the particulars</th>
<th>Total (6 to 10)</th>
<th>Additionality on account of RACP</th>
<th>Total estimates for 2017-18 (11+12)</th>
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</thead>
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</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 – IXA**
(See para - 7.3 )

*(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>Particulars of staff strength, men in position &amp; posts abolished in respect of aided private Schools / Colleges under Non-Plan / State Plan / C.P. / C.S.P.</th>
<th>(Rs. in Trs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of schools/Colleges receiving GIA</td>
<td>No. of employees receiving GIA in respect of those Schools / Colleges</td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
</tr>
</tbody>
</table>

*Note: See para - 7.3*
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: Teaching and Non-teaching Posts

<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>
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</table>

### Table: Vacant Posts

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

### Table: Men in Position

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

(See para - 7.3 )

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 )
1. Information on Work-charged, NMR, DLR

<table>
<thead>
<tr>
<th>Category of Employee</th>
<th>Scale of Pay in case of regular appointment</th>
<th>Consolidated remuneration on adhoc appointment</th>
<th>Sanctioned Strength</th>
<th>No. of Employee in position as on 01.03.16</th>
<th>Post abolished after 01.03.16</th>
<th>New addition after 01.03.16</th>
<th>Present Strength ((5 – 6 +7))</th>
<th>Budget Provision for salary/wages during 2016-17 (Head of account wise)</th>
<th>Budget Provision proposed for 2017-18 (Head of account wise)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
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</tbody>
</table>

(i) Work – Charged

(ii) N.M.R.

(iii) D.L.R
### Annexure - XI
(See para - 7.5)

**Unspent Balance of Grant/ Loan Sanctioned in 2015-16**

Name of the Department

<table>
<thead>
<tr>
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</table>

(Rs. in TRs.)
### ANNEXURE— XII
(See para - 7.5)

**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 Condemned Vehicles put to Auction</th>
<th>No of Vehicles disposed of by Auction &amp; amount of sale proceeds deposited in Treasury</th>
<th>New Vehicles purchased either by replacement or new addition category-wise</th>
<th>No. of Vehicles in position (7+11)- 10</th>
<th>Reasons for (i) vehicles condemned and not put to auction and (ii) vehicles auctioned and sale proceeds not deposited (8-9) &amp; (9-10)</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Plan</td>
<td>(1)</td>
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<td>Total (2 to 5)</td>
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**ANNEXURE – XIII**

(See para · 7.5)

**Minor Works Grant (Non-Plan)**

<table>
<thead>
<tr>
<th>Head of Department</th>
<th>Allotment for 2016-17 as distributed work-wise</th>
<th>Anticipated expenditure during current year 2016-17 work-wise</th>
<th>Detailed programme of work for 2017-18 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 2016-17</th>
<th>Balance amount required for completion</th>
<th>Amount proposed for Provision during 2017-18</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
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ANNEXURE – XIV
(See para - 7.5)

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 2015-16</th>
<th>No.of posts existing during 2016-17 (designation-wise)</th>
<th>No posts to be taken in 2017-18</th>
<th>Scale of Pay</th>
<th>Total Pay of the holder of the posts as due and drawn for July 2016</th>
<th>Total Pay as estimated to be due for 2016-17 (R.E.)</th>
<th>Total pay estimated to be due for 2017-18</th>
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<tbody>
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Wages –
(Designation-wise)
Work Charged Estt.
(Designation-wise)
NMR/Job Contract etc.
**ANNEXURE – XV**

(See para - 7.5)

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 2014-15</th>
<th>Actual expenditure during 2015-16</th>
<th>Budget provision for 2016-17</th>
<th>Revised Budget for 2016-17</th>
<th>Budget provision required for 2017-18</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
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</tbody>
</table>

Wages –

Work Charged Estt.

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.
# ANNEXURE – XVI

(See para - 8)

**NEW WORKS**

( SP/CP/CSP SEPARATELY )

<table>
<thead>
<tr>
<th>Name of Works proposed to be taken up during 2017-18</th>
<th>Estimated Amount with No. and date of Administrative Approval, if issued.</th>
<th>Source of funding</th>
<th>Amount of funding arrangement committed during 2016-17.</th>
<th>Amount proposed for 2017-18</th>
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</thead>
<tbody>
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<td>(1)</td>
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(Rs. in Trs)
### INFORMATION ON EXTERNALLY AIDED PROJECTS (EAPs)

#### A) On Going Projects

<table>
<thead>
<tr>
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#### B) Projects in Pipe Line

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### Information on RIDF Projects

**Annexure - XVIII**

*(See para - 5.2 & 8)*

#### (A) Proposed Outlay

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#### (B) Physical Target & Achievement

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<th>On going Projects (Col.2- Col.3)</th>
<th>Projects completed by 30.09.2016</th>
<th>Projects to be completed by 31.03.2017</th>
<th>Projects to be completed in 2017-18 [Col.4-(Col.5 + Col.6)]</th>
<th>Remarks</th>
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<td>Name of the Scheme</td>
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<td>C.A. Received during 2015-16</td>
<td>Expenditure incurred during 2015-16</td>
<td>Total Amount of UC furnished including arrear during 2015-16</td>
<td>UC to be submitted to GOI as on 31.3.2016 (6-7)</td>
<td>Unspent as on 1.4.2016 including amount in Civil Deposit (2+3)-6</td>
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## Annexure-XIX-A

**Proposal for provision of fund under CSS**

(Rs. in crore)

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<th>2017-18 (BE)</th>
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## Annexure-XIX-A

(See para - 8)

### Proposal for provision of fund under CSS

(Rs. in crore)

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<td>Promotion of MSME-National Mission on Food Processing</td>
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<td>Scheme for providing education to Madrasas, Minorities and Disabled</td>
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<td>Support for Educational Development including Teachers Training &amp; Adult Education</td>
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<td>Rajiv Gandhi Khel Abhiyan (RGKA) / PYKKA</td>
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### Annexure-XIX-A

(See para - 8)

**Proposal for provision of fund under CSS**

(Rs. in crore)

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<th>Sl. No.</th>
<th>Scheme</th>
<th>Name of the Deptt. of State Govt.</th>
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<td>Scheme for the Development of Scheduled Caste</td>
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<td>Scheme for Development of OBC and Denotified and Semi Nomadic Tribes</td>
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<td>Pradhan Mnatri Adarsha Gram Yojana</td>
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<td>Setting up State Resource Centre for Women under National Mission for Empowerment of Women</td>
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<td>Integrated Child Protection Scheme (ICPS)</td>
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<td>Rajib Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG)</td>
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**NB:** The list is indicative. Any new CSS may be added to the list while submitting the proposal.
### Annexure-XX

(See para - 13)

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

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<th>Sl.No.</th>
<th>Name of the Project</th>
<th>Cost estimate as per Admin. 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 2017-18</th>
<th>Remarks</th>
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(See para - 13)
## Annexure -XXI

(See para - 13)

Details of Subsidies given in the Budget

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<th>Nomenclature of the Subsidy</th>
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<th>Purpose for which given</th>
<th>Beneficiary</th>
<th>Amount provided in 2015-16 (Actual)</th>
<th>Amount provided in 2016-17 (B.E.)</th>
<th>Amount Proposed in 2017-18</th>
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(Rs. in TRs.)
Annexure -XXII
(See para - 13)

Details of Grant-in-Aid Provided in Budget (In respect of GIA of Rs. 5.00 lakhs & above)

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<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 2015-16 (Rs. in TRs.)</th>
<th>Amount provided in 2016-17</th>
<th>Status of U.C.</th>
<th>Provision proposed in BE 2017-18</th>
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## Annexure -XXII (A)
(See para - 7.6)

**LOANS AND ADVANCES TO GOVERNMENT SERVANTS**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Controlling Officer Details</th>
<th>Actual Disbursement of Loans and Advances to Government Servants</th>
<th>RE for 2016-17</th>
<th>BE for 2017-18</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>2013-14</td>
<td>2014-15</td>
<td>2015-16</td>
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</tbody>
</table>
Annexure - XXIII

(See para - 13)

Tax Concession and Exemption

(Rs.in Crore)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Details of exemption/Concession</th>
<th>Revenue Forgone</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>2014-15 (Actual)</td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
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</table>
### Annexure -XXIV

(See para - 13)

Proforma for Prioritisation of Projects for Zero based investment (continuing works)
(In respect of projects costing Rs.1.00 crore and above & projects costing Rs.4.00 crore and above) (Rs. in TRs)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Project</th>
<th>Year of Commencement</th>
<th>Schedule date for Completion</th>
<th>Funding Scheme/Agancy*</th>
<th>Latest Sanctioned/ Estimated cost</th>
<th>Total Exp. incurred upto 31.3.2015</th>
<th>Total Exp. incurred during 2015-16</th>
<th>Total Exp. Expected to be incurred during 2016-17</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 2017-18</th>
<th>Prioritising Sl.No.</th>
<th>Reasons if any for not providing full fund as per commitment</th>
<th>Remarks</th>
</tr>
</thead>
</table>

(A) Projects costing Rs.1.00 crore and above

(B) Projects costing Rs.4.00 crore and above
## GOVERNMENT GUARANTEE PROVIDED DURING THE YEAR 2013-14 TO 2015-16

<table>
<thead>
<tr>
<th></th>
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</tr>
</tbody>
</table>

### 2013-2014

1

2

**TOTAL**

### 2014-2015

1

2

**TOTAL**

### 2015-2016

1

2

**TOTAL**
<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Scheme/ Function</th>
<th>Level of Local Body</th>
<th>Actual 2015-16</th>
<th>Revised Estimates 2016-17</th>
<th>Budget Estimates 2017-18</th>
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</thead>
<tbody>
<tr>
<td>(1)</td>
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</table>
### ANNEXURE- XXVII

(See para - 14)

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

(As on 31.03.2017)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Nature of the Liability</th>
<th>Amount</th>
<th>Likely Sources from which proposed to be met</th>
<th>Likely year of the discharge</th>
<th>Liabilities discharged during the</th>
<th>Balance Remaining</th>
</tr>
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<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>(1)</td>
<td>Accounts Payable *</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
</tr>
<tr>
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<td>3</td>
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</tbody>
</table>

**TOTAL**

| II     | State’s Share in Centrally Sponsored Schemes                                           |        |          |                      |                   |                   |     |     |     |      |
| 1      |                                                                                       |        |          |                      |                   |                   |     |     |     |      |
| 2      |                                                                                       |        |          |                      |                   |                   |     |     |     |      |
| 3      |                                                                                       |        |          |                      |                   |                   |     |     |     |      |

**TOTAL**

| III    | Liabilities in the from of transfer of Plan Schemes to Non-Plan Heads                  |        |          |                      |                   |                   |     |     |     |      |
| 1      |                                                                                       |        |          |                      |                   |                   |     |     |     |      |
| 2      |                                                                                       |        |          |                      |                   |                   |     |     |     |      |
| 3      |                                                                                       |        |          |                      |                   |                   |     |     |     |      |

**TOTAL**

| IV     | Liabilities Arising from Incomplete Projects                                           |        |          |                      |                   |                   |     |     |     |      |
| 1      |                                                                                       |        |          |                      |                   |                   |     |     |     |      |
| 2      |                                                                                       |        |          |                      |                   |                   |     |     |     |      |
| 3      |                                                                                       |        |          |                      |                   |                   |     |     |     |      |

**TOTAL**

| V      | Others / Miscellaneous                                                                 |        |          |                      |                   |                   |     |     |     |      |
| 1      |                                                                                       |        |          |                      |                   |                   |     |     |     |      |
| 2      |                                                                                       |        |          |                      |                   |                   |     |     |     |      |
| 3      |                                                                                       |        |          |                      |                   |                   |     |     |     |      |

**TOTAL**

**Grand TOTAL**

* 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 -XXVIII

(See para - 14)

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

(As on 31.03.2017 )

(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, Definite Period (Specify the period)</th>
<th>Indicate the nature of Annual Revenue</th>
<th>Likely Sources from which Capital States Own Resources Central Transfers Raising Debt (Specify)</th>
</tr>
</thead>
<tbody>
<tr>
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<td>Receipts/Exp. /Both</td>
<td>Recurring / One Time</td>
<td>If one time, indicate the impact</td>
<td>Permanent</td>
<td>Plan</td>
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</tbody>
</table>

(See para - 14)
ANNEXURE -XXIX
(See para - 14)

STATEMENT ON MAINTENANCE EXPENDITURE OF THE STATE IN FUTURE
(As on 31.03.2017)

(Rs. in Crore)

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

(See para - 14)

LIABILITY ON ANNUITY PROJECTS

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Department</th>
<th>Name of the Project</th>
<th>Value of Project</th>
<th>Total Annuity Committed</th>
<th>Term in Years</th>
<th>Annuity Payment (Per Year)</th>
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<tr>
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TOTAL
## ANNEXURE - XXX
(See para - 18)

### MEDIUM TERM EXPENDITURE FRAMEWORK
(Rs. in Crore)

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<td>06. Social Sector Spending</td>
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<td>a. Education</td>
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<td>b. Health &amp; Family Welfare</td>
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<td>c. Social Security Pension</td>
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<td>d. Women &amp; Child Development</td>
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<td>e. ST/SC/ OBC Development</td>
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<td>a. Agriculture &amp; Allied Sector</td>
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<td>b. Industries</td>
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<tr>
<td>c. Energy</td>
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<tr>
<td>d. Transport</td>
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<td>e. Rural Development</td>
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<tr>
<td>f. Urban Development</td>
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<tr>
<td>g. Information Technology</td>
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<tr>
<td>08. Grants for Creation of Capital Assets</td>
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<tr>
<td>09. Total Capital Expenditure</td>
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</tbody>
</table>
Annexure-XXXI

(See para - 17)

PROFORMA FOR GENDER BASED BUDGETING

Part - A - 100% Women Specific Programmes

<table>
<thead>
<tr>
<th>Demand No/ Name of the Deptt.</th>
<th>Name of the Scheme</th>
<th>Buget Estimate for 2016-17</th>
<th>Revised Estimate for 2016-17</th>
<th>Buget Estimate for 2017-18</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td>Plan</td>
<td>Non-Paln</td>
<td>Total</td>
</tr>
<tr>
<td></td>
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<td>(1)</td>
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<td>(3)</td>
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</tbody>
</table>

Part - B - More than 30% Women Specific Programmes

<table>
<thead>
<tr>
<th>Demand No/ Name of the Deptt.</th>
<th>Name of the Scheme</th>
<th>Buget Estimate for 2016-17</th>
<th>Revised Estimate for 2016-17</th>
<th>Buget Estimate for 2017-18</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td>Plan</td>
<td>Non-Paln</td>
<td>Total</td>
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<tr>
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<td>(3)</td>
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</table>
Annexure-XXXII
(See para - 19)

PROFORMA FOR OUTCOME BUDGET

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

Sub: Rationalization of Centrally Sponsored Schemes-Based on the Recommendations and suggested course of action by the Sub-Group of Chief Ministers- approved by the Cabinet.

Based on the recommendations of the sub-Group of Chief Ministers and consultation with various Ministries/Departments and other stakeholders, Government of India has decided, with the approval of the Cabinet, to rationalize the Centrally Sponsored Schemes (CSSs) in the following manner:

1. National Development Agenda:

1.1 The following sectors would form a part of the National Development Agenda:

I. Poverty Elimination-Livelihoods, Jobs and Skill Development
II. Drinking Water and Swachh Bharat Mission
III. Rural Connectivity: Electricity; Access Roads and communication
IV. Agriculture, including Animal husbandry, Fisheries, Integrated Watershed Management and Irrigation
V. Education, including Mid-Day Meal
VI. Health, Nutrition, Women and Children
VII. Housing for All: Rural and Urban
VIII. Urban Transformation
IX. Law and Order, Justice Delivery Systems
X. Others, which may include: Wildlife Conservation and Greening

1.2 The Union and the State governments would focus jointly on the achievement of the overarching objectives through the instrumentality of CSS.
2. **Number of CSS & their Classification**

2.1 The existing 66 Centrally Sponsored Schemes (CSSs) have rationalized into 28 umbrella schemes. The list of schemes approved by the Cabinet is enclosed at Annexure-I.

2.2 Out of 28 umbrella schemes, 6 schemes have been categorized as Core of the Core schemes, 20 schemes as Core schemes, and remaining two as Optional schemes. If required, related schemes could be merged and implemented as “Umbrella Schemes”, with flexibility to States to administer the admissible components in line with State-specific requirements.

2.3. Core Schemes will have compulsory participation by the States, whereas participation amongst the Optional Schemes would be by choice.

2.4. Core of the Core Schemes are legislatively backed or are designed to subserve the vulnerable sections of our population, and existing funding pattern will continue for these Schemes.

2.5. Classification and share of the Central government for the Boarder Area Development Programme (BADP) will be decided by the Finance Minister in consultation with Ministry of Home Affairs and NITI Aayog.

3. **Budgeting Core and Optional schemes**

3.1. Allocation of funds of the Core Schemes in the Union Budget shall be done by Ministry of Finance in the Demand for Grants of the Central Line Ministries. Inter-state distribution shall be on the basis of criteria evolved by a Committee comprising Secretary of Nodal Administrative Ministry as Chairman, Financial Adviser of the Ministry, and Adviser concerned of NITI Aayog as Members.

3.2. For Optional Schemes, a lump sum provision for each State may be intimated in advance on the basis of which states would inform the Ministry of Finance of the preferred distribution within the overall ceiling indicated.

3.3. The Consolidated Demand for the States under this head would be routed through the NITI Aayog to the Ministry of Finance.

3.4. Additionally, the State will have a flexibility of portability from the Optional schemes (should it choose not to utilize its entire allocation under
that head) to any other CSS component within the overall budgetary allocation for the State under Central Assistance to State Plans (CASP).

4. **Funding Pattern**:

4.1. The existing funding pattern will continue for Core of the Core schemes.

4.2. For Core Schemes, the funding pattern for the 8 North Eastern States and Himalayan States of Uttarakhand, Himachal Pradesh and Jammu & Kashmir shall be Centre: 90% and State: 10%, whereas for the rest of the States this ratio shall be Centre: 60% and State: 40%.

4.3. For Optional Schemes, the funding pattern for the 8 North Eastern States and Himalayan States of Uttarakhand, Himachal Pradesh and Jammu & Kashmir shall be Centre: 80% and State: 20%, whereas for the rest of the States this ratio shall be Centre: 50% and State: 50%.

4.4. Ordinarily, no CSS will be sanctioned where the central share is less than 50%.

4.5. However, all the sharing patterns indicated above shall be subject to the proviso that if the central share is already below that indicated in the sharing pattern, then the Centre’s share would remain capped at their present level.

5. **Cost norms**:

5.1. In construction-based schemes, States may decided cost norms on the basis of Schedule of Rates applicable to the concerned States. Flexibility in cost norms is also introduced in non-construction based schemes, wherever possible. However, the flexibility provided shall be subject to the condition that such flexibility would not create any entitlements for an increased allocation under a Scheme.

6. **Flexibility and Flexi-funds**:

6.1. While designing the CSS, the Central Ministries shall permit flexibility in the choice of components to the States as available under the Rastriya Krishi Vikaas Yojana (RKVY).
6.2. The flexi-funds available in each CSS has been raised from the current level of 10 percent to 25 percent for States and 30 percent for UTs of the overall annual allocation under each Scheme so that the implementation can be better attuned to the needs of individual States/UTs.

7. **Release of Funds:**

7.1. Release of an instalment would not be predicated on producing Utilization Certificates (UCs) of the last instalment, and that release would be based on the furnished UC of the penultimate (last to last) instalment.

7.2. A pre-authorization based approach would be adopted on a financial year basis, with a gradual transition towards an ‘automated just-in-time’ release of cash on a quarterly basis during 2016-17 to remove uncertainty in release of central share of CSS.

7.3. The extant procedure, which mandates immediate release of funds from State Treasuries to implementing agencies failing which penal rate is imposed, is abolished.

7.4. Tracking of expenditure is important as a monitoring tool. Hence, the Public Financial Management System (PFMS) would be suitably integrated with the State Treasuries in 2016-17 itself. However, such integration should not be a condition precedent for release of funds to States.

7.5. States with comfortable cash position are allowed to seek their share of Central Assistance as reimbursements after having funded the activities/projects through their own funds.

8. **Local Body Grants:**

8.1. In respect of releases to Local Bodies from Government of India, the State Governments are permitted to issue suitable advisories relating to prioritization for development expenditure with respect to Schemes/Sectors in the National Development Agenda especially relating to basic services out of the substantial funds that will devolve on them with effect from 2015-16.
9. **Institutional Arrangement**

9.1. A Standing Committee would be constituted, under the Chairpersonship of CEO, NITI Aayog with nominees from every State/UT and suitable representation from Ministry of Finance and concerned Central Ministries, for ensuring smooth implementation of CSS.

9.2. This committee would meet at least twice a year. The first meeting would be held immediately after the finalization of the Union Budget, and the second meeting would be held in November/December.

9.3. The deliberations of the Committee must be guided by an approach that focuses on problem-solving, advocacy and handholding on behalf of the States, as well as providing a forum for sharing and dissemination of best practices.

9.4. This arrangement would be without prejudice to the responsibility cast upon Central Ministries to monitor the implementation of Schemes relating to their Ministry.

10. **Evaluation of the Schemes**

10.1. NITI Aayog shall take up monitoring and independent evaluation of important Centrally Sponsored Schemes, especially as there is a need to transit from monitoring expenditure to monitoring outcomes.

11. **Arrangement for UTs**

11.1. The transfer of funds to UTs for non-plan and non-development purposes is administered through the Demand for Grants of the Ministry of Home Affairs (MHA). The exiting arrangements would continue.

11.2. Funds for development purposes, both for Central Sector and Schemes under the national Development Agenda would be allocated UT-wise by Ministry of Finance on the basis of consultation with UTs and NITI Aayog.

11.3. Instead of implementing a large number of schemes, UTs would be given flexibility in choosing the sectors in which they have identified potential and where they are likely to benefit from concerted interventions.
11.4. All Core and Optional Schemes would be funded 100% by Centre in all UTs (without legislature). For UTs (with legislature), existing funding pattern would be followed for all Core of the Core and Core Schemes. For Optional Schemes, the funding pattern of 80% by Centre and 20% by UTs (with legislature) would be followed.

11.5. For better synergy between Central sector and Centrally Sponsored Schemes, UTs in consultation with NITI Aayog may also recommend restructuring of Central sector initiatives, if required, in the selected sectors.

12. **Review:**

12.1. The actual working of these provisions would be reviewed for desired course correction in the spirit of cooperative federalism after two years or any other suitable period.

13. These arrangements have come into force in the current year 2016-17.

Sd/
(Alka Tiwari)
Adviser (GCS)
Tel.:23096655

To

1. All the Secretaries of Government of India (as per the list)
2. Chief Secretaries of All States/ UTs (with Legislature)/ Administrators of UTs (without Legislature) - (as per the list)
Annexure-I

**Rationalized Centrally Sponsored Schemes in accordance with the National Development Agenda**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Centrally Sponsored Schemes (CSSs)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>(A) Core of the Core Schemes</strong></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>National Social Assistance Programme</td>
</tr>
<tr>
<td>2</td>
<td>Mahatma Gandhi National Rural Employment Guarantee Programme</td>
</tr>
<tr>
<td>3</td>
<td>Umbrella Scheme for Development of Scheduled Castes</td>
</tr>
<tr>
<td>4</td>
<td>Umbrella Scheme for Development of Scheduled Tribes</td>
</tr>
<tr>
<td>5</td>
<td>Umbrella Programme for Development of Minorities</td>
</tr>
<tr>
<td>6</td>
<td>Umbrella Scheme for Development of Backward Classes, Differently Abled and other Vulnerable Groups</td>
</tr>
<tr>
<td><strong>(B) Core Schemes</strong></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Green Revolution (Krishi Unnati Schemes and Rashtriya Krishi Vikas Yojana)</td>
</tr>
<tr>
<td>8</td>
<td>White Revolution (Animal Husbandry and Dairying)</td>
</tr>
<tr>
<td>9</td>
<td>Blue Revolution (Integrated Development of Fisheries)</td>
</tr>
<tr>
<td>10</td>
<td>Pradhan Mantri Krishi Sinchai Yojana</td>
</tr>
<tr>
<td></td>
<td>a Har Khet ko Pani</td>
</tr>
<tr>
<td></td>
<td>b Per Drop More Crop</td>
</tr>
<tr>
<td></td>
<td>c Integrated Watershed Development Programme</td>
</tr>
<tr>
<td></td>
<td>d Accelerated Irrigation Benefit and Flood Management Programme</td>
</tr>
<tr>
<td>11</td>
<td>Pradhan Mantri Gram Sadak Yojana (PMGSY)</td>
</tr>
<tr>
<td>12</td>
<td>Pradhan Mantri Awas Yojana (PMAY)</td>
</tr>
<tr>
<td></td>
<td>a PMAY-Rural</td>
</tr>
<tr>
<td></td>
<td>b PMAY-Urban</td>
</tr>
<tr>
<td>13</td>
<td>National Rural Drinking Water Mission</td>
</tr>
<tr>
<td>14</td>
<td>Swachh Bharat Mission (SBM)</td>
</tr>
<tr>
<td></td>
<td>a SBM-Rural</td>
</tr>
<tr>
<td></td>
<td>b SBM-Urban</td>
</tr>
<tr>
<td>15</td>
<td>National Health Mission (NHM)</td>
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<tr>
<td></td>
<td>a National Rural Health Mission</td>
</tr>
<tr>
<td></td>
<td>b National Urban Health Mission</td>
</tr>
<tr>
<td></td>
<td>c Tertiary Care Programmes</td>
</tr>
<tr>
<td></td>
<td>d Human Resources in Health and Medical Education</td>
</tr>
<tr>
<td></td>
<td>e National Mission on AYUSH</td>
</tr>
<tr>
<td>16</td>
<td>Rashtriya Swasthya Suraksha Yojana (erstwhile RSBY)</td>
</tr>
<tr>
<td>17</td>
<td>National Education Mission (NEM)</td>
</tr>
<tr>
<td></td>
<td>a Sarva Shiksha Abhiyan</td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Name of the Centrally Sponsored Schemes (CSSs)</td>
</tr>
<tr>
<td>--------</td>
<td>---------------------------------------------</td>
</tr>
<tr>
<td>b</td>
<td>Rashtriya Madhyamik Shiksha Abhiyan</td>
</tr>
<tr>
<td>c</td>
<td>Teachers Training and Adult Education</td>
</tr>
<tr>
<td>d</td>
<td>Rashtriya Uchch Shiksha Abhiyan</td>
</tr>
<tr>
<td>18</td>
<td>Mid Day Meal Programme</td>
</tr>
<tr>
<td>19</td>
<td>Integrated Child Development Services</td>
</tr>
<tr>
<td>a</td>
<td>Anganwadi Services</td>
</tr>
<tr>
<td>b</td>
<td>National Nutrition Mission</td>
</tr>
<tr>
<td>c</td>
<td>Maternity Benefits Programme</td>
</tr>
<tr>
<td>d</td>
<td>Scheme for Adolescent Girls</td>
</tr>
<tr>
<td>e</td>
<td>Integrated Child Protection Scheme</td>
</tr>
<tr>
<td>f</td>
<td>National Creche Scheme</td>
</tr>
<tr>
<td>20</td>
<td>Mission for Protection and Empowerment for Women (beti bachao-beti padao, one-stop centre, women helpline, hostels, swadhar greh, gender budgeting etc.)</td>
</tr>
<tr>
<td>21</td>
<td>National Livelihood Mission (NLM)</td>
</tr>
<tr>
<td>a</td>
<td>National Rural Livelihood Mission</td>
</tr>
<tr>
<td>b</td>
<td>National Urban Livelihood Mission</td>
</tr>
<tr>
<td>22</td>
<td>Jobs and Skill Development</td>
</tr>
<tr>
<td>a</td>
<td>Employment Generation Programmes</td>
</tr>
<tr>
<td>b</td>
<td>Pradhan Mantri  Kaushal Vikas Yojna</td>
</tr>
<tr>
<td>23</td>
<td>Environment, Forestry and Wildlife (EFWL)</td>
</tr>
<tr>
<td>a</td>
<td>National Mission for a Green India</td>
</tr>
<tr>
<td>b</td>
<td>Integrated Development of Wildlife Habitats</td>
</tr>
<tr>
<td>c</td>
<td>Conservation of Natural Resources and Ecosystems</td>
</tr>
<tr>
<td>d</td>
<td>National River Conservation Programme</td>
</tr>
<tr>
<td>24</td>
<td>Urban Rejuvenation Mission (AMRUT and Smart Cities Mission)</td>
</tr>
<tr>
<td>25</td>
<td>Modernization of Police Forces (including Security Related Expenditure)</td>
</tr>
<tr>
<td>26</td>
<td>Infrastructure Facilities for Judiciary (including Gram Nyayalayas &amp; e-Courts)</td>
</tr>
<tr>
<td>(C)</td>
<td>Optional Schemes</td>
</tr>
<tr>
<td>27</td>
<td>Border Area Development Programme</td>
</tr>
<tr>
<td>28</td>
<td>Shyama Prasad Mukherjee Rurban Mission</td>
</tr>
</tbody>
</table>
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

****

FIN- BUD1-BT-0011/2016

From
Sri. T.K. Pandey, I.A.S.
Principal Secretary to Government.

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

Sub: Admissibility of Expenditure relating to the provisions made in the Supplementary Statement of Expenditure for the year 2016-17 and expeditious action to utilize the funds in time.

Sir/Madam,

I am directed to say that the demands contained in the Supplementary Statement of Expenditure 2016-17 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. 14915/F dt.18.05.2016 (Regulation of Expenditure out of the Annual Budget for the year 2016-17) and Letter No. 34048/F dt. 17.12.2016 (Revised Estimate for 2016-17 and Budget Estimate for 2017-18).

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

i) Provision has been made for recoupment of advance taken from Odisha Contingency Fund. It should be recouped by 10.01.2017 and compliance reported to Finance Department by 16.01.2017. The allotment against recoupment of advance from Odisha Contingency Fund is not available for distribution among the Drawing & Disbursing Officers. Only the sanction order in respect of the recoupment is to be
sent to the Principal Accountant General (A&E) Odisha for adjustment of the advance by the administrative Department concerned with a copy to Finance Department.

ii) The total allotment including Supplementary provision excluding the provision for recoupment of advance from Odisha Contingency Fund and the provision for accounting adjustment should be distributed among the Drawing & Disbursing Officers through treasury portal by 17.01.2017 and in case of Supplementary linked re-appropriation or additional allotment should be distributed by 31.01.2017.

iii) All Supplementary linked surrender and re-appropriation orders shall be issued centrally at the level of Finance Department in Budget-II Branch and the same should be completed by 04.01.2017. The surrender and savings located has been freezes in IFMS and no more available for distribution. The concerned Departments are being intimated separately.

iv) In the Supplementary Statement of Expenditure, 2016-17 changes have been made in classification of a number of items of expenditure as per advice of the Principal Accountant General (A &E). In such cases, provision in the Revenue Account has been surrendered and substantive provisions has been made in the Capital Account and vice-versa. Accordingly, actual expenditure incurred out of the provision made in 2016-17(BE) is to be written back to the provision made in the Supplementary Statement of Expenditure, 2016-17. Necessary Transfer Entry (TE) suggestion is to be sent by the concerned Administrative Departments for the purpose to the Principal Accountant General (A &E).

v) Provision in the Supplementary Statement of Expenditure, 2016-17, has been made in some cases for Accounting Adjustment without cash outgo. Informal consultation with the O/o the accountant General (A&E) and Finance Department is to be made by the Administrative Departments to ensure correctness of the sanction order to be issued. The sanction order should be handed over in the Office of the Principal Accountant General (A&E) to the Senior Accounts Officer in charge of the Books section.

vi) The Process of issuance of sanction orders for release of funds as well as surrender of provisions should be completed by 31.01.2017 so as to avoid rush of expenditure in the last month of the financial year.

vii) 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 2016-
17 shall be 15.03.2017 for claims under other contingencies, machinery, equipment, vehicle, share capital, subsidy & loans and **21.03.2017** for other claims.

**viii)** 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.

**ix)** Budgetary fund shall, in no case, be transferred to Civil Deposit.

**x)** Wherever Supplementary schedules have been admitted with the stipulations like subject to post budget scrutiny, release of central assistance, prior concurrence of P & C Department, Finance Department etc., there is a mention in the remarks column of the Supplementary Statement of Expenditure, 2016-17, those have to be completed before release of additional provision made in the Supplementary Statement of Expenditure.

**xi)** Top priority shall be given to expedite expenditure in respect of –

- Central Share and State Share of CSS where the Central Assistance is received
- 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 Grant under Central Plan where' the Central Assistance is received.
- Outlays provided for RIDF, EAP and other resource tied up schemes.

2. **Expenditure for Centrally Sponsored Schemes (CSS) :**

**i)** The Administrative Departments are required to limit the expenditure under different CSS, commensurate with the availability of Central Share as per the allocation of funds made by Government of India and the corresponding State Share due as per the financing pattern of the scheme.

**ii)** **Expenditure against these schemes to be made against availability of central assistance and the corresponding State Share only during 2016-17.** Expenditure without
availability of central assistance would require prior concurrence of Finance Department. The Administrative Departments are required to furnish such proposals to Finance Department clearly indicating the emergent need for incurring the expenditure pending receipt of central assistance, steps taken by them to obtain central assistance and whether there is any unspent balance out of the funds released in the previous years.

4. SR-242 of O.T.C. Vol-I mandates that money should not be drawn from the Treasury unless it is required for immediate disbursement. In case of funds transferred to implementing agencies, it is to be ensured that funds are drawn and transferred only for actual expenditure and not for parking in Bank Account.

5. The time schedule for issuance of allotment, verification & reconciliation of expenditure etc.

   i) The detailed DDO-wise Budget Allotments in respect of the provisions made in the Supplementary Statement of Expenditure 2016-17 is to be distributed through IFMS Portal-
   https://www.odishatreasury.gov.in in order to enable the Treasuries/Special Treasuries/ Sub Treasuries to check the bills against budgetary allotment through IFMS. The allotment relating to object heads and detailed heads should be distributed through the Odisha Treasury Portal by 17.01.2017 in case of re-appropriation of funds by 30.01.2017. The Treasuries and Sub-Treasuries should, therefore, insist on full accounting classification i.e. detailed description from Major Head to object head / detailed head in the Bills presented for drawl.

   ii) All Administrative Departments are requested to strictly follow the monitoring mechanism for ensuring submission of Utilization Certificate by the Grantee Institutions in respect of financial assistance/Grant-in-Aid as communicated in Finance Department OM No.21241/F., dt.17.07.2014 and letter No29549/F, dt.20.10.2014. The FA/AFA of the concerned Administrative Department shall ensure submission of Utilization Certificate by the Grantee Institutions in respect of previous financial assistance/Grant-in-Aid within the
stipulated time before release of subsequent instalments of financial assistance/Grant-in-Aid to the respective Grantee Institutions.

**iii)** All Administrative Departments are requested to adhere to the following time schedule for online verification and reconciliation of Departmental Receipt and Expenditure Figures for 2016-17 with those of AG (A&E), Odisha using IFMS as communicated in Finance Department letter No.23871/F., dt.31.08.16

<table>
<thead>
<tr>
<th>Month of the Account</th>
<th>Uploading of Data iOTMS/iFMS by</th>
<th>Cut-off date for of alternation</th>
</tr>
</thead>
<tbody>
<tr>
<td>December, 2016</td>
<td>30.01.2017</td>
<td>13.02.2017</td>
</tr>
<tr>
<td>January, 2017</td>
<td>02.03.2017</td>
<td>13.03.2017</td>
</tr>
<tr>
<td>February, 2017</td>
<td>31.03.2017</td>
<td>12.04.2017</td>
</tr>
<tr>
<td>March (P), 2017</td>
<td>18.05.2017</td>
<td>27.05.2017</td>
</tr>
</tbody>
</table>

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

I would therefore, request you to kindly adhere to the above guidelines and utilise the Annual and Supplementary Budget provision, carry out the verification and reconciliation of expenditure and receipts so as to keep the expenditure within the approved grants and appropriations and ensure proper classification of receipts.

Yours faithfully,

Sd/-

(T.K. Pandey)

Principal Secretary to Government
GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT  
****  

No. 108/F., Date: 03.01.2017  
FIN- BUD1-BT-0013/2016  

From  
Sri T.K. Pandey, I.A.S.  
Principal Secretary to Government.  

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


Ref: Finance Department Circular No. -34048/F, Dt.17.12.2016  

Sir/Madam,  

I am directed to say that proposals for Revised Estimates for 2016-17 and Budget Estimates for 2017-18 were called for in Finance Department Circular No-34048/F., Dt.17.12.2016. In para-21 of the said Circular, it was mentioned that, in order to prepare the Annual Budget, 2017-18 through merger of Plan and Non-Plan, there would be change in formats. Necessary modification in the format is being made in “Online Budget Compilation System” (BETA software). Due to non-availability of adequate time, it was not possible to make changes in the format and impart training to the field functionaries. Hence, for preparation of Annual Budget, 2017-18, proposals from DDO level to Controlling Officers and from Controlling Officers to Administrative Departments would be submitted in old format. However, when the Administrative Department would submit the proposal to Finance Department/ Planning and Convergence Department using BETA software, the proposal would be automatically converted to the new format.
2. Hence, training on the proposed change in format and necessary modifications made on the BETA software is be imparted to the concerned officials of the Administrative Departments on operating this module.

3. Accordingly, a training programme has been arranged for the FAs/AFAs and Officials dealing with preparation of budget of the Administrative Departments in the Finance Department Training Hall on 5th January, 2017 in two sessions. The detailed training programme is at Annexure-I.

4. I would, therefore, request you to kindly depute the FA/AFA of your Department and Officials entrusted with the budget work to attend the training programme and ensure timely submission of proposal for Revised Estimates for 2016-17 and Budget Estimates for 2017-18.

5. Merger of Plan and Non-Plan has brought about changes in formats and process of submission of budget proposals. These changes require some more time for the Administrative Departments for preparation and submission of budget proposals to Finance and Planning & Convergence Department. Requests have come from various quarters for extension of time for submission of budget proposals. Keeping this in view, the last date for submission of proposals for preparation of Revised Estimates for 2016-17 and Budget Estimates for 2017-18 to Finance and Planning & Convergence Department is extended up to 7th January, 2017.

Yours faithfully,

Sd/-
(T.K. Pandey)
Principal Secretary to Government
From
Sri T.K. Pandey, I.A.S.
Principal Secretary to Government

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


Sir/ Madam,

I am directed to say that merger of Plan and Non-Plan in Annual Budget, 2017-18 would shift the focus from a segmented view of Budgetary Outlay to holistic view in a Revenue & Capital expenditure framework. This would require a joint pre-budget consultation by Planning & Convergence and Finance Departments with Administrative Departments so as to make the exercise more meaningful and provide a 360 Degree view of the total expenditure of the line Departments to Finance Department and P&C Department. Accordingly, Joint pre-budget consultation is to be convened in Finance Department with representatives from Administrative Department and P&C Department in phases.

2. In the first stage, Finance Department would convene pre-budget consultation with the Administrative Departments to firm up the Administrative Expenditure, Disaster Response Fund and Transfer from State. Representatives from Planning & Convergence Department would be invited to the meeting. Similarly, on receipt of resources for programme expenditure, P&C Department would convene pre-budget consultation with the Administrative Departments to firm up the ceiling for Programme Expenditure. Representatives from Finance Department would also be invited to the meeting. The joint pre-budget consultation by Planning &
Convergence and Finance Department with Administrative Departments would then be convened in which the recommendations/findings of the pre-budget consultation meeting in the first two stages would be taken into consideration for firming up the budget of the Administrative Departments.

3. Broad guidelines and indicative schedule for pre-budget consultation meeting are as follows:


ii. Finance Department shall communicate resources for programme expenditure containing State Sector Schemes and CSS to Planning and Convergence Department by indicating the resources available for CSS, EAP, and State’s Own Schemes etc. by 17th January, 2017.

iii. Planning & Convergence Department shall work out Departmental ceiling for programme expenditure indicating allocation for CSS (Central Share and State Share), EAP, RIDF, LTIF, etc. In consultation with Administrative Departments.

iv. Pre-budget Scrutiny shall be convened in Finance Department in respect of E&OM Expenditure, Disaster Response Fund and Transfers based on Departmental ceiling communicated to Departments and identify the programme expenditure hitherto embedded in E&OM for transfer to programme side. The exercise should commence from 19th to 30th January, 2017.

v. Pre-budget Scrutiny shall be convened in Planning & Convergence Department in respect of Programme Expenditure on Departmental ceiling worked out by P&C Department. The exercise should commence from 18th to 30th January, 2017.

vi. Thereafter, joint Pre-budget consultation between Administrative Department, Planning & Convergence Department and Finance Department in which each programme would be examined from following angles:

a) Utility of the programme continuing till now.

b) Whether any change is required in the mode of delivery or in terms of beneficiary/target group.

c) Whether there is any overlap between the State Programme or Centrally Sponsored /Central Sector Schemes.
d) Whether the programme/scheme is complementary to or a variant of any CSS or Central Sector Scheme which can be converged/co-branded.

e) Whether a programme funded from the State Budget can be supplemented by extra budgetary resources from DME, CAMPA, Funds, CSR activity of Corporates, Building Worker's organisation etc.

f) Whether any part of the programme can be implemented through PPP or SPVs or NGOs to provide better output, outcomes or returns.

g) Is there a medium term expenditure plan for the programmes linked to specific outputs?

h) Any innovative idea in public service delivery/infrastructure financing/infrastructure project financing and implementation procedure which needs to be encouraged and supported.

i) Suggestion for re-allocation of resources among the priority areas of the Department in order of the developmental needs and priority of the States.

j) If E&OM is embedded in Programme Expenditure Component, then the norms/ scale for E&OM should be uniform.

4. Pre-budget Scrutiny shall be convened in Finance Department in respect of E&OM Expenditure, Disaster Response Fund and Transfers as per schedule at Annexure-I. Schedule for pre-budget consultation for Programme Expenditure would be worked out and communicated separately by Planning & Convergence Department. Joint consultation for Department-wise total Budget Estimates would commence after 30th January, 2017, the schedule for which would be communicated later.

I would, therefore, request you to kindly communicate the above guidelines to the Budget Controlling Officers and depute the concerned Officials to attend the pre-budget consultation as indicated in Annexure-I.

Yours faithfully,

Sd/-
Principal Secretary to Government
<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Department</th>
<th>Date &amp; Time for discussion</th>
<th>Venue</th>
<th>Name of the Officer of F.D. who will Participate in the Meeting.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Excise Deptt.</td>
<td>19.01.2017 11.00 A.M.</td>
<td>Office Chamber of OSD-Cum-Spl. Secretary</td>
<td>Sri Aswini Kumar Mishra, OSD-Cum-Spl Secretary, Sri R. N. Das, Joint Secretary, Sri P.K. Behera, Under Secretary</td>
</tr>
<tr>
<td>2</td>
<td>W &amp; C.D. Deptt.</td>
<td>19.01.2017 11.00 A.M.</td>
<td>Conference Hall of Annex Building of Finance Department</td>
<td>Sri Chandika Prasad Mohanty, Spl. Secretary, Sri G. Nandi, Joint Secretary, Smt. Sarmistha Sethi, Deputy Secretary</td>
</tr>
<tr>
<td>3</td>
<td>Energy Deptt.</td>
<td>19.01.2017 11.00 A.M.</td>
<td>Office Chamber of Additional Secretary</td>
<td>Sri D.K. Jena, Addl. Secretary, Sri S. P. Rath, Deputy Secretary, Sri D. Giri, Under Secretary</td>
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<td>4</td>
<td>Forest &amp; Environment Deptt.</td>
<td>19.01.2017 03.00 P.M.</td>
<td>Conference Hall of Annex Building of Finance Department</td>
<td>Sri N.K. Routray, Addl. Secretary, Sri Satyabrata Rout, Deputy Secretary, Sri Prafulla Kumar Panda, Under Secretary</td>
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<td>5</td>
<td>Works Deptt.</td>
<td>19.01.2017 03.00 P.M.</td>
<td>Conference Hall of Finance Department</td>
<td>Sri P.K. Rout, Addl. Secretary, Jayashree Tripathy, Deputy Secretary</td>
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<td>6</td>
<td>P.G. &amp; P.A. Deptt.</td>
<td>20.01.2017 11.00 A.M.</td>
<td>Office Chamber of OSD-Cum-Spl Secretary,</td>
<td>Sri Aswini Kumar Mishra, OSD-Cum-Spl Secretary, Sri Bivas Kanungo, Joint Secretary, Smt. Chirasmita Sahoo, Under Secretary</td>
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<td>7</td>
<td>R.D. Deptt.</td>
<td>20.01.2017 11.00 A.M.</td>
<td>Conference Hall of Annex Building of Finance Department</td>
<td>Sri P.K. Rout, Addl Secretary, Dr. Jayashree Tripathy, Deputy Secretary</td>
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<td>8</td>
<td>Co-Operation. Deptt.</td>
<td>20.01.2017 03.00 P.M.</td>
<td>Conference Hall of Finance Department</td>
<td>Sri N.K. Routray, Addl. Secretary, Sri Satyabrata Rout, Deputy Secretary, Sri Prafulla Kumar Panda, Under Secretary</td>
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<td>9</td>
<td>Steel &amp; Mines Deptt.</td>
<td>20.01.2017 03.00 P.M.</td>
<td>Office Chamber of Special Secretary</td>
<td>Sri A.K.K. Meena, Spl Secretary, Smt. Smita Rout, Deputy Secretary</td>
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<td>Sl. No.</td>
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<td>10.</td>
<td>P.E. Deptt.</td>
<td>20.01.2017 3.00 P.M</td>
<td>Office Chamber of Addl. Secretary Sri P.K. Rout.</td>
<td>Sri P. K. Rout, Addl. Secretary, Sri P.K. Nanda, Joint Secretary, Smt. Ellora Mohanty, Deputy Secretary, Sri A K. Mohanty, Under Secretary</td>
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<td>11.</td>
<td>Panchayati Raj Deptt.</td>
<td>21.01.2017 11.00 A.M</td>
<td>Conference Hall of Annex Building of Finance Department</td>
<td>Sri P.K Rout, Addl. Secretary, Sri Satyabrata Rout, Deputy Secretary, Sri Chittaranjan Hota, Under Secretary</td>
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<td>12.</td>
<td>Agriculture and Farmers Empowerment Deptt.</td>
<td>21.01.2017 11.00 A.M.</td>
<td>Conference Hall of Finance Department</td>
<td>Sri N.K.Routray, Addl. Secretary, Sri Satyabrata Rout, Deputy Secretary, Sri Prafulla Kumar Panda, Under Secretary</td>
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<td>11.</td>
<td>P.A. Deptt.</td>
<td>21.01.2017 03.00 P.M</td>
<td>Office Chamber of Sri Aswini Kumar Mishra, OSD-Cum-Spl Secretary</td>
<td>Sri Aswini Kumar Mishra, OSD-Cum-Spl Secretary, Sri Bivas Kanungo, Joint Secretary, Smt. Chirasmita Sahoo, Under Secretary</td>
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<td>13.</td>
<td>SS &amp;EPD</td>
<td>21.01.2017 3.00 P.M</td>
<td>Conference Hall of Finance Deptt</td>
<td>Sri Chandika Prasad Mohanty, Spl. Secretary, Sri G. Nandi, Joint Secretary, Smt. Sarmistha Sethi, Deputy Secretary</td>
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<td>15.</td>
<td>Handloom, Textiles &amp; Handicrafts Deptt.</td>
<td>21.01.2017 03.00 P.M.</td>
<td>Conference Hall of Annex Building of Finance Department</td>
<td>Sri A.K.K.Meena, Spl Secretary, Smt. Smita Rout, Deputy Secretary, Sri Soumyajit Rout, Under Secretary</td>
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<td>16.</td>
<td>ST &amp; SC Dev. Deptt.</td>
<td>24.01.2017 11.00 A.M</td>
<td>Conference Hall of Finance Department</td>
<td>Sri P.K Rout,Addl.Secretary, Sri Satyabrata Rout, Deputy Secretary, Sri Chittaranjan Hota, Under Secretary</td>
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<td>17.</td>
<td>F &amp; ARD Deptt.</td>
<td>24.01.2017 11.00 A.M</td>
<td>Conference Hall of Annex Building of Finance Department</td>
<td>Sri N.K.Routray, Addl. Secretary, Sri Satyabrata Rout, Deputy Secretary, Sri Prafulla Kumar Panda, Under Secretary</td>
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<td>18.</td>
<td>Tourism and Culture Deptt.</td>
<td>24.01.2017 11.00 A.M.</td>
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<td>Sri Aswini Kumar Mishra, OSD-Cum-Spl Secretary, Sri Bivas Kanungo, Joint Secretary Smt. Chirasmita Sahoo, Under Secretary</td>
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<td>O.L A.</td>
<td>24.01.2017 03.00 P.M.</td>
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<td>20.</td>
<td>P &amp; C Deptt.</td>
<td>24.01.2017 03.00 P.M.</td>
<td>Conference Hall of Finance</td>
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<td>21.</td>
<td>I &amp; P.R. Deptt.</td>
<td>25.01.2017 11.00 A.M</td>
<td>Conference Hall of Finance</td>
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<td>22.</td>
<td>Transport Deptt.</td>
<td>25.01.2017 11.00 A.M</td>
<td>Office Chamber of</td>
<td>Sri P. K. Rout, Addl. Secretary, Sri P.K.Nanda, Joint Secretary, Smt. Ellora Mohanty, Deputy Secretary Sri A.K.Mohanty, Under Secretary</td>
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<td>23.</td>
<td>Revenue &amp; D.M Deptt.</td>
<td>25.01.2017 03.00 P.M.</td>
<td>Conference Hall of Finance</td>
<td>Sri Aswini Kumar Mishra, OSD-Cum-Spl Secretary, Sri R. N. Das, Joint Secretary, Sri P.K. Behera, Under Secretary</td>
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<td>24.</td>
<td>Industries Deptt.</td>
<td>25.01.2017 03.00 P.M.</td>
<td>Office Chamber of</td>
<td>Sri A.K.K.Meena, Spl Secretary, Smt. Smita Rout, Deputy Secretary Sri Soumyajit Rout, Under Secretary</td>
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<td>Spl. Secretary Sri A.K.K.Meena.</td>
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<td>25.</td>
<td>Finance Deptt.</td>
<td>25.01.2017 03.00 P.M.</td>
<td>Conference Hall of Annex Building of Finance Department</td>
<td>Sri D.K. Jena, Addl. Secretary Sri S.P. Rath, Deputy Secretary Sri D.Giri,Under Secretary</td>
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<td>26.</td>
<td>School &amp; Mass Edn. Deptt.</td>
<td>27.01.2017 11.00 A.M.</td>
<td>Conference Hall of Finance Deptt.</td>
<td>Sri Aswini Kumar Mishra, OSD Cum-Spl. Secretary,</td>
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<td>Sri S.K. Sahoo, Deputy Secretary</td>
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<td>27.</td>
<td>Electronics &amp;I.T. Deptt.</td>
<td>27.01.2017 11.00 A.M.</td>
<td>Office Chamber of Addl.Secretary Sri P.K. Rout</td>
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<td>28.</td>
<td>Sports &amp; Y.S. Deptt.</td>
<td>27.01.2017 03.00 P.M.</td>
<td>Office Chamber of Sri Aswini Kumar Mishra, OSD-Cum-Spl Secretary</td>
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<td>29.</td>
<td>Skill Development &amp; Technical Edn Deptt.</td>
<td>27.01.2017 03.00 P.M.</td>
<td>Conference Hall of Annex Building of Finance Deptt</td>
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<td>Sri Soumyajit Rout, Under Secretary</td>
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<td>30.</td>
<td>Labour &amp; E.S.I Deptt.</td>
<td>27.01.2017 03.00 P.M.</td>
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<td>32.</td>
<td>Commerce Deptt.</td>
<td>28.01.2017 11.00 A.M</td>
<td>Office Chamber of Addl. Secretary Sri P.K.Rout</td>
<td>Sri P. K. Rout, Addl. Secretary</td>
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<td>33.</td>
<td>H. Edn. Deptt.</td>
<td>28.01.2017 11.00 A.M</td>
<td>Conference Hall of Annex Building, Finance Deptt.</td>
<td>Sri Aswini Kumar Mishra,</td>
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</table>
| 34.    | H & U.D. Deptt.             | 28.01.2017 03.00 P.M       | Conference Hall of Annex Building, Finance Deptt | Sri P.K.Rout, Addl. Secretary  
Dr. Jayashree Tripathy, Deputy Secretary                                                                                      |
| 35.    | H & F.W. Deptt.             | 28.01.2017 03.00 P.M       | Conference Hall of Finance Department      | Sri Chandika Prasad Mohanty, Spl. Secretary,  
Sri G. Nandi, Joint Secretary  
Smt. Sarmistha Sethi, Deputy Secretary                                                                                       |
| 36.    | G.A. Deptt.                 | 28.01.2017 03.00 P.M       | Office Chamber of Sri Aswini Kumar Mishra,  
OSD-Cum-Spl Secretary  
Sri Bivas Kanungo, Joint Secretary  
Smt. Chirasmita Sahoo, Under Secretary                                                                                      |
| 37.    | Home Deptt.                 | 30.01.2017 11.00 A.M       | Conference Hall of Finance Department      | Sri Aswini Kumar Mishra,  
OSD-Cum-Spl Secretary  
Sri R. N. Das, Joint Secretary  
Sri P.K. Behera, Under Secretary                                                                                           |
| 38.    | Science & Tech. Deptt.      | 30.01.2017 11.00 A.M       | Office Chamber of Addl. Secretary Sri P.K. Rout | Sri P.K. Rout, Addl. Secretary,  
Sri P.K. Nanda, Joint Secretary  
Smt. Ellora Mohanty, Deputy Secretary  
Sri A.K. Mohanty, Under Secretary                                                                                           |
| 39.    | Law Deptt.                  | 30.01.2017 03.00 P.M       | Office Chamber of Sri Aswini Kumar Mishra,  
OSD-Cum-Spl Secretary  
Sri Bivas Kanungo, Joint Secretary  
Smt. Chirasmita Sahoo, Under Secretary                                                                                      |
| 40.    | F.S. & C.W.                 | 30.01.2017 03.00 P.M       | Conference Hall of Finance Department      | Sri P. K. Rout, Addl. Secretary,  
Sri P.K. Nanda, Joint Secretary  
Smt. Ellora Mohanty, Deputy Secretary  
Sri A K. Mohanty, Under Secretary                                                                                           |
| 41.    | M.S & M.E Deptt.           | 30.01.2017 03.00 P.M       | Conference Hall of Annex Building of Finance Deptt | Sri A.K.K. Meena, Spl Secretary,  
Smt. Smita Rout, Deputy Secretary  
Sri Soumyajit Rout, Under Secretary                                                                                         |
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

***

No. 3897/F, dated the 11th February, 2017
FIN-WM-BT-0001-2015

From
Sri Tuhin Kanta Pandey, I.A.S.
Principal Secretary to Government

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

Sub: Deadlines for financial sanction, issue of allotment, re-appropriation of funds, surrender of provisions and drawal of funds in the remaining part of the current financial year.


Sir/Madam,

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

2. (i) Rush of expenditure in the last quarter of the financial year defeats the objective of efficient and economic use of resources. It may also lead to unproductive and wasteful expenditure. However, keeping in view the difficulties faced by different Departments it has been decided to further **extend the deadline for completion of all formalities for issue of allotment, sanction for release of funds, Re-appropriation of funds and surrender of provisions as stipulated below.** The Administrative Departments are therefore impressed upon to strictly adhere to these deadlines.
On receipt of intimation from Finance Department regarding shortfall in expenditure in the 1st three quarters of the current financial year, the amount to be surrendered is to be worked out in detail by the Administrative Departments under the Cash Management System and surrendered by 28th February, 2017. The concerned Departments have been intimated accordingly. The Directorate of Treasuries & Inspection will allow expenditure for the last quarter and the month of March, 2017 after taking into account the amount to be surrendered.

3. **Last date. for submission of bills in Treasury for drawal of funds :- 15th March/21stMarch, 2017**- It has been indicated in para 2 (vii) of Finance Department circular No.34749/F dated 24.12.2016 that the last date of submission of bills to the Treasuries for the financial year 2016-17 shall be 15th March, 2017 for claims under other contingencies, machinery, equipment, vehicle, share capital, subsidy and loans and 21st March, 2017 for other claims. These deadlines are to be followed scrupulously. Accordingly, necessary expenditure sanction for these items/claims should be issued on or before the dead line for submission of bills. The last date for issue of sanction order for incurring expenditure on these items is the last date for submission of the related bills in the Treasury/Sub-Treasury concerned.
4. **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.

5. (i) Under the Integrated Financial Management System (IFMS), all the Treasuries are connected to the Central Location at the Directorate of Treasuries & Inspection, Odisha, Bhubaneswar through intranet and the Controlling Officers and Drawing & Disbursing Officers have access to the system (IFMS) through the Budget Interface, Works and Forest Expenditure modules of the Treasury Portal (internet). The transactions are made through the System. The IFMS does not provide for any backlog processing of transactions at any stage. As such exactly after 12.00 Midnight of 31st March 2017, which is technically the end of the current financial year 2016-17, the system would automatically disable all the allotments for 2016-17 across the State for the financial year 2016-17 and it would not be possible at all to carry out any transaction relating to the budget of 2016-17 after that. Besides, the centralized and computerized payment platform of the R.B.I and Core Banking System of Agency Banks may not accept last minute transactions. Hence, the Controlling Officers and D.D.Os are advised to avoid submission of bills in the Treasury after the deadlines and ensure encashment of all claims presented in the Treasury/Bank before 31st March, 2017. The Cheque drawing DDOs of Forest and Engineering Departments are also advised to ensure issue of all cheques sufficiently ahead so that the payees would be able to en-cash the cheques before 31st March, 2017.

(ii) Distribution of Budgetary Allotment, re-appropriation and surrender of funds are made by the Controlling Officers through the Budget Interface and Works Expenditure Module of Treasury Portal (internet). The cheque drawing DDOs of Forest and Engineering Departments also issue cheques through the Works Expenditure Module of IFMS. Network failure may deny access to the Treasury Portal. In case of such internet failure, allotment distribution and cheque processing in case of Forest and Engineering Departments may be made by using the facility available in the nearest Treasuries/Special Treasuries/Sub-Treasuries in intranet or at the Central Location in the Directorate of Treasuries and Inspection, Odisha, Bhubaneswar. This is available as a back-up facility.
6. **Budgetary Allocation pertaining to Central Plan and Centrally Sponsored Plan schemes may not be surrendered in a routine manner where there Is likelihood of receipt of Central Assistance and scope for expenditure towards the end of the financial year.** In case of late receipt of central assistance beyond the deadline stipulated in para-2 above, the Administrative Departments may immediately move Finance Department for extension of the deadlines to facilitate expenditure.

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

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

Yours faithfully,

Sd/-
(Tuhin kanta Pandey)
Principal Secretary to Government
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
***
No.\textbf{4884}/F., dated \textbf{22.02.2017}
FIN-BUD3-BT-0003-2017

OFFICE MEMORANDUM

Sub: \textbf{Guidelines for budgeting, creation, management and accounting of funds envisaged under promotional policies for different sectors.}

In order to provide further impetus to the development of key sectors, the State Government, have recently formulated dedicated investment policies for various sectors in addition to other existing policies. Some of these policies envisage budgetary provision for creation of funds to carry out certain promotional and facilitation activities / works.

\textbf{2.} It is seen that budgetary provision for such funds are sought to be parked with Nodal Agencies/ Implementing Agencies outside Public Account. Thereafter, it may be difficult to monitor timely utilisation of such funds kept outside Public Account.

\textbf{3.} It is, therefore, decided that the budgetary provision for such fund should be transferred to the Public Account of the State Government under the sections \textbf{“Deposits not bearing interest”} or \textbf{“Reserve Funds not bearing interest”} in the Head of Account – \textbf{“8449-Other Deposits”} or \textbf{“8235-General and Other Reserve Fund”} respectively, as the case may be.

\textbf{4.} The provision in the budget in the Consolidated Fund is to be made towards \textbf{“Transfer to the designated fund in the Public Account”} under the Head of Account--\textbf{“2075-Miscellaneaous General Services”} and provision is to be made in any of the functional Major Heads for expenditure on identified works which are to be met out of the fund by means of a deduct entry.

\textbf{5.} The Accounting Procedure for creation and administration of the designated fund is to be finalised in consultation with the Principal Accountant General (A &E), Odisha. The accounts of receipt and expenditure into and from the fund respectively during each financial year will be maintained by the Principal Accountant General (A &E), Odisha and disclosed in the Appropriation Accounts.
6. The aforesaid procedure will impart greater transparency and accountability in respect of operation and maintenance of such funds.

The Administrative Departments are to follow the aforesaid guidelines while making provision in the budget for such funds.

Sd/-

(T.K. Pandey)
Principal Secretary to Government.
From

Sri Tuhin Kanta Pandey, I.A.S.
Principal Secretary to Government

To

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


Sir/Madam,

I am directed to say that the Commissioner-cum-Secretary to Government, Energy Department has submitted Department and Category/Entity-wise arrear outstanding electricity dues as on 31st December, 2016 in respect of Government Offices, Public Sector Undertakings, Local Bodies and other autonomous agencies in a meeting taken by the Chief Secretary on 20th March, 2017 (list enclosed). The aforesaid outstanding dues amount to Rs.482.75 crore.

2. Government Departments and Organizations under the control of the State Government should be model consumers so that other consumers would also emulate them and pay their dues in time. It has therefore become incumbent on Finance Department to issue suitable advisory to all Departments for timely payment of Electricity Dues in view of availability of provision in the budget and instructions issued by Finance Department earlier.

3. In this context, it is pertinent to mention that in Finance Department Circular No.26643/F dated 29.09.2016; all Departments were directed to project their full requirements for provision of funds in the Supplementary Statement of Expenditure, 2016-17 towards payment of electricity charges. During the pre-budget scrutiny, it was
also ensured that full allocation for payment of electricity dues is made available in the budget estimates for 2017-18 on the basis of requirements furnished by the Departments.

4. In view of this, there should be no scope for complaint regarding inadequate budget provision for payment of electricity dues. There is a provision of Rs.240.37 crore in the Budget Estimates for 2016-17 and Supplementary Statement of Expenditure, 2016-17 for payment of electricity dues by various Government Offices.

5. In the Circular issued by this Department vide No.14915/F dated 18.05.2016 on Regulation of Expenditure out of the Annual Budget for the year 2016-17, it has been stipulated in para 4(iii) that Statutory dues viz. Sales Tax (VAT & CST), Municipal Tax, Compensation for Land Acquisition etc. as well as Electricity Dues and Rents, Rates and Taxes both amount and arrears should be cleared on the basis of provision made in the Budget after due verification and scrutiny and rebate wherever available should be availed. If any delayed payment surcharge is levied, it would be the personal responsibility of the concerned Heads of Office/DDO.

6. Keeping in view the provision of funds in the Budget Estimates for 2016-17 and Supplementary Statement of Expenditure, 2016-17, full payment of the arrear electricity dues of Government Offices under all Departments of Government are to be ensured by 31st March, 2017.

i) The Administrative Department/ Controlling Officers are to provide funds to the Drawing & Disbursing Officers/Heads of Offices after ascertaining their requirement for payment of arrear and current electricity dues.

ii) The concerned Heads of Offices/DDOs will reconcile their outstanding electricity dues with the Divisional Officers of CESU, WESCO, NESCO and SOUTHCO and ensure clearance of undisputed arrear electricity dues by 31st March, 2017 and furnish a certificate signed by the DDO along-with the salary bill for the month of April, 2017 that their arrear outstanding electricity bills upto "February, 2017 have been settled failing which the salary bills in respect of their establishment for the month of April, 2017 shall not be entertained in the Treasuries.

iii) In respect of institutions and organizations where there are big residential colonies adjoining the main office building, such as Irrigation colonies attached to multi-purpose projects, residential colonies, hostels attached to educational institutions and medical
colleges etc. separate bills for consumption made by persons
residing in such colonies arc to be issued by tile DISCOMs after
segregation of the supply of electricity between Government
buildings and individual houses hostels. Government are not
liable to pay for electricity consumption by the residents of such
colonies/hostels.

iv) Bills on account of contract demands are to be immediately
reviewed to ensure that they are in line with actual consumption.
New contracts, if necessary, have to be executed with the
Distribution Companies.

v) All Heads of Offices/DDOs under the Administrative Departments
are also to ensure that bills are raised as per meter reading and all
the establishments have accurate working meters and electricity
consumption is as per the norms prescribed In Finance
Department Letter No. WF-II-60/2002(pt)/1182(45)/F dated
07.01.2003.

vi) In case any Head of Office/DDO face any difficulty in
reconciliation of the outstanding dues with the Divisional Officers
of the DISCOMs, the matter should be reported to Energy
Department/Ombudsman of the concerned DISCOMs/OERC.

vii) No opportunity should be given to the DISCOMs to disconnect the
line and all-out efforts should be made to clear outstanding dues
on priority.

These instructions may kindly be brought to the notice of the
Sub-ordinate Offices under your control.

Yours faithfully,

Sd/-
Principal Secretary to Government
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

***

No. 7627/F, dated the 21.03.2017
FIN-WF2-MISC-0006-2017

From
Sri Tuhin Kanta Pandey, I.A.S.
Principal Secretary to Government

To
The Principal Secretaries,
Public Enterprises Department/
Co-operation Department.
 Commissioner-cum-Secretaries to Govt.
Housing & Urban Development Deptt./
Panchayati Raj Department/
All Collectors

Sub: Reconciliation and payment of outstanding dues of CESU, WESCO, NESCO and SOUTHCO by Urban Local Bodies, Panchayati Raj Institutions, Public Sector Undertakings and Co-operatives by 31st March, 2017.

Sir,

I am directed to say that the Commissioner-cum-Secretary to Government, Energy Department has submitted Department and Category/Entity-wise arrear outstanding electricity dues as on 31st December, 2016 in respect of Government Offices, Public Sector Undertakings, Local Bodies and other autonomous agencies in a meeting taken by the Chief Secretary on 20th March, 2017 (list enclosed). The aforesaid outstanding dues amount to Rs.482.75 crore. There is persistent default in payment of Electricity Dues by Urban Local Bodies, Panchayati Raj Institutions and Cooperatives.

2. Government Departments and Organizations under the control of the State Government should be model consumers so that other consumers would also emulate them and pay their dues in time. It has therefore become incumbent on Finance Department to issue suitable advisory to all Departments for timely payment of Electricity Dues and enforce it through islanding and earmarking funds out of devolutions, grant-in-aid or budgetary support to ULBs, PRIs, PSUs & Cooperatives.
3. The clearance of outstanding dues by the Urban Local Bodies, Panchayati Raj Institutions, Public Sector Undertakings and Co-operatives must be ensured before 31st March, 2017. It may be noted that sufficient funds are available with local bodies for such-purpose out of the F.C. transfers. Collectors are requested to issue suitable directions and monitor the compliance under intimation to the H & UD/ Panchayati Raj and Finance Department.

4. The H&UD Department may also issue necessary instructions to the Urban Local Bodies and Panchayati Raj Department may instruct all Panchayati Raj Institutions to reconcile and clear the outstanding electricity dues till 31st December, 2016, before 31st March, 2017 at the latest. While releasing untied funds to the Local Bodies, H&UD Department and Panchayati Raj Department may earmark a certain amount towards electricity dues and before release of the subsequent installment, the concerned Local Bodies should furnish a certificate that the electricity dues are being paid regularly and there is no default on their part in payment of electricity dues including the past arrear. In the absence of such a certificate the next installment due may not be released by the Administrative Department/Controlling Officers.

5. In case of Public Sector Undertakings-and Co-operatives, appropriate instruction may be issued by Public Enterprises Department and Co-operation Department to the concerned Administrative Departments to insist on a certificate regarding up to date payment of the arrear and current electricity dues by the PSUs and Co-operatives while releasing budgetary support to the PSUs/Cooperatives. They may also be requested to earmark a certain amount out of the budgetary support towards payment of Electricity Dues if the PSUs/Cooperatives have large outstanding arrear dues. No opportunity should be given to the DISCOMs to disconnect the line and all-out efforts should be made to clear outstanding dues on priority.

Yours faithfully,

Sd/-

Principal Secretary to Government
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

***
No. 8228/F, dated Bhubaneswar the 27th March, 2017
FIN-WF2-MISC-0006-2017

From
Sri Tuhin Kanta Pandey, I.A.S.
Principal Secretary to Government.

To
The Principal Secretaries to Government
Water Resources Department.
The Principal Secretary to Government,
Rural Development / Commerce/
Energy Department
Commissioner-cum-Secretary to Government,
Panchayati Raj / Steel & Mines/
Fisheries & Animal Resources Development Department.
EIC-Cum-Secretary to Government,
Works Department.

Sub: Cadre Restructuring of the Engineering Services (Degree & Diploma) Working under various Departments – Submission of Proposals regarding.

Sir,

I am directed to invite a reference to the above noted subject and to say that proposals are being received separately from different Administrative Departments for cadre restructuring of Engineering Services (Degree & Diploma) under their administrative control. It is, invariably, seen that different Departments adopt different norms and principles while submitting proposal for cadre restructuring of Engineering Services without following a common hierarchical structure.

To facilitate uniform decision in the matter, it has been, inter alia, decided that any proposal relating to cadre restructuring of the Engineering Services (Diploma/Degree) in the Civil & Mechanical stream and working under the Works/Rural Development/Water Resources/Panchayati Raj/Steel & Mines/Fisheries/Commerce Department may be routed through Water Resources Department. Similarly, the proposals relating to cadre restructuring of the Engineering Services (Diploma /Degree) in Public Health and Water Supply & Sanitation wings under Housing & Urban Development
Department, Rural Development Department (RWSS Organisation) may be routed through Housing & Urban Development Department. Likewise, the proposal for cadre restructuring of the Engineering Services (Diploma/Degree) in the Electrical stream and working under various Departments and Organisations are to be sent through Energy Department.

It is, therefore, requested that such proposals may kindly be routed through the designated Departments mentioned above to maintain uniformity in decision making on cadre restructuring of the Engineering Services.

Yours faithfully,

*Sd/-*

Principal Secretary to Government
From

Sri Tuhin Kanta Pandey, I.A.S.
Principal Secretary to Government

To

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

Sub: Relaxation of the deadline for financial sanction, issue of allotment and drawal of funds in the remaining part of the current financial year in respect of Centrally Sponsored Schemes (CSS) and Central Plan Schemes.

Sir,

I am directed to say that Finance Department have earlier intimated the Departments of Government and 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 submission of proposal to Finance Department for release of funds in letter No.3897/F, dt.11.02.2017 and letter No.6106/F dated 06.03.2017.

2. The Administrative Departments were advised vide Finance Department letter No. 3897/F, dt.11.02.2017 that budgetary Allocation pertaining to Central Plan and Centrally Sponsored Plan schemes may not be surrendered in a routine manner where there is likelihood of receipt of Central Assistance and scope for expenditure towards the end of the financial year. In case of late receipt of central assistance beyond the stipulated deadline, the Administrative Departments would move Finance Department for extension of the deadlines to facilitate expenditure.

3. In the past years Central Assistance in respect of Centrally Sponsored Schemes (CSS). Central Plan Schemes were received on the last 2-3 days of the financial year. It is understood that some Administrative Departments are anticipating receipt of Central Assistance in the last few days of the current financial year.
4. In view of administrative convenience and the desirability of avoiding lapse of budget provision, **the Administrative Departments are hereby allowed to issue sanction orders for release of funds, allotment orders and present bills/claims in the Treasuries by 5 P.M of 31st March, 2017 relating to Centrally Sponsored Schemes (CSS), Central Plan Schemes in respect of which the Central Assistance has been received after 21.03.2017.**

However, the concerned Departments should in their own interest, ensure encashment of all claims presented in the Treasury/Bank before 31st March, 2017 as the centralized and computerized payment Platform of the R.B.I and Core Banking System of Agency Banks may not process the last minute transactions.

Yours faithfully.

Sd/-

Principal Secretary to Government
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

***
No. ______8691______ /F, Dated 31.03.2017
FIN-BUD1-BT-0013/2016(pt)

OFFICE MEMORANDUM

Disaster management is one the important activities of Government of Odisha. In the post Plan and Non-Plan merger categorization of expenditure, Disaster Response Funds is taken as a separate category of expenditure. As per Rule - 121 (1) of Rules of Procedure and Conduct of Business in the Odisha Legislative Assembly, "a separate demand shall ordinarily be made in respect of the grant proposed for each department of the Government, provided that the Finance Minister may in his discretion, include in one demand grants proposed for two or more department, according to rationalisation system or make a demand in respect of expenditure such as Famine Relief and Insurance which cannot readily be classified under particular department".

2. Odisha is prone to disasters and over time, the disaster management capabilities of the State have improved for which the State is recognized within the country and outside. To ensure focussed attention to disaster mitigation, relief and management in the State, it has been decided to create a separate Demand for Grant for "Disaster Management" under Revenue and Disaster Management Department.

3. In accordance with Rule-110 of Odisha Budget Manual-1963, a new Demand number-42 is assigned to "Disaster Management" under Revenue and Disaster Management Department. Assignment of new Demand number to "Disaster Management" will be given effect to from financial year 2017-18.

By Order of the Governor

Sd/-

(T.K. Pandy)
Principal Secretary to Government
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

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No._______8728________/F, Dated 31.03.2017
FIN-WM-BT--0001-2015

From

Sri Tuhin Kanta Pandey, I.A.S.
Principal Secretary to Government

To

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

Sub: Regulation of Expenditure out of the Annual Budget for the year 2017-18.

Sir/Madam,

I am directed to say that the Administrative Departments will be authorized to incur expenditure from 1st April, 2017 on the basis of the provision made in the Annual Budget for 2017-18 as soon as the Annual Budget for 2017-18 is passed by the State Legislature and the related Appropriation Bill is enacted.

2. On removal of Plan-Non-Plan distinction in Budget, the existing formats of various budget documents are revised which will now distinguish the budgetary allocation in terms of revenue and capital expenditure and not in terms of Plan and non-Plan. The State government budgetary expenditure has been classified into following four broad categories in the Annual Budget for the year 2017-18.

A. Administrative Expenditure
   (i) Establishment, Operations & Maintenance (EOM) Expenditure
   (ii) Debt Servicing Expenditure

B. Programme Expenditure
   (i) State Sector Schemes
   (ii) Central Sector Schemes
   (iii) Centrally Sponsored Schemes

C. Disaster Response Funds
   (i) State Disaster Response Fund
   (ii) National Disaster Response Fund
D. **Transfers from State**
   (i) Union Finance Commission Transfers to Local Bodies  
   (ii) State Finance Commission Transfers to Local Bodies  
   (iii) Other Transfers

3. It is necessary to expedite the pace of expenditure during the 1st quarter of the financial year as it is the working season before the onset of monsoon. The Departments should, therefore, carefully chalk out a work programme from the beginning of the financial year and make available the provision made in the Annual Budget to the spending Units in the month of April, 2017 itself. The guiding principles and modalities for sanction and release of funds provided in the Annual Budget for 2017-18 are specified below.

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

   (i) Expenditure on creation of capital assets and completion of projects, economy in Administrative Expenditure on establishment, operations and maintenance should be given top most priority.

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

   (iii) Statutory dues viz. Sales Tax/VAT, Municipal Tax, compensation for land acquisition etc. as well as electricity dues, water charges and Rents, Rates and Taxes, both current and arrears, should be cleared on the basis of provision made in the Budget, after verification and scrutiny and rebate where-ever available should be availed. If any delayed payment surcharge is levied, it would be the personal responsibility of the concerned Head of Office/DDO. The Administrative Department, Heads of Department and Head of Office are authorised to purchase pre-paid electricity Card/Meter from the Distribution Companies for advance payment of electricity charges which would be adjusted against the actual consumption.
(iv) Electricity Charges should be paid regularly to the DISCOMs on receipt of bills. Certificate regarding clearance of outstanding dues upto February, 2017 should be furnished in the salary bill for April, 2017 failing which the Treasuries shall entertain such Bills in terms of F.D. Circular No.FIN-WF-2-MISC-0006-2017, 7622/F dt. 21.03.2017.

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

(vi) The maintenance expenditure under Administrative Expenditure {Establishment, Operations and Maintenance (EOM) Expenditure} for Roads & Bridges, Buildings, Urban Water Supply, Rural Water Supply, Major, Medium & Minor Irrigation, Flood Control work etc. should be incurred according to the Annual Maintenance Plan formulated by the concerned Administrative Department in consultation with Finance Department. Distribution of allocation among the administrative units should be completed by 30th April, 2017 in accordance with the approved Annual Maintenance Plan.

(vii) Creation of posts would require prior concurrence of Finance Department. Permission of the Empowered Committee constituted in terms of Finance Department Resolution No.22989/F., dated 05.08.2014, would be required for filling up of base level vacant posts meant for direct recruitment. Proposals for creation and filling up of posts should be made only if the posts are essential for delivery of public services or developmental needs.

(viii) 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 whose residual service period should be at least equal to the life period of a new vehicle and deposit of the sale proceeds of the condemned vehicle in Government Account. In terms of Finance Department O.M. No. 27037/F., dated 08.10.2015, the Administrative Departments shall be competent to take a decision at their level for hiring of private vehicle for official use in substitution of existing Government vehicle after completion of the process of condemnation and auction of old vehicle and deposit of the sale-proceeds in treasury. However, hiring sought without condemnation of existing vehicles and hiring of vehicles for new offices will require prior concurrence of Finance Department.
(ix) Concurrence of Finance Department would not be necessary for purchase of machinery and equipment if it is within the overall limit of sanction of the Administrative Departments.

5. While releasing funds, priority should be given for programmes/schemes where expenditure is reimbursable, completion of the incomplete projects under the Zero Based Investment Review and State's Own Flagship Programme e.g.- (i) EAP, RIDF, LTIF and other Resource Tied up schemes under Programme Expenditure, (ii) Central Sector Schemes and Centrally Sponsored Schemes, (iii) State Sector Schemes under Programme Expenditure like Biju KBK, Gopabandhu Gramin Yojana, Biju Gram Jyoti, Biju Saharanchal Bidyutikaran Yojana, Mo Kudia, Biju-Kandhamal O Gajapati Yojana, Madhubabu Pension Yojana, Scheme for utilization of ground water in drought prone areas and Construction of Check Dams, Biju Setu Yojana, Mega Lift Scheme etc., (iv) Disaster Response Funds.

6. While scrutinizing proposal for sanction of expenditure during the year 2017-18, the progress of submission of Utilization Certificate in respect of expenditure incurred up to the preceding month and expenditure incurred during 2016-17 should be reviewed by the Administrative Departments. It should be ensured that the implementing agencies utilize the scheme funds transferred to them. **Before releasing money to the implementing agencies it should be ensured that the implementing agencies have utilized the funds transferred to them in the previous years and the same has not been lying unutilized and parked by the implementing agencies in Bank Account. The time limit for submission of Utilization Certificate in respect of grant in aid provided by State Government and grants received from Government of India as indicated in Finance Department O.M. No.21241/F., dated 17.07.2014 is to be scrupulously adhered to.** The Financial Advisors and Assistant Financial Advisors are required to enforce the discipline while concurring in the proposal for sanction of grant-in-aid.

7. The flow of expenditure should be evenly paced and commensurate with the revenue receipts. However, it is noticed that expenditure pattern is skewed and back-loaded. Therefore, it is necessary to formulate quarterly and monthly expenditure plans from the beginning of the year to avoid rush of expenditure towards the year-end. In order to achieve this objective, completion of the formalities relating to sanction and release of funds in the early part of the financial year would accelerate the pace of expenditure in the 1st three quarters. The expenditure in the last quarter of the financial year and in the month of March ought to be within 40% and 15%
respectively of the Annual Budget provision. This necessitates expeditious sanction and allotment of funds. The total allotment including supplementary provision should be communicated by **30.12.2017** or at the latest by **15.01.2018** in case of re-appropriation or additional allotment. The allotment relating to salary should be released at one go from the beginning. Similarly, the process of issue of sanction orders for release of funds as well as surrender of budgetary provision should be completed by **31.01.2018**. 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 2017-18 will be **10th March, 2018** for claims under other Contingency, Machinery, Equipment, Vehicle, Share Capital, Subsidy, Loan and 15th March, 2018 for other claims.

8. (i) Instructions have been issued to all Departments vide Finance Department Letter No. 8298/F., dated 28.03.2017 to complete the process of distribution of allotments to the DDOs through Odisha Treasury Portal ([http://www.odishatreasury.gov.in](http://www.odishatreasury.gov.in)/[www.ifmsodisha.gov.in](http://www.ifmsodisha.gov.in)) by **31.03.2017**. The detailed DDO-wise Budget Allotments for the financial year 2017-18 should be distributed forthwith through Odisha Treasury Portal ([http://www.odishatreasury.gov.in](http://www.odishatreasury.gov.in)/[www.ifmsodisha.gov.in](http://www.ifmsodisha.gov.in)) if not already done, in order to enable the Treasuries/Special Treasuries/Sub Treasuries to check the bills against budgetary allotment through IFMS. The DDOs need not wait for ink-signed copy of the allotment.

(ii) Allotment for Works Expenditure of Forest & Environment, Rural Development, Water Resources, Housing & Urban Development, Energy & Works Department against Budget provision, N.H. Credit and Deposits, based on budgetary allotment and accounts of the Division/Project, drawn through cheques, would continue to be routed through Works Expenditure module of the Treasury Portal and regulated by Finance Department Circular No. 28777(6) IF., dated 24.06.2011. The Controlling Officers are advised to distribute budgetary allotment in respect of works expenditure to the Divisions /projects through Works Expenditure module of the Treasury Portal.

(iii) Separate expenditure sanction would also be necessary in case of Works expenditure/projects governed by Public Works Department Code, in terms of the provisions contained in Rule-17 (d) of the Delegation of Financial Powers Rules,1978 as amended from time to time.

(iv) Guidelines for utilization of provisions made for different works under **Programme Expenditure** of Works, Rural Development, Housing & Urban Development and Water Resources Department and construction of
buildings issued vide Finance Department O.M No. 15744/F., dated 05.04.2012 should be followed scrupulously for release of the budgetary allocation for these works.

9. Sanction of expenditure for new schemes or new services, existing schemes where scope of the scheme is proposed to be altered substantially and/or cost estimate of projects/schemes are to be revised:

Guidelines have been issued in Finance Department O.M. No.Codes-27/2011-1068/F., dated 10.01.2013 and Rule-17-A of the Delegation of Financial Power Rules, 1978 for appraisal and approval of new schemes or new services, existing schemes where scope of the scheme is proposed to be altered substantially and/or cost estimate of projects/schemes are to be revised. **Sanction of expenditure for these schemes/services can only be made after completion of the process of appraisal and approval by competent authority within the limit of sanction prescribed in paragraph-12 & 13 for the Departments covered under the Cash Management system and other Departments outside purview of Cash Management System respectively.**

10. Central Sector Schemes and Centrally Sponsored Schemes:

(i) Normally, expenditure for these schemes is to be made against availability of Central Assistance only, during 2017-18. However, in case of urgent necessity for release of funds for continuing schemes, the Administrative Departments can incur expenditure to the extent of 50% of the provision made in the Budget Estimate for the year 2017-18 or 50% of the annual allocation made by the concerned line Ministry of Government of India whichever is less, during the first two quarters of the financial year in respect of continuing **Central Sector Schemes and Centrally Sponsored Schemes**, pending receipt of Central Assistance with concurrence of the Financial Advisor/Assistant Financial Advisor of the Departments. Further, in case of continuing schemes, the Administrative Departments can incur expenditure on the salary component in anticipation of receipt of Central Assistance up to 30.12.2017 without concurrence of Finance Department.

(ii) The Administrative Departments should furnish Utilisation Certificate and Statement of Expenditure in time to the respective line Ministries of Government of India in order to obtain the Central Assistance due.

(iii) To facilitate monitoring of the receipt and utilization of central assistance, the sanction order for **Central Sector Schemes and Centrally Sponsored Schemes** should be issued in respect of the total
provision under **Central Sector Schemes/ Centrally Sponsored Schemes**, inclusive of the State Share (indicating the proportionate State Share) and the drawal should be made for the **Central Sector Schemes/Centrally Sponsored Schemes** as a whole. The sanction order should be generated through the sanction order module of IFMS.

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

12. (i) Cash Management System was introduced in 10 key spending Departments in 2010-11 and extended to 5 more Departments during 2011-12. It was further extended to 3 more Departments in 2012-13. It was further extended to one Department in 2016-17. **For these 19 Departments, the minimum level of expenditure up to the 3rd quarter i.e. 60%, not only under Administrative Expenditure, Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) and Transfers from State taken together but also under Programme Expenditure alone under the Cash Management System is non-negotiable.** Besides, the Works, H&UD, Water Resources, Rural Development, Forest & Environment Departments and Department of Agriculture and Farmers' Empowerment are required to incur expenditure to the extent of 25%, 15% and 20% of the Gross provision in the Budget Estimates in the 1st, 2nd and 3rd Quarters respectively, taking into consideration their working season. Separate instructions will be issued by Finance Department in this regard. Failure to reach the prescribed level of expenditure will result in resumption of the shortfall by Finance Department.

(ii) **Enhanced delegation for sanction of funds by the Administrative Departments covered under the Cash Management System**: The Administrative Departments are authorized to sanction expenditure under **Administrative Expenditure, Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) and Transfers from State** up to the limit of the QEA including expenditure for grants and subsidies, subject to the following stipulations:

(a) **Central Sector Schemes, Centrally Sponsored Schemes**: Normally, expenditure for these schemes is to be made against availability of Central Assistance only, during 2017-18. However, in case of urgent necessity for release of funds for continuing schemes, the Administrative Departments can incur expenditure to the extent of 50% of the provision made in the Budget Estimate for the year 2017-18 or 50% of the annual allocation made by the concerned line Ministry of Government of India whichever is less,
during the first two quarters of the financial year in respect of continuing **Central Sector Schemes, Centrally Sponsored Schemes** pending receipt of Central Assistance with concurrence of the Financial Advisor/A.F.A of the Departments. **Further, in case of continuing schemes, the Administrative Departments can incur expenditure on the salary component** in anticipation of receipt of Central Assistance up to **30.12.2017** without concurrence of Finance Department.

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

(c) The Administrative Departments would obtain approval of Project Approval Committee/Empowered Committee for sanction of the entire provision made in their Demand for Grant for share capital/loan/Grant in Aid/Subsidy to PSUs and Co-operatives, in one go, by June, 2017 and then release the amount at their level subject to recovery of outstanding Government dues and opening of Escrow Account.

(d) Release of funds in respect of schemes/provisions reserved for Post Budget Scrutiny would be subject to prior approval of Finance Department/Planning & Convergence Department as the case may be.

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

13. **(I) General limit of sanction** : The Administrative Departments not covered under the Cash Management System are authorized to sanction expenditure up to Rs.1500.00 lakh at a time under **Administrative Expenditure & Transfers from State** and Rs.3000.00 lakh under **Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes)**. Sanction of expenditure exceeding these limits would require prior concurrence of Finance Department.

**(II) Full power for sanction of expenditure in specific cases** : Notwithstanding the limits indicated at Sub-Para(i) above, the Administrative Departments are fully empowered to sanction expenditure for:

(a) Provisions made under **Disaster Response Funds** against Relief expenditure and provisions made under **Administrative**
Expenditure & Programme Expenditure towards 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) and other Security related expenditure.

(b) All resource-tied up schemes, Biju KBK, Biju Gram Jyoti, Biju Saharanchal Bidyutikaran Yojana, Biju Kandhamala O Gajapati Yojana, Gopabandhu Gramin Yojana, Jalanidhi and Madhubabu Pension Yojana under Programme Expenditure.

(c) Central Sector Schemes, Centrally Sponsored Schemes: Normally, expenditure for these schemes is to be made against availability of Central Assistance only, during 2017-18. However, in case of urgent necessity for release of funds for continuing schemes, the Administrative Departments can incur expenditure to the extent of 50% of the provision made in the Budget Estimate for the year 2017-18 or 50% of the annual allocation made by the concerned line Ministry of Government of India whichever is less, during the first two quarters of the financial year in respect of continuing Central Sector Schemes, Centrally Sponsored Schemes pending receipt of Central Assistance with concurrence of the Financial Advisor/A.F.A of the Departments. Further, in case of continuing schemes, the Administrative Departments can incur expenditure on the salary component in anticipation of receipt of Central Assistance up to 30.12.2017 without concurrence of Finance Department.

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

(e) Release of funds in respect of schemes/provisions reserved for Post Budget Scrutiny would be subject to prior approval of Finance Department/Planning & Convergence Department as the case may be.

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

(i) Share Capital/Loan to PSUs/Co-operatives subject to recovery of outstanding Government dues, opening up of Escrow Account and with prior approval of the Project Approval Committee and the Empowered Committee, in one go, within 30th June, 2017 in respect of the entire provision made for the purpose in their Demand for Grant, as the case may be and within the limit indicated in Para 13(1) above.
Grant-in-aid and subsidy to PSUs/Co-operatives shall also be made by the Administrative Departments subject to adjustment of outstanding Government dues, opening up of Escrow Account and within the limit indicated in Para-13(I) above.

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

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

17. All Administrative Departments including those covered under the Cash Management System can sanction expenditure on existing schemes when the scope of the scheme is proposed to be substantially altered and/or cost estimate of projects/schemes are to be revised, within the general limit of sanction prescribed in paragraph 12 & 13, only after completion of the process of appraisal and approval by the competent authority as prescribed in Finance Department O.M. No.1068/F dated 10.01.2013 read with Rule-17-A of the Delegation of Financial Power Rules, 1978.

18. Quarterly/monthly instalment for sanction and release of grant-in-Aid for salary is to be based on the annual provision agreed upon in the pre-budget scrutiny meeting. The balance provision is towards payment of revised salary on the recommendation of 7th CPC after the notification is issued by the State Government.

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

20. (i) 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. The system of electronic disbursement of Government payments directly to the beneficiary account has been introduced vide Finance Department O.M. No.27444/F dated 26.7.2012 with the objective of direct payment to the
beneficiaries and vendors and to prevent parking of funds in bank accounts by the DDOs. Instances have come to the notice of Government that money drawn by the DDOs 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 DDOs must record a certificate on the body of the bills presented after **31st March, 2017** as follows:

“**the money drawn in cash/bank drafts up to the period 31.03.2017 has been disbursed by now except Rs.________ which would be disbursed by 29.04.2017 at the latest**”.

(ii) Similarly, while presenting the pay bill for **April, 2017** to be paid on or after 01.05.2017, the D.D.O must record a certificate that:

“**all money drawn in cash/bank draft up to the period 31.03.2017 have been fully disbursed and no amount is lying undisbursed with him**”.

(iii) While presenting the pay bill for the month of **May, 2017** 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**”.

(iv) While scrutinizing the bills to be presented during 2017-18, 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.

(v) It is observed that the cash balance Certificate is being furnished in a routine manner although huge amounts remain undisbursed for a long period, which seriously affects the Ways & Means position of the State. **The DDOs shall therefore furnish a cash balance report as on 29.04.2017 in the enclosed proforma (at Annexure-II) to the Collector of the District by 08.05.2017. The Collector in turn will**
report directly to Finance Department (Ways & Means Branch) by 15.05.2017, the name of DDOs who have drawn money up to 31st March 2017 but have not disbursed it by 29.04.2017. A copy of such report should also be endorsed to the concerned Heads of Department.

(vi) Instructions 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 un-authorized Bank accounts must also be strictly followed. It has been reiterated in Finance Department Circular No. 32215/F., dated-21.11.2014 that if any such instance of un-authorized parking of money is noticed, the concerned DDO shall be liable for disciplinary action under Rule-15 of the OCS(CC&A) Rules, 1962. As per instructions issued vide Finance Department Circular No.32215/F., dated 21.11.2014, the Heads of Department and Collectors shall cause enquiry into the matter of unauthorized parking of Government money in Bank accounts after obtaining information from the Treasury Officers/Drawing and Disbursing Officers/ Autonomous Agencies of the Districts. In case, instances of irregularity are found, the matter should be reported to respective Heads of the Department Administrative Department. They should take disciplinary action against the Officer committing such irregularity under intimation to Finance Department and ensure that funds are drawn and transferred to implementing agencies only for actual expenditure and not for parking in Bank Account. The Draw in Disbursing Officers shall strictly follow these instructions.

Administrative Departments are to sanction and release funds for expenditure out of the Annual Budget, 2017-18 in accordance with the aforesaid instructions.

Yours faithfully,

Sd/-
Principal Secretary to Government
## Annexure-I

### CASES REQUIRING PRIOR APPROVAL OF FINANCE DEPARTMENT

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Subject / Item</th>
<th>Paragraph</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Creation/filling up of posts</td>
<td>4 (vii)</td>
</tr>
<tr>
<td>2.</td>
<td>Purchase of new vehicles &amp; hiring of vehicles</td>
<td>4(viii)</td>
</tr>
<tr>
<td>3.</td>
<td>Purchase of machinery and equipment exceeding the limit of sanction under Plan and Non Plan</td>
<td>4(ix)</td>
</tr>
<tr>
<td>4.</td>
<td>Items of expenditure reserved for Post Budget scrutiny</td>
<td>12(ii)(d), 13(II)(e) &amp; 16</td>
</tr>
<tr>
<td>5.</td>
<td>Sanction of expenditure Rs.1500 lakh under Non-Plan and Rs.300 lakh under Plan in case of Department</td>
<td>13(I)</td>
</tr>
<tr>
<td>6.</td>
<td>Release of Share Capital/Loan/Grant-in-aid/Subsidy to PSUs/Co-operatives exceeding the limit specified in para-13(I)</td>
<td>14(i) &amp; (ii)</td>
</tr>
<tr>
<td>7.</td>
<td>Any relief to PSUs/Co-operatives in recovery of outstanding Govt. Dues while sanctioning share capital, loan or subsidy</td>
<td>15</td>
</tr>
</tbody>
</table>
### Annexure-II

**CASH BALANCE REPORT OF DDOs AS ON 29.04.2017**

<table>
<thead>
<tr>
<th>Name &amp; Designation of the D.D.O.</th>
<th>Name of the Heads of Department / Administrative Department</th>
<th>Un-disbursed amount out of money drawn before 01.03.2017</th>
<th>Un-disbursed amount out of money drawn before</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 unauthorized Bank Account</th>
<th>Reason for drawal &amp; retention un-disbursed amount in violation of SR 242 of OTC VOI-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>
MATTERS RELATING TO ODISHA TREASURY CODE
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
****

No. 14713/F., Bhubaneswar the 17th May, 2016
FIN-TRY-BT-0002-2015

From

Sri R. Balakrishnan, IAS
Additional Chief Secretary to Government

To

The Additional Chief Secretary to Government/
Principal Secretary to Government/
Commissioner-cum-Secretary to Government/
Secretary to Government/
All Heads of Departments.

Sub: Advance online distribution of allotments through the Odisha Treasury Portal by all Departments to Controlling Officers and from Controlling Officers to DDOs/ Divisions/ Projects during the financial year 2016-17.

Madam/Sir,

I am directed to refer to the subject mentioned above and to say that the instruction on distribution of allotment under Vote on Account Budget was issued vide FD letter no. 7704/F dated 28.3.2016. The Budget for 2016-17 has been laid in the Odisha Legislative Assembly and after enactment of the related Appropriation Bill, the Department of Government will be authorized to incur expenditure from 1st June, 2016 onwards.

2. The provision made in the Annual Budget has been made available in the Budget Interface and work expenditure module of Odisha Treasury Portal (www.odishatreasury.gov.in) enabling Administrative Departments to distribute the allotments to their Controlling Officers. The Controlling Officers in turn should distribute the provisions allotted to them by the Administrative Departments to their DDOs.

3. The entire process of distribution of budgetary allotment should be completed on or before 31st May, 2016 in order to enable the Treasuries/ Sub-Treasuries to process the claims pertaining to the whole financial year. However, sanction and release of funds from the Annual Budget 2016-17 would be regulated by specific instructions of Finance Department to be issued in this regard.
4. It is the responsibility of the Administrative Departments and Controlling Officers to ensure distribution of budgetary allocation within the timeline indicated above. The Controlling officers are required to distribute the DDO wise budget allotment online through the IFMS after which the DDOs concerned can view and download the allotment issued to them from the Odisha Treasury Portal.

This may kindly be treated as **MOST URGENT**.

Yours faithfully,

Sd/-

Additional Chief Secretary to Government
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
****

CORRIGENDUM

No. 15082 /F., Dated 20.05.2016
FIN-TRY-BT-0002-2015

Sub: Advance online distribution of allotments through the Odisha Treasury Portal by all Departments to Controlling Officers and from Controlling Officers to D.D.Os/ Divisions/ Projects during the financial year 2016-17.

In the last line of 1st Para of Finance Department letter NO.14713/F., dtd.17.05.2016, the words "1st June, 2016 onwards" may be read as "the Annual Budget".

Sd/-
(B.K. Das)
Special Secretary to Government
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. 21707 /F., Dated Bhubaneswar the 5th August, 2016
FIN-TRY-ESTT-18-2016

From
Shri A.K.K. Meena, I.A.S.
Special Secretary to Government

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

Sub: Mandatory submission of Salary Bills through HRMS

Sir,

I am directed to say that submission of Salary Bills through HRMS enables the HRMS Application to capture the required employee data to build up a Personal Management Information System and help in automation of other establishment functions. Accordingly, the web-based application developed for HRMS has been integrated with the IFMS and since October, 2013, the Drawing & Disbursing Officers have been provided necessary training for preparation and submission of salary bills through HRMS. The District Coordinators of CMGI and the Treasury Officers have also been instructed to provide the required support to the Drawing & Disbursing Officers. Instructions have also been issued for submission of salary bills through HRMS.

2. It is now noticed that a number of Drawing & Disbursing Officers are not using the HRMS interface for submission of their salary bills. This defeats the very purpose of automation of personnel management and pay roll automation programme taken up under the HRMS.

3. Finance Department, after careful consideration, have decided to make it mandatory for all DDOs to submit their salary bills through HRMS only, failing which such bills shall not be accepted by the concerned Treasury/Sub-Treasury Officer. This discipline will be strictly enforced for the salary bills from the month of August, 2016 payable in September, 2016.

Yours faithfully,

Sd/-

Special Secretary to Government
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

OFFICE MEMORANDUM

No. 33281 /F., Dt.08.12.2016
FIN-TRY-ORB-0001-2014

Sub: Extension of last date for submission of Annual Life Certificate from 30\textsuperscript{th} November, 2016 to 15\textsuperscript{th} January, 2017 for financial year 2016-17.

The pensioners/Family Pensioners are required to furnish their Annual Life Certificate during the month of November every year as per revised provisions of Finance Department Office Memorandum No.17024/F. dtd.02.06.2014. Consequent upon the demonetization of Rs.500/- & Rs.1000/-, there is a rush at Bank branches. In view of this, Government of India have decided to extend the time limit for submission of Annual Life Certificate of Pensioners from 30\textsuperscript{th} November to 15\textsuperscript{th} January, 2017 for convenience of Pensioners/ Family Pensioners.

2. Accordingly State Government have decided to extend last date of submission of Life Certificate for all categories of Pensioners/ Family Pensioners of the State Government including Local Authorities, Non-Government Educational Institutions etc. drawing pension through Public Sector Banks and Treasuries from 30\textsuperscript{th} November, 2016 to 15\textsuperscript{th} January, 2017 for financial year 2016-17, so that all the pensioners would get the benefit of the extended period. This relaxation is only applicable for the financial year 2016-17.

3. Consequently pension for the month of January, 2017 payable in February, 2017 would be drawn, only if, Life Certificate has been furnished by 15\textsuperscript{th} January, 2017.

By order of the Governor,

Sd/-
(T. K. Pandey)
Principal Secretary to Government
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
****
FIN- TRY-MISC-0061-2012

OFFICE MEMORANDUM

Sub: Online generation of Sanction Order using the Integrated Financial Management System (IFMS)

Authorization for expenditures is made through a process of financial sanctions. Competent Authorities issue the Sanction Orders as per the extant process and format outlined in Delegation of Financial Power, Odisha General Financial Rules & other such instructions. In the present process of preparation, approval & communication of sanction orders, the following difficulties are noticed:

i. Standard Sanction Order formats are not used as a result of which the terms and conditions as well as the purpose of the sanction is not completely expressed.

ii. Delay and physical movement of the Sanction Orders to the authorities/persons concerned.

iii. Preservation and retrieval of the sanction order for ex-post analysis by different agencies.

2. In order to remove these difficulties and as a part of the electronic governance initiative, the State Government after careful consideration have decided that henceforward all financial sanctions will be prepared online in Integrated Financial Management System(IFMS), Odisha. All Sanctioning Authorities would now be enabled to use the facility provided in the IFMS portal. At the first instance, electronic sanction orders would now be available for a few commonly used sanctions. Facility for the remaining types of sanctions will also be made available in due course. The process for preparation and approval of sanction orders in IFMS by the Sanctioning Authorities is outlined below:

3. Scheme in Brief:

3.1 Sanctioning Authorities will use the Odisha Treasury Portal or IFMS portal (http://www.odishatreasury.gov.in or http://www.ifmsodisha.gov.in) with their user credentials. The designated Authorities will log into the system and will choose the type of Sanction order from the drop down menu.
3.2 For the purpose of preparation of an online Sanction Order, there will be an Operator who prepares the Sanction Order and an Approver who would approve and authenticate the Sanction Order.

3.3 The Sanctioning Authority can assign the role of Operator to a single or multiple users depending upon the nature and type of sanction orders. Similarly, the Approver is the authority above the Operator level to approve the Sanction Order and sign on the physical Sanction Order. There can be a single or multiple approving Authorities for various types of Sanction Orders.

3.4 Generation of electronic Sanction Order is not an alternative to the existing file processing system. The Administrative Departments, the Directorates and the field level Offices will continue to maintain their existing work flow pattern either electronically (OSWAS) or in physical file, as the case may be. They are to obtain the approval of the competent authority as required under the relevant rules and regulation for issue of the Sanction Order. Before generation for preparation of the Sanction Order in the IFMS, the approval of competent authority must be obtained for issue of the online sanction order. Otherwise, it would be deemed to be an unsanctioned charge which would be the personal responsibility of the officer concerned as mentioned in SR 98 (vii) of Odisha Treasury Code, Vol.-I.

4. Role of Operator:

The Operator will enter File Number of the sanction order. Select the Sanction type from the drop down menu. The drop down contains the types of sanction orders such as:

- **GPF**
- **Temporary Advance**
  Rule-15 of Odisha GPF Rules (Advance) read with Appendix -(B)
  Rule-16 of Odisha GPF Rules (Recovery) read with Appendix-(B)
- **Part-final**
  Appendix-F of Odisha GPF Rules
- **Provisional Retirement Benefits**
- **Provisional pension**
  Rule-65(4)(a)(i) of OCS Pension Rules
- **Provisional Family Pension**
  Rule-76(1) of OCS Pension Rules
Provisional Commutation
Rule-9 and Rule-15 of OCS Commutation of Pension Rules

Provisional Gratuity
Rule-65(4)(a)(ii) of OCS Pension Rules

Contingent Charges

Fully-vouched contingencies
SR-258 of Odisha Treasury Code, Vol.-I read with Rule-20 of DFPR

Abstract contingencies I countersigned contingencies
SR-260 of Odisha Treasury Code, Vol.-I read with Rule-20 of DFPR

Grants-In-Aid

Loans given by State Government to Employees (LTA)
House Building Advance
Rule-220 of OGFRs read with F.D.O.M. No. CS-IV-16/2009-4470/F, dt. 02.02.2010

Motor Car Advance
Rule-237 of OGFRs

Motor Cycle I Moped Advance
Rule-253 of OGFRs (Motor Cycle)
Rule-253(2) of OGFRs (Moped)

Personal Computer Advance
Rule-238 of OGFRs read with
F.D.O.M. No. 25997/F., dt. 05.06.1993,
No. 42918/F, dt. 30.09.1993, No. 22542/F, dt. 03.07.2013 &
No. 5807/F, dt. 01.03.2014

GIS Advance

For credit to deposit account
Finance Department No. 14251/F & No. 14254/F, dt. 16.04.1994
Finance Department Resolution No. 8754/F, dt. 09.03.1999
(Government Employees)
Finance Department No. GIS-II/5712011-34360/F, dt. 05.08.2011
(Autonomous Bodies and Urban Local Bodies)
Expenditure sanction under Non-plan and State Plan Schemes for the purpose of release of funds under schemes such as Centrally Sponsored Schemes (CSS) & Central Sector Schemes for which funds are provided through New Demand Schedules and Expenditure sanction is required under Rule-17 of the Delegation of Financial Rules.

Loans given by State Government to PSU and Local bodies etc.
Rule-200 to 209 of OGFRs

Share Capital Investment

Short Term Advances

Festival Advance

4.1 After selecting the type of the sanction order, Operator will be required to fill in the Sanction details in two stages. The 1st Form that will appear in the screen is common across all kinds of Sanction Orders. This form captures certain basic information relating to a Sanction. The 2nd input screen will capture the sanction specific details depending upon the nature & type of Sanction order selected from the drop down menu.

5. Preparation Sanction Order

5.1 The Operator will select the Purpose of the sanction from the drop down list. If the 'Purpose of the sanction' is not specifically mentioned in the drop down list, then the operator has to choose the purpose of sanction as 'others'.

5.2 The user will provide the Head of Account for Expenditure Booking with the help of List of Values against each field i.e. demand number, major head, sub major head, minor head, sub head, details head, object head, plan status, charged voted & sector code. The user will indicate the source of appropriation from the drop down menu.

5.3 Requirement of submission of Utilization Certificate should be indicated in the sanction. Default value for Utilization Certificate column is "No". In case the Sanction requires submission of Utilization Certificate, then the due date for submission of Utilization Certificate may be filled in.
5.4 The amount of the sanction should be provided by the user. The amount of sanction indicated either in cash or kind or both. In case the same sanction order involves expenditures both in cash and kind, the system will calculate the total amount of Sanction taking into account both the components.

5.5 The Operator can enter any remarks against the sanction order, by selecting the link Add/View Remarks, in the pop box 'enter remarks' field and confirm the same.

5.6 The Operator can enter any specific terms and conditions against the sanction order, by selecting the link Sanction Specific Terms and Condition, in the pop box for 'enter details' and confirm the same.

5.7 The Operator can view predefined Terms and Conditions by clicking view option of the attached terms and condition.

5.8 The Operator will save the details and generate the Unique Sanction Order No. Here it may be noted that, every sanction will have unique number in the IFMS, Odisha which can be used for subsequent retrieval of information.

6. Transmission of Draft Sanction Order for Approval

6.1 After the Sanction Order No. is generated, the operator can take a printout of the draft Sanction Order for onward processing in the physical file & also forward the draft Sanction Order in the on line mode to, the approver. The Operator can view the sanction details before forwarding it to Approver.

6.2 System allows the Operator to select an Approver (in cases of establishments having multiple approving Authorities). He / She can forward the draft Sanction Order to the concerned approving Authorities available.

7. Role of Approver:

7.1 After successful login, the Approver will click on the task from the task list to view the Sanction order forwarded by the operator.

7.2 In case, the Approver wants to modify/ edit the draft Sanction Order, she/ he shall can click on "send to revision option" to revert the draft Sanction Order to the operator or may modify and approve at his/ her level. Approver will click on "Approve option" to approve the Sanction Order.
8. Generation of Sanction Order:

8.1 The approved Sanction order will be made available automatically with the concerned Treasury as well as in the Drawing and Disbursing Officer Interface of IFMS.

9. Communication of the Sanction Order:

9.1 The Operator will take out the print of the approved Sanction Order and place the same before the Approver for signature and further communication to all concerned after complying with the provisions of Rule 45 to 54 of OGFR Vol.-I read. with Rule 350, 351, 353, 354, 354A of Odisha Treasury Code, Vol.-I as well as other rules and regulations in force.

9.2 The process for use of e-signature/digital signature as per the provision of the Information Technology Act is being worked out. Till such time, the Sanction Orders prepared and approved in IFMS requires ink signature of the approving authority in the physical copy of the printout and the same may be communicated to all concerns as per the existing provisions under the physical signature of the Approving Authority.

10. Role of Drawing & Disbursing Officer:

The Drawing and Disbursing Officers (DDOs) will be communicated by the system about the Sanction of funds through mail notification and SMS alert. The DDO will attach the ink signed copy of the Sanction Order with the bill. In preparation of on line bills where the DDO is required to provide the Sanction Order number, the unique Sanction Order number generated from the IFMS portal should be quoted.

11. Issue number for e-Sanction Orders:

The electronic Sanction Order generated from IFMS will have a unique Sanction Order number. However, the issue number of the Sanction Order may also be entered in the system prior to the generation of the final print. This issue number will be obtained from the Issue Section of the establishment by the user before taking the final print out of the Sanction Order. In case the final print has been taken before entering the Issue number, the issue number has to be written manually on the body of the Sanction Order in the appropriate place.
12. **Role of Treasury:**

Till the digital signature/e-Signature is used by the Sanctioning Authorities, the Treasuries will pass the claims on the basis of the ink signed copy of the sanction orders as required under the extant provision. However, in order to ascertain the authenticity of the ink signed copy of sanction order, the Treasuries can use the search facility provided in the IFMS portal to see the sanction order in the online mode. In other words, the physical print of the sanction order generated from IFMS will be appended to the bill and communicated to all concerns under the signature of the Approving Authority and the Treasury will have an additional facility to verify the authenticity of the sanction order by using the search facility of IFMS.

13. **Automatic tracking of the expenditure incurred against e-Sanction Order:**

The IFMS will automatically track and keep the information about drawal of fund with respect to a particular Sanction Order based on the unique Sanction order id and, the unique bill reference number. Where a single Sanction Order authorizes drawal by multiple DDOs, the system will maintain the status of drawal by each DDO. However, if any sanction requires release order, the same shall be issued by the appropriate authority manually before presentation of the bill into the Treasury.

14. **Role of Accountant General:**

The Sanction Order database of IFMS will be integrated with the VLC system of the Accountant General, Odisha. The Sanction Orders against which there have been expenditures shall be passed on to the Accountant General, Odisha. The Accountant General's Office will use the data for the purpose of initial voucher level audit after submission of monthly Accounts by the Treasuries.

15. **Repository of Sanction Order:**

The e-Sanction Order issued in IFMS will be stored in the IFMS and can be retrieved at any point of time by any user and stakeholders. The unique reference number of the Sanction Order will be the key search criteria. The Sanction Order which will contain e-Signature / digital signature will bear the name of the Sanctioning Authority.
16. Implementation Plan:

The facility for issue of e-Sanction Orders is available in the IFMS in respect of certain kinds of sanctions. The sanction order for other expenditures is to be made available in the IFMS Odisha portal shortly as soon as their development is complete. Trainings have also been imparted to all the DDOs under the jurisdiction of various Treasuries across the state. The post implementation handholding support will also be available in all the District and Special Treasuries.

The DDOs will submit hardcopy of the e-Sanction Order along with their bill to the Treasuries in cases of those sanctions for which facility has been provided in the IFMS portal.

17. Creation of Users for Sanction Order Module:

The Treasury Officers will have the privilege for creation of users (Approver and Operator) for preparation of e-Sanction Order in the IFMS by various offices under their jurisdiction with in a period of two working days on receipt of such request. In case of any difficulty faced, the matter may be escalated to the Directorate of Treasuries.

The Head of Offices are required to submit a list of Users along with their role (Approver or Operator) to the Treasury Officer as per the format enclosed in the Annexure.

The system has the inbuilt facility to create multiple approvers and operators within the same office. The Head of Office has to exercise due diligence in recommending the Treasury Officer while creating users.

In case of transfer, retirement, or any other occasion resulting in the cessation of duties in a particular office, the Head of Office will intimate the Treasury Officer for deactivation of the User.

18. Additions & Alterations in the Sanction Order from:

The Sanction Order prepared in IFMS will be ordinarily generated in the prescribed format under provisions of various rules & other regulations. Any additions/alternations in forms prescribed in relevant rules would be followed by formal amendment to the relevant rules.


Sd/-
(T.K. Pandey)
Principal Secretary to Government
FINANCE DEPARTMENT

No. 6106 /F., Dt. 06.03. 2017
FIN-TRY-BT-0001-2017

From
Sri Tuhin Kanta Pandey, IAS
Principal Secretary to Government.

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

Sub: **Measures to prevent rush of expenditure towards the fag end of the Financial Year 2016-17.**

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 submission of proposal to Finance Department for release of funds in letter No.3897/F., dt. 11.02.2017.

2. The Administrative Departments 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.14915/F., dt. 18.05.2016 and No.3897/F., dt. 11.02.2017.

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. 3897/F., dt. 11.02.2017. In view of administrative convenience and the necessity to regulate the submission of different kinds of bills/claims in the Treasuries in a phased manner, the deadlines so fixed for presentation of bills/claims in the Treasuries are now revised and mentioned below.
<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Items</th>
<th>Deadline now prescribed</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td>All bills pertaining to claims under the unit “Other Contingencies” and purchase of Machinery, Equipment &amp; Vehicles, Share Capital Investment, Budgetary support in favour of Cooperatives, Industrial Enterprises, Public Sector Undertakings in shape of loan or Share Capital Investment and subsidy.</td>
<td>15.03.2017 No Treasury shall entertain any of these Bills, after 15.03.2017 on any account.</td>
</tr>
<tr>
<td>(ii)</td>
<td>Re-submission of bills after due compliance, in respect of items as mentioned at (i) above which were objected to earlier.</td>
<td>21.03.2017</td>
</tr>
<tr>
<td>(iii)</td>
<td>All other bills except the categories enumerated at (i) above</td>
<td>21.03.2017 Extension of this deadline would not be allowed on any account whatsoever.</td>
</tr>
<tr>
<td>(iv)</td>
<td>Resubmission of bills after due compliance except those mentioned at (i) which were objected to earlier.</td>
<td>27.03.2017</td>
</tr>
</tbody>
</table>
| (v)    | Presentation of fresh bills relating to :-  
- Relief expenditure,  
- Energy charges/ Telephone charges,  
- House Building/ Vehicle/ medical Advance,  
- Old age pension,  
- Mid-day meal,  
- Police/ Fire Service/ Jails Organisation,  
- Home Election (Department),  
- State Election Commission and other Election related bills | 27.03.2017 |
| (vi)   | Claims relating to Centrally Sponsored Schemes (CSS) which are now part of the State Plan/CP/CSP/ Schemes, the Central Assistance for which is received on or after 21.03.2017 | 27.03.2017 |
| (vii)  | Bills relating to IAY and ITDP etc. which are 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. | 27.03.2017 |

These deadlines are to be followed scrupulously. Accordingly, necessary expenditure sanction for these items/ claims should be issued on or before the dead line for submission of bills. The last date for issue of
sanction order for incurring expenditure on these items is the last date for submission of the related bills in the Treasury/Sub-Treasury concerned.

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

(ii) No bill/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 31.03.2017. Where the provision is not likely to be spent by 31.03.2017, the provision shall be surrendered under intimation to Finance Department in time. **Un-spent balance of funds drawn out of the budget provision for the year 2016-17 should be deposited in Government Account within 31.03.2017. 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, Externally Aided Projects, Rural Electrification i.e. (Biju Gramya Jyoti, Biju Saharanachala Bidyutikaran Yojana), BKVY, Dietary charges of Hospitals and Jails, Old Age Pension 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, the accounts of any Treasury/Spl. Treasury/Sub-Treasury can be kept open beyond 31.03.2017 with a view to accommodating transactions of the current financial year. Under the Integrated Financial Management System (IFMS), all the Treasuries are connected to the Central Location at the Directorate of Treasuries & Inspection, Odisha, Bhubaneswar through intranet and the controlling officers and Drawing & Disbursing Officers have access to the system (IFMS) through the Budget Interface. Works and Forest Expenditure Modules of the Treasury Portal (internet). The transactions are made through System. The IFMS does not provide for any backlog processing of transactions at any stage. **As such, exactly after 12.00 Midnight of 31st March 2017, which is technically the end of the current financial year 2016-17, the system would automatically disable all the allotments for 2016-17 across the State as a whole for the financial year 2016-17 and it would not be possible at all to carry out any transaction, relating to**
the Budget of 2016-17 after that. The Collectors as heads of the Treasury administration in the Districts will enforce these restrictions in the interest of financial discipline as any deviation from the prescribed time schedule will cause undue delay in submission of the accounts to the Accountant General, Odisha.

(ii) In previous financial years, on 31st March, 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, 2017 as the centralized and computerized payment Platform of the R.B.I and Core Banking System of Agency Banks may not accept the last minute transactions. Besides, the e-disbursement system will also not be able to complete the cash transaction by 31st March, 2017 in such cases. The Cheque drawing DDOs of Forest and Engineering Departments are also advised to ensure issue of all cheques sufficiently ahead so that the payees would be able to encash the cheques before 31st March, 2017.

(iii) The cash transactions pertaining to the current financial year are to be completed within 31st March, 2017 by all means. Since e-Disbursement is being made through the payment platform of Reserve Bank of India in all the Treasuries/Sub-Treasuries, the Bills approved for payment can only be encashed on the subsequent working day (T +1). As such, Bills and claims involving electronic disbursement need be submitted in the Treasuries by the prescribed dates so that, electronic advice for payment can be issued before 29th March, 2017 so as to ensure payment to the beneficiary account by 31st March, 2017.

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. The system of electronic disbursement of Government payments directly to the beneficiary account has been introduced vide Finance Department O.M. No. 27444/F dated 26.7.2012 with the objective of direct payment to the beneficiaries and vendors and to prevent parking of funds in bank accounts by the DDOs. 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 and the DDOs Bank Account, the D.D.Os must record a certificate on the body of the bills presented after 31st March, 2017 as follows:

(i) "the money drawn in cash/bank drafts or by transfer to DDO's Bank Account upto the period 31.03.2017 has been disbursed by now except Rs.__________ which would be disbursed by 29.04.2017 at the latest",

(ii) Similarly, while presenting the pay bill for April, 2017 to be paid on or after 01.05.2017, the D.D.O. must record a certificate that:

"all money drawn in cash/bank draft and by transfer to DDO's Bank Account up to the period 31.03.2017 have been fully disbursed and no amount is lying un-disbursed with him".

(iii) While presenting the pay bill for the month of May, 2017 onwards, the D.D.O. must record a certificate to the effect that:

"the money drawn in shape of cash/bank draft and by transfer to DDO's Bank Account 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".

While scrutinizing the bills to be presented during 2017-18, 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.

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 17.04.2017 in the enclosed proforma (at Annexure-'A') to the Collector of the District by 24.04.2017 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 2017 but have not disbursed it by 17.04.2017. A copy of such report should also be endorsed to the concerned Heads of Department.
8. Instructions 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 un-authorized Bank accounts must also be strictly followed. **It has been reiterated in Finance Department Circular No. 32215/F dated 21.11.2014 that if any such instance of un-authorized parking of money is noticed, the concerned DDO shall be liable for disciplinary action under Rule-15 of the OCS (CC&A) Rules, 1962.** As per instructions issued vide Finance Department Circular No. 32215/F dated 21.11.2014, the Heads of Department and Collectors shall cause enquiry into the matter of unauthorized parking of Government money in bank accounts after obtaining information from the Treasury Officers/ Drawing and Disbursing Officers/ Autonomous Agencies of the Districts. In case, instances of irregularity are found, the matter should be reported to respective Heads of the Department/Administrative Department. They should take disciplinary action against the Officer committing such irregularity under Intimation to Finance Department and ensure that funds are drawn and transferred to implementing agencies only for actual expenditure and not for parking in Bank Account.

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

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

Yours faithfully,

   Sd/-
   (T.K. Pandey)
   Principal Secretary to Government
## Annexure-‘A’

### Cash Balance Report of DDOs as on 17.04.2017

<table>
<thead>
<tr>
<th>Name &amp; Designation of the D.D.O</th>
<th>Name of the Heads of Department/Administrative Department</th>
<th>Undisbursed amount out of money drawn before 01.03.2017</th>
<th>Undisbursed amount out of money drawn in March, 2017</th>
<th>Total amount of undisbursed money</th>
<th>Breakup of the Undisbursed 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 undisbursed amount in violation of SR 242 of OTC Vol-I.</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**
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. 8298 /F., Dt.28.03.2017
FIN- TRY-BT-0002-2017

From
Sri Tuhin Kanta Pandey, IAS
Principal Secretary to Government.

To
The Additional Chief Secretary to Government /
Principal Secretary to Government/
Commissioner-cum-Secretary to Government/
Secretary to Government/
All Heads of Departments

Sub: Advance online distribution of allotments through the Odisha Treasury Portal by all Departments to Controlling Officers and from Controlling Officers to DDOs/ Divisions/ Projects during the financial year 2017-18.

Madam/Sir,

I am directed to refer the subject mentioned above and to say that the Budget for 2017-18 has been laid in the Odisha Legislative Assembly and after enactment of the related Appropriation Bill, the Departments of Government will be authorized to incur expenditure from 1st April, 2017 onwards.

2. The provision made in the Annual Budget has been made available in the Budget Interface and work expenditure module of Odisha Treasury Portal (http://www.odishatreasury.gov.in) enabling Administrative Departments to distribute the allotments to their Controlling Officers. The Controlling Officers in turn should distribute the provisions allotted to them by the Administrative Departments to their DDOs.

3. The entire Process of distribution of budgetary allotment should be completed on or before 31st March, 2017 in order to enable the Treasuries/ Sub- Treasuries to process the claims pertaining to the whole financial year. However, sanction and release of funds from the Annual Budget 2017-18 would be regulated by specific Instructions of Finance Department to be issued in this regard.
4. It is the responsibility of the Administrative Departments and Controlling Officers to ensure distribution of budgetary allocation within the timeline indicated above. The Controlling officers are required to distribute the DDO wise budget allotment on line through the IFMS after which the DDOs concerned can view and download the allotment issued to them from the Odisha Treasury Portal.

This may kindly be treated as **MOST URGENT**.

Yours faithfully,

Sd/-
Principal Secretary to Government
MATTERS RELATING TO ODISHA SERVICE CODE
OFFICE MEMORANDUM

Sub: Clarification on maternity leave availed by female contractual employees engaged in different Departments of Government.

As per Finance Department circular No.39847/F., dated 01.10.2007, all female employees engaged in Government establishment on contract basis with consolidated remuneration and having less than two surviving children would be eligible to get full consolidated remuneration for a period not exceeding 90 days of her absence from duty on maternity ground on certain conditions outlined therein. However, the ceiling of 90 days of absence from duty on maternity ground has been enhanced to 180 days in terms of Finance Department circular No.12383/F., dated 31.03.2012 subject to condition that tenure of maternity leave will be within the contractual period in maximum.

Clarifications have been sought from different quarters regarding entitlement of maternity leave for different categories of female contractual employees. After careful consideration Government have been pleased to clarify as follows:

1. Contractual employees appointed against the sanctioned posts following due recruitment procedure and ORV Act in terms of General Administration Department Resolution No.4591/Gen., dated 15.02.2014, Resolution No.26108/Gen., dated 17.09.2013 and Resolution No.1066/Gen., dated 16.01.2014 and in similar cases appointed on specific Government orders with concurrence of Finance Department will be treated at par with regular employees.

The aforesaid categories of female contractual employees will be entitled to avail maternity leave up to 180 days as extended to the regular female Government servants irrespective of their contractual period and there will be no interruption of service.
For example:

Mrs X has joined in Government Service on 15.07.2015 on the basis of terms and conditions mentioned in the above Para. She will complete her 1st year contractual period on 14.07.2016. Her next contractual tenure is likely to be extended for a further period of one year i.e. to 13.07.2017. If she goes on maternity leave on 01.05.2016 then she will avail six months of maternity leave i.e. up to 31.10.2016 without limiting the contractual period for the said year. The period of maternity leave will not be treated as interruption of service.

2. In case of female contractual employees appointed not against any sanctioned post and/or without following recruitment procedure and/or ORV Act, then her maternity leave is limited to the contractual period in maximum. However, persons engaged for purely temporary schemes and short term duration of less than a year will not be eligible for maternity leave.

For example:

The contractual period of Mrs X starts from 15.07.2015 up to 14.07.2016. If she avails maternity leave on 01.05.2016 then her maternity leave will be limited to contractual period maximum i.e. up to 14.07.2016 as the extension of contractual period in this case is conditional and not in certainty.

3. Female contractual employees engaged on outsourcing basis through service providing agencies are not entitled to avail maternity leave as there is no employee and employer relationship between the employee and Government in such engagement.

Sd/-

(R. Balakrishnan)
Additional Chief Secretary to Government
SHRI CHANDIKA PRAKASH MOKHANTY,
SPECIAL SECRETARY TO GOVERNMENT.

TO

THE PRINCIPAL SECRETARIES TO GOVERNMENT/
COMMISSIONER-CUM-SECRETARIES TO GOVERNMENT/
SECRETARIES TO GOVERNMENT/
ALL DEPARTMENTS OF GOVERNMENT.

SUB: REGARDING FURNISHING OF PROTECTION OF PAY PROPOSAL THROUGH OSWAS.

SIR,

Several types of pay protection proposals of different categories of employees have been received in Finance Department for approval and mode of processing of files are being done through OSWAS mostly due to restriction imposed on moving of hard file.

Service Book containing with service records of an employee is required to adjudge the protection of pay proposals. But practically it is quite difficult to scan the service records of Service Book specifically with old records. So to mitigate the problem all Departments are requested to ensure to furnish the following information, instead of Service Book, with the proposal.

i. First page of the Service Book wherein the personal data of the applicant is recorded.

ii. Second page of the SB wherein the date of joining in the respective service, scale of pay and initial pay attached to the post has been recorded.

iii. The page of Service Book wherein last pay required to be protected is recorded.

iv. The relevant page of SB wherein the date of joining, scale of pay and initial pay attached to the new post is recorded.
v. Year-wise history sheet of the applicant indicating date of relieve and joining with place of posting from previous post and new post with reference to Service Book. Besides this in case of Class-IV employees, drawing pay in 1s Band, the pay as on 01.10.2012 and the mode of fixation on 01.01.2013, i.e., the date of effect of RACPS.

vi. If required the original SB can be called for.

vii. NOC of competent authority for applying for the new post through proper channel (except work-charge / absorption case) in case of protection of pay applied by the incumbent.

This may please be treated as **MOST URGENT**.

*Sd/-*

Special Secretary to Government
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
****

No. 8518 /F., dated 30.03.2017
FIN-CS-2-LV-0009-2017

OFFICE MEMORANDUM

Sub: Enforcement of bond executed by Government employees (while proceeding on leave for undertaking higher study/training inside and outside State) - relaxation in specific cases.

1. In pursuance of Finance Department Memo No. 6874 dt.20.12.1996, Government Employees are executing bond to ensure their continued employment in State Government for a period of five years bond period on completion of study leave/training.

2. The bond amount is calculated on the basis of prescribed formula as mentioned in the aforesaid Memo. In case, a Government Servant after availing study leave/training does not return to duty or does not complete the prescribed period of five years in service after training, he is liable to refund the bond amount along with interest thereon.

3. While operating above provisions, hardship has been faced by the Government servant especially when they secure a job opportunity in Government of India/State PSUs/State Autonomous bodies/Universities with Substantial State Government Funding before completing mandatory bond period.

4. Government of India, Ministry of Home Affairs vide O.M.No.70/10/60-Estt(A) dt.09.05.1960 and O.M.No.F.5/10/66-Estt(C) dt.15.04.1966 have decided that the terms of the bond may not be enforced in case of Government servants who leave Government service before completion of the bond period to secure employment under a State Government, a Public Sector Undertaking owned wholly or partly by the Central Government or by a State Government or under quasi-Government organizations and a fresh bond should be taken from such Government servant to ensure that they serve the new employer for the remainder period.

5. Considering the above provisions made by. Central Government, the State Government, after careful consideration, have been pleased to decide that the terms of the bond shall not be enforced if the State
Government servants, who prosecuted higher study availing study leave/training, secure a job in Government of India/State Public Sector Undertakings/State Autonomous Bodies/Universities with Substantial State Government Funding before completion of the compulsory bond period:

Provided that they shall have to execute a fresh bond with the State Government for serving in the Government of India/State Public Sector Undertakings/State Autonomous Bodies/Universities with Substantial State Government Funding for the remaining period of the original bond.

6. In case, the said Government servant fails to serve for the remaining period under the new employer, the entire amount prescribed in the original bond along with interest thereon shall be refunded by such Government servant to the State Government. The new establishment will be requested to inform the concerned Administrative Department of the State Government regarding completion of the remainder period of the bond.

7. The above relaxation will not be applicable to the doctors serving under the State Government in allopathy stream.

8. There are two types of Government servants, viz. permanent and temporary, to execute such bonds and therefore two types of bond are required to be executed. In case of permanent Government servant no surety is required; whereas in case of temporary Government servant two sureties are required.

9. Two sets of model bond forms (copies enclosed), one for permanent and other for temporary Government servants have been prescribed for execution by the officer before they are relieved to join in their new assignment under Government of India/State Public Sector Undertakings/State Autonomous bodies/Universities with Substantial State Government Funding.

10. The conditions of the original bond shall be applicable mutatis mutandis to the fresh bond.

11. This shall come into force with effect from the date of issue.

Sd/-

(Tuhin Kanta Pandey)
Principal Secretary to Government
BOND FOR A TEMPORARY GOVERNMENT SERVANT WHO, AFTER RETURNING FROM STUDY LEAVE/TRAINING, SECURE A JOB IN GOVERNMENT OF INDIA/ STATE PUBLIC SECTOR UNDERTAKINGS/ STATE AUTONOMOUS BODIES/ UNIVERSITIES WITH SUBSTANTIAL STATE GOVERNMENT FUNDING BEFORE COMPLETION OF THE BOND PERIOD.

***

KNOW ALL MEN BY THESE PRESENTS THAT

WE____________________________________________________________ resident of ________________ in the district of ________________ at present employed as ____________________________ in the Office/ Department of ______________________________ (hereinafter called “the principal obligor”) and Shri/Smt_____________________________ son/daughter of ________________ resident of ______________________ in the district of ________________ at present employed as ____________________________ in the Office / Department of ______________________________ (hereinafter called “the 1st Surety”) and Shri/Smt_____________________________ son/daughter of ________________ resident of ______________________ in the district of ________________ at present employed as ____________________________ (hereinafter called” the 2nd Surety”) do hereby jointly and severally bind ourselves and our heirs, executors, administrators and legal representatives to act in accordance with the following conditions namely:-

WHEREAS the principal obligor Sri/Smt__________________________ after returning from the study leave/training has served the State Government for a period of _________ (years/ month/days) only against the bond period of ____________ years (as per the terms and conditions of the Bond executed by him/her on ________________).

AND WHEREAS the principal obligor has been selected for the post of ________________ under___________________ (Government of India/ State Public Sector Undertaking / State Autonomous Bodies / Universities with Substantial State Government funding ) and shall be liable to serve the
said establishment at least for the remainder period of _______ (years/month/days) as per the stipulations of F.D.O.M.No_________/F dtd__________________.

NOW THEREFORE THE CONDITION OF THE ABOVE WRITTEN OBLIGATION is that in the event of the above bounden Sri/Smt __________________________ failing to resume duty or resigning or retiring from service or remaining on unauthorised absence without obtaining previous sanction in writing from the new employer, the principal obligor the sureties shall forthwith refund to the Government of Odisha, hereinafter referred to as the Government as may be directed by the Government on demand all moneys paid to the principal obligor or expended/to be expended on account of pay and allowance, leave salary/cost of fees, travelling and other expenses, as the case may be, which amount for the purpose of these presents shall be taken to be the sum of Rs._____________ (Rupees______________________________________) on account of the principal obligor having been placed on study leave, higher study on leave granted as aforesaid together with interest thereon from the date of demand at Government rates for the time being in force on Government loans.

AND UPON the principal obligor Sri/Smt_________________________ and/or Sri/Smt ________________________________ And/or Sri/Smt ________________________________ the sureties as aforesaid making such refund, the above written obligation shall be void and of no effect, otherwise it shall be and remain in full force and virtue and it is agreed and declared by the principal obligor and the sureties that in the event of default without prejudice to other remedies that the Government may adopt, the Government shall be entitled to recover the aforesaid amounts from the principal obligor and the sureties jointly and severally as a public demand under the Odisha Public Demands Recovery Act, 1962:
PROVIDED that the liability of the sureties herein shall not be impaired or discharged by reason of time being granted by the Government or by any forbearance, act or omission on the part of the Government or any person authorised by them (wherever with or without the consent or knowledge of the sureties) nor shall it be necessary for the Government to sue the said principal obligor before suing the above bounden sureties. Sri/Smt __________________________ and Sri/Smt __________________________ or any of them for the amount due herein.

IN WITNESSES to the above written bond and to all terms and conditions herein before contained we have signed hereunder this_____________________ days of __________________ 20__________

Signed and delivered by the above principal obligor.

Witness:- (1)
(2)
in the presence of
Witness:- (1)
(2)

Signed and delivered by the 1st Surety above named.

Sri/Smt________________________
Signed and delivered by the 2nd Surety above named.

Sri/Smt________________________

ACCEPTED
For and on behalf of the Governor of Odisha.
BOND FOR A PERMANENT GOVERNMENT SERVANT WHO, AFTER RETURNING FROM STUDY LEAVE/TRAINING, SECURE A JOB IN GOVERNMENT OF INDIA/STATE PUBLIC SECTOR UNDERTAKINGS/STATE AUTONOMOUS BODIES/UNIVERSITIES WITH SUBSTANTIAL STATE GOVERNMENT FUNDING BEFORE COMPLETION OF THE BOND PERIOD.

***

KNOW ALL MEN BY THESE PRESENTS THAT, I ________
_____________________________ resident of ___________________________ in the district of _____________ at present employed as ____________________ in the Office/Department of_______________________________ (hereinafter called “the obligor”) do hereby bind myself and my heirs, executors and administrators and legal representatives to act in accordance with the following conditions namely:-

WHEREAS the obligor after returning from the study leave/training has served the State Government for a period of ____________ (years/month/days) only against the bond period of five years (as per the terms and conditions of the Bond executed by him/her on ________________).

AND WHEREAS the obligor has been selected for the post of _______________ under ______________________ (Government of India/State Public Sector Undertaking/State Autonomous Bodies/Universities with Substantial State Government funding) and shall be liable to serve the said establishment at least for the remainder period of _______ (years/month/days) as per the stipulations of F.D.O.M.No.________/F dtd__________

NOW THEREFORE THE CONDITION OF THE ABOVE WRITTEN OBLIGATION is that in the event of the above bounden obligor failing to resume duty or resigning or retiring from service or remaining on unauthorised absence without obtaining previous sanction in writing from the new employer, the obligor shall forthwith refund to the Government of Odisha, hereinafter referred to as the Government as may be directed by the
Government on demand all moneys paid to the obligor or expended/to be expended on account of pay and allowance, leave salary/cost of fees, travelling and other expenses, as the case may be, which amount for the purpose of these presents shall be taken to be the sum of Rs.________(Rupees______________________________) on account of the obligor having been placed on study leave, higher study on leave granted as aforesaid together with interest thereon from the date of demand at Government rates for the time being in force on Government loans.

AND UPON the obligor as aforesaid making such refund, the above written obligation shall be void and of no effect, otherwise it shall be and remain in full force and virtue and it is agreed and declared by the obligor that in the event of default without prejudice to other remedies that the Government may adopt, the Government shall be entitled to recover the aforesaid amounts from the obligor as a public demand under the Odisha Public Demands Recovery Act, 1962.

IN WITNESSES to the above written bond and to all terms and conditions hereinbefore contained have signed hereunder this_____________ days of _______________ 20________.

Signed and delivered
by the obligor.

In the presence of
Witness:- (1)

(2)

ACCEPTED
For and on behalf of the
Governor of Odisha
MATTERS RELATING TO DELEGATION OF FINANCIAL POWER RULES
OFFICE MEMORANDUM

Sub: Delegation of powers to sanction expenditure on subsidy.

Clarification has been sought by Departments regarding financial powers for sanction of subsidy. In absence of specific provision under the Delegation of Financial Power Rules, 1978, at present subsidies are being released after appraisal of the claims by the Committees constituted for the purpose under different schemes. After detailed deliberations, it has now been decided to regulate the sanction of expenditure on Agricultural, Industrial and all other subsidies. A distinct Sub-Rule (3) is now added below the Sub-Rule (2) of Rule 11 of the Delegation of Financial Power Rules, 1978 which reads as follows:

"Powers to sanction expenditure on subsidy - Administrative Departments and Heads of Departments are authorized to sanction expenditure and approve the release of subsidy subject to appraisal by the Committee, if any, constituted for the purpose under the respective schemes within the financial limit indicated below:

- Administrative Department : Full powers
- Heads of Department : Rs. 50.00 lakh in each case

The sanction of expenditure for release of subsidy shall be subject to availability of budget provision."

By order of the Governor

Sd/-
(R. Balakrishnan)
Additional Chief Secretary to Government
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. 22439 /F., dated 11.08.2016
FIN-CODE-MISC-0005-2016

Miss J. Tripathy,
Deputy Secretary to Government

To
All Principal Secretaries/
Commissioner-cum-Secretaries/
Secretaries to Government.

Sub: Utilization of on-line portal of DGS&D for making on-line procurement against R/C-concluded by DGS&D.

Sir/Madam,

In enclosing herewith the copy of the Government of India letter No.F.No-QA/IC-1/510-A/2016 dated 6th July-2016 of the ADG (QA), Directorate General of Supplies & Disposal, Ministry of Commerce (Supply Division) on the subject cited above, I am directed to request you to circulate the advisory of Ministry of Commerce, Govt. of India among all Heads of Departments and Drawing Disbursing Officers under your control for utilizing the online services of DGS&D Portal.

It is, therefore, requested to take necessary steps to utilize the on-line portal of DGS&D for making on-line procurement against rate contract.

However, Finance Department Office Memorandum No.4939/F dated 13.02.2012 and Para-5(ii) of Finance Department Office Memorandum No.13290/F dated 02.04.2013 prescribing procurement guidelines should be strictly followed while deciding the purchase.

Yours faithfully,

Sd/-
Deputy Secretary to Government
New Delhi, the 6th July, 2016

To

The Chief Secretary,
Government of Orissa
Secretariat,
Bhubaneswar-751001.


Sir,

As you are aware that DGS&D has been concluding rate contract (R/C) for large number of common user items required by various Departments of Central and State Governments. The DGS&D portal has facility for placement of supply order against R/C and its management. So far the on-line services are available to the Department of the Central Govt. only. However, it is informed that now on-line portal of DGS&D is available for Departments of State Governments as well as Public Sector Undertakings. Various Departments in your Government may approach Sh. A.K. Rai, Director (System), DGS&D, Jeevan Tara Building, Room No.307, Parliament Street, New Delhi (Ph. 011-23362890, 011-45738496), for obtaining User ID and Password for utilizing the on-line services of DGS&D portal for placement of on-line supply order and its management for their own payment against work orders. It is informed that DGS&D would also-undertake inspection against those supply orders which are placed on-line on DGS&D portal duly authorizing DGS&D as the inspection agency. The necessary inspection charges as per the prescribed fee would be applicable as per the rules. At present, as-per Correction Slip No. 69 to the DGS&D Manual, inspection charges for the Supply Orders placed Online through DGS&D Portal by State Govt. Departments I Organisations I PSUs I Autonomous Bodies I Corporations are levied @ 2% of the value of the supply order (Copy of Correction Slip enclosed).

It is, therefore, requested that all concerned Departments of your Government may suitably be informed to utilize the on-line portal of DGS&D for making procurement against R/C.

Yours sincerely,

Sd/-

(R. Karuppiah)
ADG (QA)
Ph. 23360774
Correction Slip No.69

Sub: **Discontinuation of levy of Departmental Charges by DGS&amp;D.**

In supersession of provisions of Correction Slip No.43 dated 27.05.2013, following amendments are carried out in DGS&amp;D Manual with immediate effect.

1. **Para 13.321 of DGS&amp;D Manual:**
   
   Add as under after existing entries:
   
   a) All the Government Indenters/Users including Central Government, Union Territories, State Governments, Autonomous Organisations, PSUs, Municipalities and Corporations are authorised to operate Rate Contract of DGS&amp;D as Directed Demanding Officers (DDOs).

b) They will place online supply orders on DGS&amp;D e-portal against DGS&amp;D R/Cs for which user Login ID and Password shall be given to them. **All supply orders against DGS&amp;D Rate contract shall be placed on-line only to treat such transactions under the preview of DGS&amp;D rate contract.**

c) Furthermore, the payment has been decentralised and is to be made by User Department. The inspection of stores by DGS&amp;D has already been made optional and left to the Indenter to get stores inspected by any competent agency, if it desires so.

2. **Para 17.1.1 (a)&(b)**

   For existing entries:

   Read: **For Purchase**

   (a) The departmental charges for Purchase Service of DGS&amp;D shall be ‘Nil’ for online supply orders through DGS&amp;D portal for all category of user departments i.e. Central or State Govt. Ministries/ Departments /Organisations, PSUs, Autonomous Bodies, Corporations or Municipalities etc.
(b) Direct/Referral Orders: Para 17.1.6 stands deleted. Consequently, all the user departments i.e. Central or State Govt. Ministries/Departments/Organisations, PSUs, Autonomous Bodies, Corporations or Municipalities etc. shall place online order through DGS&D portal.

3. Para 17.1.2 (a)&(b)  
   For: Existing Entries  
   Read: For Inspection

(a) (i) Online supply order through DGS&D portal by Central Government Ministries/Departments.

Inspection activities has been decentralized, inventors can select Inspection Agency of their choice, including third party or Quality Assurance Office of DGS&D, while placing the Supply Order against Rate contract vide Correction Slip No. 53, dated 10.9.2013, inspection fee for inspection service, if opted by user Department, shall be levied @ 1% of the value of the supply order in case of stores procured under DGS&D Rate Contracts by Central Govt. Ministries/Departments.

(ii) Online supply order through DGS&D portal by State Govt. Departments/Organisations/PSUs/Autonomous Bodies or Corporations.

Inspection fee for Inspection service, if opted by user Department, shall be levied @ 2% of the value of the supply order in case of stores procured under DGS&D Rate Contracts by State Govt. Departments/Organisations, PSUs, Autonomous Bodies, Corporations or Municipalities etc.

(b) The expenses on TA/DA of the DGS&D officers and test charges for confirmatory tests shall be borne by the DGS&D for a(i) & (ii) above.

Para 17.1.2(c) & (d)  
For: (c) Existing Entries

Read (c) Normally, DGS&D would not undertake inspection for Non-Departmental supply orders/contracts placed directly by the Departments/Agencies and also the Direct/Referral order against DGS&D portal. However, in exceptional circumstances, inspection fee @ 3.5% of value of Supply Orders (all inclusive) shall be levied, if inspection is opted by user department. This shall require to have prior approval of DG(S&D).
4. **Para 7.2**

**For: (c)Existing Entries**

**Read:** No ad-hoc indents for procurement shall be entertained by DGS&D from any Central or State Govt. Ministries/ Departments/ Organisations, PSUs, Autonomous Bodies, Corporations or Municipalities.

5. The above shall be effective mutatis mutandis to DGS&D Manual dated 01.10.1999, DGS&D 68 (Revised) and DGS&D 1001, etc. wherever applicable.

Sd/-

(Sanjoy Shankar)

Under Secretary to the Government of India

Tel: 23062805

Standard Distribution

File No. 1 (2)/2010-Pol. (Pt.)
OFFICE MEMORANDUM

Sub: Delegation of powers to sanction expenditure on subsidy.

The undersigned is directed to invite reference to Finance Department Office Memorandum No. 19951/F dtd. 16.07.2016 inserting sub rule (3) below sub rule (2) of Rule 11 of the Delegation of Financial Power Rules, 1978 authorizing the Administrative Departments and Heads of Departments to sanction expenditure and approve the release of subsidy subject to appraisal by the committee, if any, constituted for the purpose under the respective schemes.

After careful consideration of the proposal received from Industry Department, Government have been pleased to withdraw the said O.M. No. 19951/F dtd. 16.07.2016.

Sd/-
(A.K. Mishra)
OSD-cum-Special Secretary to Government
MATTERS RELATING TO OCS (PENSION) RULES
Sub: *Fixation of re-employment pay of pensioner belonging to Odisha Secretariat Service Cadre.*

The fixation of pay on re-employment of retired employees belonging to Odisha Secretariat Service (OSS) cadre is guided under sub para (ii) of para 6 of Home Department Resolution No.42595/CC dtd.10.10.2011.

Consequent to the General Administration Department Resolution No.23750 coming into effect from 27.08.2014 and subsequent withdrawal of Resolution No.42595/CC dtd. 10.10.2011 on the basis of the Home Department letter No.1599 (m)/CC dtd.27.01.2015, there have been representations from the re-employed retired employees of OSS Cadre, for re-fixation of their consolidated remuneration.

After careful consideration, it has been decided by the Government that the consolidated remuneration of OSS Cadre, engaged as O.S.Ds in different Departments of Odisha Secretariat be fixed at Rs.15,000/- per month. Dearness Relief (TI.) will not be suspended on pension during the re-employment period.

This revision of consolidated remuneration will be w.e.f. 01.01.2016.

This supersedes all existing Orders / Circulars of the Government on this subject to the above extent.

Sd/-

(R. Balakrishnan)
Additional Chief Secretary to Government
OFFICE MEMORANDUM

Sub: *Fixation of re-employment pay of pensioners belonging to Steno / P.A./ P.S. Cadre in Odisha Secretariat.*

The fixation of pay on re-employment of retired employees belonging to Steno/P.A./P.S. Cadre in Odisha Secretariat is being guided by Home Department Resolution No.4859/SE dtd.07.02.2013.

Consequent upon commencement of the General Administration Department Resolution No.23750/Gen dtd.27.08.2014, Government in Finance Department after careful consideration decided to enhance the consolidated re-employment pay from Rs.10,000/- to Rs.15,000/- per month on re-employment of pensioners belonging to Steno/PA/PS Cadre of Odisha Secretariat w.e.f. 01.01.2016. Dearness Relief (T.I.) will not be suspended on pension during the re-employment period. All other provisions incorporated in Home Department Resolution No.4859/SE dtd.07.02.2013 shall remain unaltered.

This supersedes all existing orders/ Circulars of the Government on this subject to the above extent.

Sd/-

(R. Balakrishnan)

Additional Chief Secretary to Government
From

Shri R. Balakrishnan, IAS  
Additional Chief Secretary to Government.

To

Additional Chief Secretary/ Principal Secretaries/  
Commissioner-cum-Secretaries/ Secretaries/  
Special Secretaries to all Department of Government,  
All Heads of the Department.

Sub: Exits/Withdrawals Policy under National Pension System (NPS)  
to be settled at the level of Central Record Keeping Agency (CRA)-NSDL, Mumbai.

The National Pension System (NPS) is functioning as per the  
architecture prescribed by the Pension Fund Regulatory and Development  
Authority (PFRDA) New Delhi. PFRDA, New Delhi has published 'Pension  
Fund Regulatory and Development Authority (Exits and Withdrawals  
under the National Pension System) Regulations, 2015’vide  
Notification No. PFRDA/I2/RGL/139/8 dated 11th May, 2015 for the  
subscribers covered under NPS. The above Notification of PFRDA, New  
Delhi is enclosed at Annexure-'I'.

2. The Exits/Withdrawals Policy under National Pension System (NPS)  
notified by PFRDA, New Delhi is applicable to the State Government  
employees, employees of State Autonomous Bodies (SABs) and State  
Public Sector Undertakings (SPSUs) covered under NPS.

3. The detailed procedure for withdrawals, list of documents to be  
verified and certified by the Head of Office/ DDO and withdrawal  
procedure to be followed by the District/ Special Treasuries for online  
processing of Exits/ Withdrawals in CRA-NSDL Portal has been prepared  
in line with the Standard Operating Procedure prescribed by the PFRDA,  
New Delhi vide their circular PFRDAI 2015/27/EXIT/2 dated.12.11.2015  
for ease of operation of subscribers/ stakeholders and enclosed at  
Annexure- II, III and IV respectively.
4. Format for submission of monthly NPS withdrawal status report Directorate of Treasuries and Inspection, Odisha by District/ Special Treasuries is enclosed at **Annexure-V**.

5. The Notification and Circular of PFRDA, New Delhi as referred to above are available in the Directorate of Treasuries and Inspection, Odisha portal [www.odishatreasury.gov.in](http://www.odishatreasury.gov.in) in Pension Fund Regulatory Development Authority (PFRDA), New Delhi website [www.pfrda.org.in](http://www.pfrda.org.in) and in CRA-NSDL, Mumbai website [www.cra.nsdl.com](http://www.cra.nsdl.com)

Yours faithfully,

Sd/-

(R. Balakrishnan)
Additional Chief Secretary to Government
NEW DELHI, the 11th May, 2015

No.PFRDA/12/RGL/139/8-in exercise of the powers conferred by sub-section (1) of section 52 read with clauses (g), (h), and (i) of sub-section(2) thereof of the Pension Fund Regulatory and Development Authority Act, 2013 (23 of 2013), the Pension Fund Regulatory and Development Authority hereby makes the following regulations, namely:

CHAPTER I
PRELIMINARY

1. Short title and commencement- (1) These regulations may be called the Pension Fund Regulatory and Development Authority (Exits and Withdrawals under the National Pension System) Regulations, 2015. "The regulations aim at providing an effective mechanism in the interest of subscribers, upon exit or withdrawal from the National Pension System, including the conditions, purpose, frequency and limits for withdrawals from individual pension account, as also the conditions, subject to which a subscriber shall exit from the National Pension System and purchase an annuity thereupon."

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

2. Definitions - (l) In these regulations, unless the context otherwise requires,-

(a) "Act" means the Pension Fund Regulatory and Development Authority Act, 2013 (23 of 2013);

(b) "accumulated pension wealth" means the monetary value of the pension investments accumulated in the Permanent Retirement Account of a subscriber under the National Pension System;
(c) "aggregator" means an intermediary registered with the Authority under sub-section (3) of section 27 of the Act, to perform subscriber interface functions under the National Pension System-Swavalamban and have the functional relationship with a known customer base for delivery of some socio-economic goods or services;

(d) "annuity service provider" means a life insurance company registered and regulated by the Insurance Regulatory and Development Authority and empanelled by the Authority for providing annuity services to the subscribers of the National Pension System;

(e) "citizen of India" means person qualified to be a citizen of India under the Citizenship Act, 1955 (57 of 1955);

(f) "compliance officer" means a person of responsibility from the National Pension System Trust or any other intermediary or entity entrusted with the responsibility of receiving, processing and settlement of withdrawal claims from the subscribers under the National Pension System and responsible for monitoring compliance, of the provisions of the Act, the rules or the regulations made or notifications, guidelines or instructions issued by the Authority from time to time;

(g) “government sector subscriber” means a subscriber enrolled in the National Pension System through the nodal offices of the Central Government or the State Governments and registered as such with the central recordkeeping agency;

(h) "National Pension System-Lite" means a feature of optimized group model of National Pension System for persons belonging to unorganized sector of which the National Pension System-Swavalamban is a component where Government of India co-contribution is admissible;

(i) "Permanent Retirement Account Number (PRAN)" means a unique identification number allotted to each subscriber by the central recordkeeping agency;

(j) "Swavalamban subscriber" means a subscriber who is registered as such with the central recordkeeping agency under the National Pension System and where Government of India co-contribution is admissible;

(2) Words and expressions used and not defined in these regulations but defined in the Act shall have the meanings assigned to them in the Act.
CHAPTER II
EXIT FROM NATIONAL PENSION SYSTEM

For the purpose of exit from the National Pension System, the subscribers are categorized and defined as, (1) Government sector, (2) All citizens including corporate sector and (3) NPS-Lite and Swavalamban subscribers. The exit regulations specified hereunder shall apply accordingly to the category to which the subscribers.

3. Exit from National Pension System for government sector subscribers: A government sector subscriber shall exit from the National Pension System in the manners specified hereunder, namely:-

(a) Where the subscriber who, upon attaining the age of superannuation as prescribed by the service rules applicable to him or her, retires, then at least forty per cent out of the accumulated pension wealth of such subscriber shall be mandatorily utilized for purchase of annuity providing for a monthly or any other periodical pension and the balance of the accumulated pension wealth, after such utilization shall be paid to the subscriber in lump sum:

Provided that -

(i) the following shall be the default annuity contract that will be applicable and wherein the annuity contract shall provide for annuity for life of the subscriber and his or her spouse (if any) with provision for return of purchase price of the annuity and upon the demise of such subscriber, the annuity be re-issued to the family members in the order specified hereunder at a premium rate prevalent at the time of purchase of the annuity by utilizing the purchase price required to be returned under the annuity contract(until all the family members in the order specified below are covered):-

(a) living dependent mother of the deceased subscriber;
(b) living dependent father of the deceased subscriber.

After the coverage of all the family members specified above, the purchase price shall be returned to the surviving children of the subscriber and in the absence of children, the legal heirs of the subscriber, as may be applicable; the subscriber who wishes to opt out of the default option mentioned above and wishes to choose the annuity contract of his choice from the available annuity types or contracts with the annuity service providers, shall be required to specifically opt for such an option.
(ii) where the subscriber does not desire to withdraw the balance amount, after purchase of mandatory annuity, such subscriber shall have the option to defer the withdrawal of the lump sum amount until he or she attains the age of seventy years, provided the subscriber intimates his or her intention to do so in writing in the specified form at least fifteen days before the attainment of age of superannuation to the National Pension System Trust or an intermediary or entity authorized by the Authority for this purpose;

(iii) where the subscriber desires to defer the purchase of annuity, he or she shall have the option to do so for a maximum period of three years from the date of attainment of age of superannuation, provided the subscriber intimates his or her intention to do so in writing in the specified form at least fifteen days before the attainment of age of superannuation to the National Pension System Trust or an intermediary or entity authorized by the Authority for this purpose. It shall be a condition precedent to opt for such deferment of annuity purchase that in case if the death of the subscriber occurs before such due date of purchase of an annuity after the deferment, the annuity shall mandatorily be purchased by the spouse (if any) providing for annuity for life of the spouse with provision for return of purchase price of the annuity and upon the demise of such spouse be re-issued to the family members in the order of preference provided hereunder at a premium rate prevalent at the time of purchase of the annuity, utilizing the purchase price required to be returned under the contract (until all the members given below are covered):

- (a) living dependent mother of the deceased subscriber;
- (b) living dependent father of the deceased subscriber.

After the coverage of all such members, the purchase price shall be returned to the surviving children of the subscriber and in absence of children legal heirs of the subscribers as applicable;

(iv) where the subscriber desires to defer the withdrawal of lump sum amount or, the purchase of annuity, the subscriber shall be allowed to do so, provided the subscriber agrees to bear the maintenance charges of the Permanent Retirement Account, including the charges payable to the central recordkeeping agency, pension fund, Trustee Bank or any other intermediary, as may be applicable from time to time;

(v) where the accumulated pension wealth in the Permanent Retirement Account of the subscriber is equal to or less than a sum of two lakh rupees, the subscriber shall have the option to withdraw the entire
accumulated pension wealth without purchasing annuity and upon such exercise of this option, the right of such subscriber to receive any pension or other amount under the National Pension System or from the Government shall extinguish;

(b) where the subscriber who, before attaining the age of superannuation prescribed by the service rules applicable to him or her, voluntarily retires or exits, then at least eighty per cent out of the accumulated pension wealth of the subscriber shall be mandatorily be utilized for purchase of annuity and balance of the accumulated pension wealth, after such utilization, shall be paid to the subscriber in lump sum.

Provided that the annuity contract shall provide for annuity for life of the subscriber and his or her spouse (if any) with provision for return of purchase price of the annuity and upon the demise of such subscriber the annuity be re-issued to the family members in the order specified hereunder at a premium rate prevalent at the time of purchase of the annuity, utilizing the purchase price required to be returned under the annuity contract (until all the members given below are covered) :-

(i) living dependent mother of the deceased subscriber;

(ii) living dependent father of the deceased subscriber.

After the coverage of all such members, the purchase price shall be returned to the surviving children of the subscriber and in absence of children, the legal heirs of the subscriber as may be applicable.

Provided that if the accumulated pension wealth of the subscriber is more than one lakh rupees but the age of the subscriber is less than the minimum age required for purchasing any annuity from any of the empanelled annuity service providers as chosen by such subscriber, such subscriber shall continue to subscribe to the National Pension System, until he or she attains the age of eligibility for purchase of any annuity:

Provided further that if the accumulated pension wealth of the subscriber is equal to or less than one lakh rupees, such subscriber shall have the option to withdraw the entire accumulated pension wealth without purchasing any annuity and upon such exercise of this option the right of the subscriber to receive any pension or other amounts under the National Pension System shall extinguish and any such exercise of this option by the subscriber, before the regulations are notified, shall be deemed to have been made in accordance with this regulation;
(c) where the subscriber who, before attaining the age of superannuation, dies, then at least eighty percent out of the accumulated pension wealth of the subscriber shall be mandatorily utilized for purchase of annuity and balance pension wealth shall be paid as lump sum to the nominee or nominees or legal heirs, as the case may be, of such subscriber:

Provided that -

(i) The annuity contract shall provide for annuity for life of the spouse of the subscriber (if any) with provision for return of purchase price of the annuity and upon the demise of such spouse be re-issued to the family members in the order specified hereunder at the premium rate prevalent at the time of purchase of the annuity, utilizing the purchase price required to be returned under the contract, (until all the members given below are covered):-

(a) living dependent mother of the deceased subscriber;
(b) living dependent father of the deceased subscriber.

After the coverage of all such members, the purchase price shall be returned to the surviving children of the subscriber and in absence of children, the legal heirs of the subscriber as applicable.

(ii) Provided further that if the accumulated pension wealth in the permanent retirement account of the subscriber at the time of his death is equal to or less than two lakh rupees, the nominee or legal heirs as the case may be, shall have the option to withdraw the entire accumulated pension wealth without requiring to purchase any annuity and upon such exercise of this option the right of the family members to receive any pension or other amounts under the National Pension System shall extinguish;

4. Exit from National Pension System by citizens, including corporate sector subscribers: Any subscriber, including a corporate sector subscriber, registered under the National Pension System, shall exit from the National Pension System in the manner specified hereunder, namely: -

(a) where a subscriber attains the age of sixty years or superannuates in accordance with the service rules applicable to such subscriber, at least forty percent out of the accumulated pension wealth of such subscriber shall be mandatorily utilized for purchase of annuity providing for a monthly or any other periodical pension and the balance of the
accumulated pension wealth, after such utilization, shall be paid to the subscriber in lump sum. In case, the accumulated pension wealth of the subscriber is equal to or less than a sum of two lakh rupees, the subscriber shall have the option to withdraw the entire accumulated pension wealth without purchasing any annuity:

**Provided that -**

(i) the subscriber can continue to subscribe to the National Pension System beyond the age of sixty years or the age of superannuation, so specified, by intimating in writing, the age, not exceeding seventy years, until which he would like to contribute to his individual pension account.

Such intimation shall be given to the National Pension System Trust or any intermediary or entity authorized by the Authority for this purpose. Notwithstanding such intimation, the subscriber may exit at any point of time, from the National Pension System by submitting a request in writing to the National Pension System Trust or any intermediary or entity authorized by the Authority for this purpose;

(ii) the subscriber shall have the option to defer the withdrawal of lump sum amount until he or she attains the age of seventy years, provided the subscriber intimates his or her intention to do so in writing in the specified form at least fifteen days before the attainment of age of sixty years or, the age of superannuation, as the case may be, to the National Pension System Trust or any intermediary or entity authorized by the Authority for this purpose;

(iii) the subscriber shall have the option to defer the purchase of annuity for a maximum period of three years, from the date of attainment of sixty years of age or the age of superannuation, as the case may be, provided the subscriber intimates his or her intention to do so in writing in the specified form at least fifteen days before the attainment of age of sixty years or the age of superannuation, as the case may be, to the National Pension System Trust or any intermediary or other entity authorized by the Authority for this purpose;

(iv) the subscriber shall be allowed to continue to subscribe, defer the withdrawal of lump sum amount or the purchase of annuity, as the case may be, provided the subscriber agrees to bear the maintenance charges. Permanent Retirement Account, including the charges payable to the central recordkeeping agency, pension fund, Trustee Bank or any other intermediary, as may be applicable from time to time;
(b) where the subscriber who, before attaining the age of sixty years or the age of superannuation as prescribed by service rules, voluntarily opts to exit from the national pension system, the option so exercised shall be allowed only upon such subscriber having subscribed to the national pension system for at least a minimum period of ten years. In case of such subscriber, at least eighty percent out of the accumulated pension wealth shall be mandatorily utilized for purchase of annuity and the balance of the accumulated pension wealth, after such utilization, shall be paid to the subscriber in lump sum:

Provided that if the accumulated pension wealth of the subscriber is more than one lakh rupees but the age of the subscriber is less than the minimum age required for purchasing any annuity from any of the empanelled annuity service providers as chosen by such subscriber, such subscriber shall continue to subscribe to the National Pension System, until he or she attains the age of eligibility for purchase of any annuity:

Provided further that if the accumulated pension wealth in the Permanent Retirement Account of the subscriber is equal to or less than one lakh rupees, such subscriber shall have the option to withdraw the entire accumulated pension wealth without purchasing any annuity;

(c) where the subscriber who, before attaining the age of sixty years or the age of superannuation as prescribed by the respective service rules applicable to him or her, dies, then the entire accumulated pension wealth of the subscriber shall be paid to the nominee or nominees or legal heirs, as the case may be, of such subscriber:

Provided that -

(i) the nominee or family members of the deceased subscriber shall have the option to purchase any of the annuities being offered upon exit, if they so desire, while applying for withdrawal of benefits on account of deceased subscribers’ Permanent Retirement Account;

(ii) in case, the nomination is not registered by the deceased subscriber before his death, the accumulated pension wealth shall be paid to the family members on the basis of the legal heir certificate issued by the Revenue authorities of the State concerned or the succession certificate issued by a court of competent jurisdiction.
5. **Exit from National Pension System by NPS-Lite and Swavalamban subscribers**: Any subscriber registered under National Pension System as NPS-Lite or Swavalamban subscriber, can exit from the National Pension System, in the manner specified hereunder, namely: -

(a) Upon a subscriber, attaining the age of sixty years, at least forty percent of the accumulated pension wealth of such subscriber shall be mandatorily utilized for purchase of annuity providing for a monthly or any other periodical pension and the balance of the accumulated pension wealth, after such utilization, shall be paid to the subscriber in lump sum:

Provided that -

(i) for a Swavalamban subscriber the annuity purchased by utilizing the mandatory minimum of forty percent of the accumulated pension wealth of the subscriber shall yield at least a monthly annuity or pension of one thousand rupees, failing which the entire accumulated pension wealth shall be annuitised in such a manner so as to yield at least a monthly annuity or pension of one thousand rupees and balance if any thereafter shall be paid in lump sum to the subscriber. However there shall be no implicit or explicit guarantee that the annuity purchased even with entire accumulated pension wealth would yield a monthly annuity or pension of one thousand rupees;

(ii) if the accumulated pension wealth of the subscriber is equal to or less than a sum of one lakh rupees, such subscriber shall have the option to withdraw the entire accumulated pension wealth without purchasing any annuity and upon such exercise of this option, the right of the subscriber to receive any pension under the National Pension System shall extinguish and any such exercise of this option by the subscriber, before the regulations are notified, shall be deemed to have been made in accordance with this regulation;

(b) at any time, before attaining the age of sixty years, subject however that at least eighty percent out of the accumulated pension wealth shall be mandatorily utilized for purchase of annuity and the balance of the accumulated pension wealth, after such utilization shall be paid to the subscriber in lump sum:

Provided that for a Swavalamban subscriber the annuity purchased by utilizing the mandatory minimum of forty percent. Out of the accumulated pension wealth shall yield at least a monthly annuity or
pension of one thousand rupees per month, failing which the entire accumulated pension wealth shall be annuitised in such a manner so as to yield at least a monthly annuity or pension of one thousand rupees and balance if any thereafter shall be paid as lump sum to the subscriber. However there shall be no implicit or explicit guarantee that the annuity purchased even with entire accumulated pension wealth would yield a monthly annuity or pension of one thousand rupees:

Provided that subject to the provisions of this clause, where the accumulated pension wealth does not exceed one lakh rupees, the whole of the pension wealth shall be paid to the subscriber, without any annuitisation if the subscriber has continued in the scheme for a minimum period of twenty-five years;

Provided further that the migration of Swavalamban subscriber or subscribers to any other pension scheme of Government of India and as approved by the Authority shall not be deemed as an exit and withdrawal for the purposes of these regulations.

(c) where a subscriber who, before attaining the age of sixty years, dies, the entire accumulated pension wealth of the subscriber shall be paid to the nominee, or the legal heir of such subscriber and there shall not be any condition of mandatory purchase of annuity and provision of a monthly or periodical pension and there shall not be any requirement of the annuitisation of the accumulated pension wealth of such deceased subscriber. The nominee or family members of the deceased subscriber shall have the option to purchase any of the annuities offered upon exit, if they so desire:

Provided that, where a nomination is not registered by the subscriber before his death, the accumulated pension wealth of such subscriber shall be paid to the family members on the basis of the legal heir certificate issued by the Revenue authorities of the State concerned or the succession certificate issued by a court of competent jurisdiction.

6. **Conditions to apply for exit and withdrawal** : A subscriber registered under the National Pension System shall not exit therefrom, and no withdrawal from the accumulated pension wealth in the Tier-I of the Permanent Retirement Account of such subscriber shall be permitted, except as specified hereunder, namely:-

(a) no pension or accumulated pension wealth in Tier-I account of the Permanent Retirement Account of the subscriber under the National Pension System on account of past or present services, shall be liable to seizure, attachment or sequestration by process of any court at the
instance of a creditor, for any demand against the subscriber, or in the satisfaction of a decree or order of any such Court except where the National Pension System Trust or its authorised representative has accorded prior sanction for assignment of the pension wealth accumulated in the pension account of the subscriber, which shall be restricted to such limit as prescribed in Regulation 8;

(b) any assignment, pledge, contract, order, sale or security of any kind made by any subscriber of the National Pension System, with respect to any benefit receivable by him or her under the National Pension System, or in respect of any money payable at or on account of any such benefit to such subscriber under the National Pension System, or for giving or assigning any future interest therein shall be null and void except where the National Pension System Trust or its authorized representative has accorded prior permission for such assignment of the pension wealth accumulated in the pension account of the subscriber and which shall be restricted to such limit as prescribed in Regulation 8 to which the assignment was agreed or approved by the National Pension System Trust or its authorised representative;

(c) the President of India or the Governor of a State, as the case may be, if so provided in the service rules, governing the employment of the subscriber, reserves the right of withholding the part of pension wealth, accumulated through co-contributions made by the Central Government or the State Government, as employer to the Tier-I account of the National Pension System account of the subscriber and the investment income accruing thereon, for the purpose of recovery of the whole or part of any pecuniary loss caused to the Central Government or the State Government, provided such loss is established, in any departmental or judicial proceedings, initiated against such subscriber by the employer concerned. Such right of withholding shall have to be exercised prior to the date of superannuation of the subscriber, pursuant to a notice to be given to the National Pension System Trust or an entity to whom such authorization has been given, and seeking to withhold the said pension wealth of such subscriber. Upon such right of withholding being validly exercised:-

(i) the pension wealth which are payable under the National Pension System shall not be paid to such subscriber until the conclusion of the departmental or judicial proceedings, as the case may be and subject to the final orders, passed in such proceedings;
(ii) the amount withheld as specified in sub-clause (i) shall remain subscribed to the scheme in the mode and manner in which it was held prior to resorting to such action by the concerned Government and the final settlement of the withheld amount shall be made by the National Pension System Trust, or any intermediary or other entity, authorized for this purpose by the Authority, normally within ninety days of the receipt of an appropriate order from the concerned Government;

(iii) the amount withheld becomes payable to the subscriber on the final settlement, as certified by the concerned Government department which has sought withholding of such benefits, and shall be paid to the subscriber as soon as possible and in no case beyond ninety days of receipt of the final order by the National Pension System Trust or any other entity or person, authorized for the purpose by the Authority;

(e) If the subscriber or the family members of the deceased subscriber, upon his death, avails the option of additional relief on death or disability provided by the Government, the Government shall have right to adjust or seek transfer of the entire accumulated pension wealth of the subscriber to itself;

(f) The subscriber or family members of the subscriber availing such benefit shall specifically and unconditionally agree and undertake to transfer the entire accumulated pension wealth to the Government, in lieu of enjoying or obtaining such additional reliefs like family pension or disability pension or any other pensionary benefit from such Government authority;

(g) all benefits receivable, including the purchase of annuity as specified under these regulations, shall be arranged to be paid by the National Pension System Trust or the central recordkeeping agency or any other entity authorized for the purpose by the Authority after processing the withdrawal applications in accordance with the provisions of these regulations, or any guidelines, order or notification, as may be issued by the Authority, from time to time;

(h) for a subscriber, exiting from Tier-I account under the National Pension System, the amounts lying in the Tier-II account shall also be monetized and closed simultaneously upon payment of the eligible benefit;
CHAPTER III
WITHDRAWALS, PURPOSE, FREQUENCY AND LIMITS UNDER NATIONAL PENSION SYSTEM

7. **Conditions of withdrawals under National Pension System**: The National Pension System Trust or the central recordkeeping agency acting on behalf of the National Pension System Trust or any other entity authorized by the Authority for the purpose, may on receipt of an application for withdrawal from a subscriber in the specified form and subject to fulfilment of conditions so specified may allow withdrawal from the National Pension System in the mode and manner permitted under these regulations, guidelines, circulars, orders or notifications issued by the Authority from time to time:

   Provided that the subscriber shall be required to submit the application form for withdrawal, specified for the purpose, along with documents, so specified and comply with the requirements contained in the operational guidelines issued by the Authority with respect to the permissible withdrawals under the National Pension System.

8. **The following withdrawals shall be permitted under National Pension System**:

   (1) A partial withdrawal of accumulated pension wealth of the subscriber, not exceeding twenty-five per cent. of the contributions made by the subscriber and excluding contribution made by employer, if any, at any time before exit from National Pension System subject to the terms and conditions, purpose, frequency and limits specified below:

   **(A) Purpose**: A subscriber on the date of submission of the withdrawal form, shall be permitted to withdraw not exceeding twenty-five percent of the contributions made by such subscriber to his individual pension account, for any of the following purposes only:

   **(a)** for Higher education of his or her children including a legally adopted child

   **(b)** for the marriage of his or her children, including a legally adopted child;

   **(c)** for the purchase or construction of a residential house or flat in his or her own name or in a joint name with his or her legally wedded spouse.
In case, the subscriber already owns either individually or in the joint name a residential house or flat, other than ancestral property, no withdrawal under these regulations shall be permitted;

(d) for treatment of specified illnesses: if the subscriber, his legally wedded spouse, children, including a legally adopted child or dependent parents suffer from any specified illness, which shall comprise of hospitalization and treatment in respect of the following diseases:

i. Cancer;

ii. Kidney Failure (End Stage Renal Failure);

iii. Primary Pulmonary Arterial Hypertension;

iv. Multiple Sclerosis;

v. Major Organ Transplant;

vi. Coronary Artery Bypass Graft;

vii. Aorta Graft Surgery;

viii. Heart Valve Surgery;

ix. Stroke;

x. Myocardial Infarction

xi. Coma;

xii. Total blindness;

xiii. Paralysis;

xiv. Accident of serious/life threatening nature.

xv. any other critical illness of a life threatening nature as stipulated in the circulars, guidelines or notifications issued by the Authority from time to time.

(B) Limits: the permitted withdrawal shall be allowed only if the following eligibility criteria and limit for availing the benefit are complied with by the subscriber:-

(a) the subscriber shall have been in the National Pension System at least for a period of last ten years from the date of his or her joining;

(b) the subscriber shall be permitted to withdraw accumulations not exceeding twenty-five percent of the contributions made by him or her and standing to his or her credit in his or her individual pension account, as on the date of application for withdrawal;

(c) Frequency: the subscriber shall be allowed to withdraw only a maximum of three times during the entire tenure of subscription under the National Pension System and not less than a period of five years shall have elapsed from the last date of each of such withdrawal. The
mandatory requirement of five years having elapsed between two withdrawals shall not apply in case of "treatment for specified illnesses or in case of withdrawal arising out of exit from National Pension System due to the death of the subscriber. The request for withdrawal in the specified form, shall be submitted by the subscriber, along with relevant documents to the central recordkeeping agency or the National Pension System Trust, as may be specified, for processing of such withdrawal claim. Provided that where a subscriber is suffering from any illness, specified in sub-clause (d), the request for withdrawal may be submitted, through any family member of such subscriber.

(2) A subscriber having a valid and active Tier-II account of the Permanent Retirement Account can withdraw the accumulated wealth either in full or part, at any time by applying for such withdrawal, on such application form and in such mode and manner, as may be specified by the Authority in this behalf. There shall be no limit on such withdrawals till the account has sufficient amount of accumulated pension wealth to take care of the applicable charges and the withdrawal amount:

Provided that the Tier-II account shall stand automatically closed at the time of exit of the subscriber from the National Pension System, even if an application so specified for the purpose has not been received from the subscriber, and the accumulated wealth in such account shall be transferred to the bank account provided by the subscriber, while submitting his application for exit from the National Pension System.

9. Withdrawal process:

(1) The National Pension System Trust or any other intermediary or entity authorized by the Authority for the said purpose shall be responsible for processing and authorizing approving the withdrawal and exit claims lodged by the subscriber in accordance with the provisions of the Act, these regulations, directions, guidelines issued by the Authority and the Pension Fund Regulatory and Development Authority (National Pension System Trust) Regulations, 2015, where applicable. The National Pension System Trust shall frame suitable operational processes or guidelines for facilitating withdrawals and Exit of subscribers from National Pension System.
CHAPTER IV
ANNUITY PURCHASE AND ANNUITY SERVICE PROVIDERS

10. Conditions of annuity purchase upon exit:

(1) The subscriber, at the time of exit, shall mandatorily purchase an annuity providing for a monthly or periodical annuity or pension as specified in these regulations. Such annuity shall be purchased from an annuity service provider who is empanelled by the Authority.

(2) The exercise of option of the annuity and the type thereof shall be made by the subscriber at the time of exit from the National Pension System, unless otherwise specified by the Authority through circulars, notifications or guidelines issued by it from time to time.

(3) Once an annuity is purchased, the option of cancellation and reinvestment with another annuity service provider or in another annuity scheme shall not be allowed unless the same is within the time limit specified by the annuity service provider, for the free look period as provided in the terms of the annuity contract or as specifically provided by the Insurance Regulatory and Development Authority.

(4) The subscriber shall have an option to choose from various types of annuities, provided by the annuity service provider and the annuity so chosen shall be provided by the empanelled annuity service provider.

(5) There shall be a default annuity service provider and a default annuity scheme for the benefit of subscribers exiting from the National Pension System. The information on the default annuity service provider and default annuity scheme applicable shall be such as may be specified by the Authority and placed on its website, apart from communicating to the subscriber through circulars, guidelines or notification issued by it. Such default annuity scheme shall not be available or applicable in the case of Government subscribers covered under regulation 3.

11. Empanelment of annuity service providers:

(1) On and from the commencement of these regulations, an applicant, meeting the eligibility criteria as specified in these regulations for grant of an empanelment certificate to act as an empanelled annuity service provider, shall make an application in the specified form accompanied by a empanelment fee referred to in sub-regulation (2) and such documents in support thereon, as may be specified by the Authority.
One time empanelment fee of rupees one lakh, shall be submitted along with the application, to the Authority. The empanelment fee shall be realized by the Authority within fifteen days from the date of sending intimation of grant of certificate of empanelment under regulation 17:

Provided that every empanelled annuity service provider shall, at the time of renewal of empanelment certificate pay such renewal fees, if any, as may be specified by the Authority, from time to time through a circular, order or notification issued by it.

An application, not complete in all respects and not conforming to the instructions specified in the application form and these regulations shall be rejected. Provided that, before rejecting any such application, the applicant shall be given a reasonable opportunity to withdraw or complete the application in all respects and rectify the errors, if any. The Authority may seek such additional information for disposal of the application from the Applicant as may be deemed relevant.

An annuity service provider empanelled by the Interim Pension Fund Regulatory and Development Authority prior to the commencement of these regulations, may continue to act as such, for a period of ninety days from the notification of these regulations or, if it makes an application for grant of empanelment till the disposal of its application by the Authority.

12. Eligibility criteria for grant of certificate:

The following shall be the eligibility criteria for any applicant to act as an empanelled annuity service provider:

(a) any Life Insurance Company registered and regulated by the Insurance Regulatory and Development Authority and dealing with annuity products in the domestic market for the last three years;

(b) the applicant having a minimum net worth of rupees two hundred and fifty crores;

(c) the applicant shall have competency in design, development and offering of annuity products, which is demonstrable by the details of the annuity products filed with the Insurance Regulatory and Development Authority;

(d) not barred from dealing with or selling annuity products in the market by the Insurance Regulatory and Development Authority;
any other criteria as may be specified by the Authority from time to

time through resolutions, notifications, circulars, guidelines, norms or

memoranda.

The Authority reserves the right to waive or modify some or all of

the above criteria for reasons to be recorded in writing.

13. Disclosure of information :

(1) The Authority, having regard to the interest of the subscribers may,

have the right to disclose to the public, of the information on the

application made by the applicant.

(2) Any material change in the information furnished to the Authority

while making the application for empanelment or subsequently shall be

intimated to the Authority by the annuity service provider promptly but

not later than thirty days of the occurrence of such change.

14. Furnishing of information and clarification :

(1) The Authority may require the applicant to furnish any further

information or clarification, for the purpose of disposal of the application

for empanelment, and thereafter, in regard to any other matter as may be

deemed necessary by the Authority. The applicant or its principal officer

shall, if so required, appear before the Authority for a personal

representation in connection with the application;

(2) The applicant shall furnish such information and clarification to the

satisfaction of the Authority, within the time specified in this regard by

the Authority.

15. Verification of information :

(1) While considering the application and the information furnished by

the applicant and its eligibility, the Authority may, if it so desires, verify

the information in any manner, as it deems necessary, including by

physical verification of documents, office space, and inspection of the

availability of office space, infrastructure, and technological support

which the applicant is required to have.

(2) For the purpose of verification of information, the Authority may

appoint any person including any of its officers or an auditor or an

external agency.
16. Consideration of application:

(1) For considering the eligibility of the applicant and grant of certificate of empanelment to such applicant, the Authority shall take into account all matters which it deems relevant to the activities in the pension sector and the National Pension System, including but not limited to the following:

(a) whether the applicant or any of its associates have in the past been refused grant of empanelment certificate by any of the financial sector regulators in India including the Reserve Bank of India, the Securities and Exchange Board of India, the Insurance Regulatory and Development Authority and the Authority and so, the ground for such refusal;

(b) whether the applicant has in the past five years been imposed with penalties by any of the financial regulators such as the Reserve Bank of India, the Securities and Exchange Board of India, the Insurance Regulatory and Development Authority and the Authority or by a court of law or tribunal, on matters concerning violation of provisions of the laws, the regulations made or directions, guidelines and circulars issued by the respective regulator and if so, the ground for such refusal;

(c) whether the applicant satisfies the eligibility criteria and other requirements as specified in these regulation;

(d) whether the grant of a certificate to the applicant is in the interest of the subscribers and or the orderly development of pension sector or of the National Pension System.

(2) While considering the application, the Authority may invite the applicant to make a presentation to the Authority on such a date, time and place determined by the Authority. The purpose of such presentations shall be to allow the applicants to present its proposal to the Authority and to explain the key strengths in its proposal.

(3) Any application for grant of certificate of empanelment-

(a) which is not complete in all respects and does not conform to the requirements in the and the requirements specified in these regulations;

(b) which does not contain such additional information as required by the Authority;

(c) which is incorrect, false or misleading in nature;
(d) where the applicant is not in compliance with the eligibility requirements as set out under these regulations;

(e) which in the opinion of the Authority is not in the interest of subscribers and or the objective of orderly development of the pension sector or the National Pension System;

(f) where the applicant is not a 'fit and proper person';

shall be rejected by the Authority for reasons to be recorded by it in writing.

(4) Before rejecting an application, the applicant shall be given an opportunity in writing to make good the deficiencies within the time specified by the Authority, for the purpose:

Provided that where an application is rejected for the reason that it contains false or misleading information, no such opportunity may be given and the applicant shall not make any application for grant of certificate under these regulations or any other regulations for a period of one year from the date of such rejection.

(5) An application for grant of certificate of empanelment, under these regulations, which is complete in all respects, shall be disposed of by the Authority, within a period of sixty days from the date of receipt of such request.

17. Procedure for grant of certificate of empanelment:

(1) The Authority on being satisfied that the applicant is eligible, shall grant a certificate of empanelment in the form specified in Annexure III and send an intimation to the applicant in this regard:

Provided that where a pending proceeding before the Authority or any court or tribunal may result in the suspension or cancellation of the certificate, the Authority may give a conditional certificate of empanelment.

(2) Within thirty working days of the date of receipt of certificate of empanelment, the annuity service provider shall enter into an agreement with the National Pension System Trust or the central recordkeeping agency for the purpose of operationalization of the process for purchase of annuities by the subscribers of the National Pension System.
18. **Conditions of certificate of Empanelment**: Any certificate of empanelment granted by the Authority to an annuity service provider shall be subject to the following conditions, namely,-

(a) where the annuity service provider proposes to change its status or constitution, it shall intimate to the Authority of such information along with the approval obtained from the Insurance Regulatory and Development Authority, for continuing to act as an annuity service provider;

(b) it shall pay the applicable fees in accordance with these regulations;

(c) it shall abide by the provisions of the Act, the rules and the regulations made or any direction, guidelines or circulars as may be issued by the Authority thereunder;

(d) it shall abide by the provisions of the Insurance Act, 1938, Insurance Regulatory and Development Authority Act, 1999 and the rules and regulations framed thereunder.

(e) it shall meet the eligibility criteria and other requirements specified in these regulations throughout the tenure of the certificate of empanelment:

Provided that the Authority may impose such other and further conditions as it may deem fit in the interest of subscribers or for orderly development of the National Pension System or the Pension sector.

19. **Effect of refusal to grant certificate of empanelment or expiry of certificate of empanelment**:

(i) Where an existing annuity service provider has failed to apply for renewal of empanelment of certificate and upon expiry of certificate of empanelment or has been refused grant of certificate of empanelment under these regulations, or has surrendered its certificate, or has been directed to be wound up by an order of a court, such annuity service provider shall,-

(a) forthwith cease to act as an annuity service provider for subscribers of National Pension System;

(b) make provisions as regards liability incurred or assumed by the annuity service provider, if any;
(c) take such other action, within the time limit and in the manner, as may be required under the relevant regulations or as may be directed by the Authority.

(2) While refusing grant of certificate of empanelment under these regulations to an annuity service provider, the Authority may impose such conditions upon the annuity service provider as it deems fit for protection of interest of the subscribers and such conditions shall be complied with.

20. Period of validity of certificate of empanelment:

(1) Subject to compliance with the provisions of these regulations, the certificate granted to an annuity service provider shall be valid unless surrendered by it or suspended or cancelled in accordance with these regulations.

(2) An Annuity Service Provider who has been granted a certificate of empanelment, to keep such empanelment in force, shall pay a fee of rupees twenty-five thousand within ninety days before the expiry of five years from the date of first empanelment or date of the payment of fee last accepted by the Authority, by way of making an application in the specified form to the Authority.

21. Exemptions in certain cases from eligibility criteria:

(1) If any of the applicants does not fulfil any of the eligibility criteria as specified for the annuity service provider, it may request the Authority through an application seeking exemption from such criteria.

(2) The Authority, if in its opinion feels, that the non-fulfilment of the eligibility conditions of which relaxation is sought would not prejudicially affect the interest of the subscribers, and such relaxation would not hamper orderly development of the pension sector and more specifically the National Pension System, it may grant exemption from some of the criteria to such entity for reasons to be recorded in writing. The Authority may in such circumstances impose such additional conditions as it may deem fit for grant of empanelment.

22. Duties and responsibilities of empanelled annuity service providers:

(1) The main functions of an empanelled annuity service provider is,
(a) to provide different kinds of immediate annuities to the subscribers at the time of exit from the National Pension System;

(b) to provide minimum immediate annuity variants options as required by the Authority and to be able to provide any new variant as required by the Authority from time to time in the interest of subscribers in conformity with the Insurance Act, 1938 (4 of 1938) and the Insurance Regulatory and Development Authority Act, 1999 (41 of 1999), and the rules, regulations and guidelines made thereunder;

(c) to provide monthly or any other periodical annuity payment to the subscriber for the annuity contract purchased by the subscriber under the National Pension System;

(d) the annuity service provider shall be responsible for handling the grievances and issues related to or arising out of the entering into the annuity contract with the subscribers under the National Pension System.

(2) The initial customer interaction for the National Pension System, shall be,-

(a) addressing queries of potential subscribers regarding purchase of annuities;

(b) providing and displaying of Insurance Regulatory and Development Authority approved information on annuities and application form or offer document or other publicity material pertaining to immediate annuities available including the annuity calculators.

(3) Subscriber registration for purchase of annuity,-

(a) to make available the necessary infrastructure required for receipt and acceptance of applications with the specified premiums and issuance of annuity contracts in line with the approvals granted by the Insurance Regulatory and Development Authority;

(b) facilitate or provide infrastructure required for on line purchase of annuity products by the subscribers through the central record keeping agency registered and regulated by the Authority, including the necessary software support. The annuity service provider shall provide the necessary application forms, literature on the available annuities and other facilities available to the subscribers through the central recordkeeping agency system or any other mode specified for the purpose;
(c) issuance of the annuity contract as per the choice of the subscriber provided in the annuity application in line with these regulations and guidelines specified by the Insurance Regulatory and Development Authority;

(d) the annuity service provider shall be responsible for delivering the monthly, quarterly or annual pension or annuity as chosen by the subscriber under the National Pension System in the annuity application form and the annuity contract entered by such subscriber. However, in case of government sector subscribers, the annuity payable shall be on monthly basis only;

(e) the annuity service provider shall be responsible for collection, verification and subsequent actions for issuance of annuity contracts against purchases by subscribers under the National Pension System from the central recordkeeping agency or its representative or other entity which is authorized by the Authority for the purpose;

(f) the annuity service provider shall provide the information on annuity purchases made by the subscribers under the National Pension System to the National Pension System Trust and the central recordkeeping agency in the form, format and interval to be specified by the National Pension System Trust.

(4) The handling of subscriber requests such as receiving, processing and effecting requests from the subscribers for change in address, nomination or any other activity in connection with the annuity contract entered into by the annuity service provider.

(5) The annuity service provider shall be responsible for receiving from, and resolving the, grievances of subscribers under the National Pension System who had purchased the annuity from it and follow them up till their redressal in accordance with the grievance redressal guidelines or regulations for insurers issued by the Insurance Regulatory and Development Authority.

(6) Any complaint from a subscriber relating to the services provided shall be dealt by the annuity service provider and settled in accordance with the provisions of the Insurance Regulatory and Development Authority, Act 1999 (41 of 1999), and the rules and regulations made thereunder, by the annuity service provider under intimation to the National Pension System Trust. This shall be without prejudice to the powers of the Authority to cancel or suspend the empanelment of the
annuity service provider or take such other measures as deemed necessary in the subscriber's interest.

23. Fees and charges to be charged from the subscribers: There shall not be any additional fees or charges other than the premium as approved by the Insurance Regulatory and Development Authority for the product but excluding any taxes imposed by the Government. There shall not be any additional intermediation expense charge for the product issued to the subscribers.

24. Appointment of compliance officer:

(1) Each annuity service provider shall appoint a compliance officer who shall be responsible for monitoring compliance of duties of annuity service provider as provided under these regulations and any other rules, regulations, guidelines issued by the Insurance Regulatory and Development Authority and for redressal of grievances reported by the subscribers who have purchased the annuities from the annuity service provider upon exit from the National Pension System. The name and details of such compliance officer shall be intimated to the Authority within thirty days of such appointment.

(2) The compliance officer shall be responsible for activities related to the coordination with other entities in the National Pension System like the National Pension System Trust, the central recordkeeping agency, Trustee Bank or any other specific entity connected with annuity purchases or any activity related to it.

25. Code of conduct: The empanelled annuity service provider shall at all times observe the code of conduct for insurers or any other similar rules, guidelines or regulations specified by the Insurance Regulatory and Development Authority for fair dealing in activities related to the annuity purchase by subscribers.

26. Power of the Authority to take up any of the matters associated with Insurance Regulatory and Development Authority: In order to remove any difficulties in the annuity purchase, grievances arising out of annuity purchase or any other matter associated with annuity purchase by subscribers under the National Pension System, the Authority may take up the matter directly with the Insurance Regulatory and Development Authority.
27. **Confidentiality**: The empanelled annuity service provider shall maintain absolute confidentiality with respect to all records, data and information received by it under the National Pension System including information received from a subscriber. The annuity service provider shall not, without the prior permission of the Authority, produce or share such data or information as evidence, or for any other purpose, except as required by the due process of law.

28. **Cancellation of empanelment**: The Authority may cancel the empanelment of an annuity service provider, after giving a reasonable opportunity of hearing and for reasons to be recorded in writing.

**CHAPTER V**

**INSPECTION AND AUDIT**

29. **Inspection and audit**:  

(1) The powers of the Authority with respect to audit and inspection of intermediaries entrusted with the functions of managing the withdrawals from the National Pension System shall be in accordance with the regulations governing the specific intermediaries under the National Pension System.

**CHAPTER VI**

**INQUIRY**

30. **Conduct of inquiry**:  

(1) The inquiry proceedings and action in case of default shall be in accordance with the regulations governing the specific intermediaries like the National Pension System Trust, the central recordkeeping agency or any other intermediary.

(2) Where the default involves, the National Pension System Trust, the central recordkeeping agency and or any other intermediary, a common inquiry may be held for the purpose.
CHAPTER VII
MISCELLANEOUS

31. **Prevention of fraud or mismanagement**: The National Pension System Trust or the central recordkeeping agency or the annuity service provider or any other intermediary or entity entrusted with the functions of managing the withdrawals from the National Pension System by the Authority shall take all possible steps to prevent fraud or mismanagement of the withdrawals of the subscribers upon exit from the National Pension System.

32. **Nomination**: Notwithstanding anything contained in these regulations or in any other law for the time being in force, a subscriber, at the time of joining the National Pension System is required to make a nomination, in the specified form, conferring on one or more persons the right to receive the amount that may stand to his or her credit in the accumulated wealth or fund in the event of his or her death, before that amount becomes payable or having become payable has not been paid. The nominee or nominees, as the case may be, shall be entitled, on the death of the subscriber, to receive, to the exclusion of all other persons, all such moneys which have so remained unpaid:

**Provided that**-

(i) if the nominee predeceases the subscriber, the nomination shall so far as it relates to the right conferred upon the said nominee, become void and of no effect;

(ii) where a provision has been duly made in the nomination, in accordance with these regulations, conferring upon some other person the right to receive all such moneys, which have so remained unpaid, in the event of the nominee predeceasing the subscriber, such right shall, upon the nominee being deceased, pass to such other persons standing as nominees;

(iii) a subscriber may in his nomination distribute the amount that may stand to his credit in the fund amongst his nominees at his own discretion;

(iv) if a subscriber has a family at the time of making a nomination, the nomination shall be in favour of one or more persons belonging to his family. Any nomination made by such subscriber in favour of a person not belonging to his family shall be invalid;
(v) a fresh nomination shall be made by the subscriber on his marriage and any nomination made before such marriage shall be deemed to be invalid;

(vi) if at the time of making a nomination the subscriber has no family, the nomination may be in favour of any person or persons but if the subscriber subsequently acquires a family, such nomination shall forthwith be deemed to be invalid and the subscriber shall make a fresh nomination in favour of one or more persons belonging to his family;

(vii) where the nomination is wholly or partly in favour of a minor, the subscriber may, for the purposes of this Scheme, appoint a major person of his family, to be the guardian of the minor nominee in event of the subscriber predeceasing the nominee and the guardian so appointed;

(viii) where there is no major person in the family, the subscriber may, at his discretion, appoint any other person to be a guardian of the minor nominee;

(ix) a nomination made under the National Pension System may at any time be modified by a subscriber after giving a written notice of his intention of doing so in the form specified. A nomination or its modification so made shall take effect to the extent that it is valid on the date on which it is received by the intermediary under the National Pension System;

(x) if a subscriber proves that his spouse has ceased, under the personal law governing him or her, or the customary law of the community to which the spouses belong, to be entitled to maintenance he or she shall no longer be deemed to be a part of the subscriber's family for the purpose of this Scheme, unless the subscriber subsequently intimates by express notice in writing to the designated intermediary for the purpose that he or she shall continue to be so regarded; and

(xi) if a subscriber by notice in writing to the designated intermediary for the purpose expresses her desire to exclude her husband from the family, the husband and his dependent parents shall no longer be deemed to be a part of the subscriber's family for the purpose of this Scheme, unless the subscriber subsequently cancels in writing any such notice.
Explanation I - For the purposes of this chapter,-

(a) the expression "family",

(i) in relation to a male subscriber, means his legally wedded wife, his children, whether married or unmarried, his dependent parents and his deceased son's widow and children;

(ii) in relation to a female subscriber, means her legally wedded husband, her children, whether married or unmarried, her dependent parents, her husband's dependent parents and her deceased son's widow and children;

Explanation II - In either of the above two cases, if the child of a subscriber [or as the case may be, the child of a deceased son of the subscriber] has been adopted by another person and if, under the personal law of the adopter, adoption is legally recognized, such a child shall be considered as excluded from the family of the subscriber.

33. Submission of withdrawal application: A subscriber seeking withdrawal from Tier-I account of the National Pension System shall submit his withdrawal application along with the requirements mentioned thereon to the central recordkeeping agency as per the operational withdrawal and exit guidelines issued by the Authority from time to time.

34. Requirement of submission of documents: A subscriber seeking withdrawal form Tier-I account of the National Pension System shall submit all the documents as specified on the withdrawal application form. The withdrawal application forms applicable to various categories of the subscribers shall be as per the forms provided by the Authority from time to time.

35. Providing bank account details: A subscriber seeking withdrawal from Tier-I account of the National Pension System shall provide the Bank details mandatorily apart from Aadhar card or PAN card issued by Income-Tax Department, whichever is available in the section provided in the withdrawal form in order to provide credit of the National Pension System claim amount directly in to their Bank accounts.

36. Mode of payments under National Pension System: All payments pertaining to withdrawals under National Pension System shall be made through electronic transfer only and the withdrawal amount shall be directly credited to the subscriber or claimant's bank account as furnished in the withdrawal form.
37. **Stoppage of last three months deductions by employer**: Contributions deductions under the National Pension System made by the employers from the salary of such subscriber shall be stopped at least three months prior to the date of superannuation, as may be applicable, to ensure that the exit and withdrawal of the subscriber is smooth and effective. The employer shall settle directly the said last three months contributions at their end with the concerned employee.

38. **Reports and disclosures**: The annuity service provider, the National Pension System Trust or the central recordkeeping agency shall submit such information and reports as required by the Authority in the mode, manner and frequency as specified by the Authority from time to time.

39. **Power of the Authority to issue directions and clarifications**: The Authority shall have power to issue necessary directions, restricting the provisions relating to withdrawals and exit; as the case may be, under these regulations, so as to comply with any requirements to move from any other pension or superannuation schemes not covered under the Act, to the National Pension System. The Authority may issue clarifications and guidelines in order to remove any difficulties in the application or interpretation of these regulations.

[ADVT—III/4/Exty./203/49/15]

HEMANT G. CONTRACTOR,
Chairperson
ANNEXURE-II

PROCEDURE TO BE FOLLOWED FOR WITHDRAWAL

1.1 Retiring Employee shall verify the missing credit, if any, in his/her Transaction statement available in CRA-NSDL Portal by using user Id and password provided by CRA-NSDL before applying for Exit.

1.2 In case of any Missing credit noticed, the Employee shall intimate the details of the Missing along with deduction particulars to his/her DDO.

1.3 This process shall be initiated from the Employee level at least six months prior to the date of superannuation.

2.1 After receipt of the application in respect of missing credits (NPS amount deducted from salary but not reflected in PRAN) from Retiring / Retired Employee, the DDO shall forward the application along with the verification report to the concerned Treasury officer District / Special/Sub- Treasury.

2.2 In case of Sub-Treasury, the Sub-Treasury officer shall forward the application of Missing credit to concerned District Treasury/ Special Treasury. Thereafter, the District/ Special Treasury shall forward the applications to NPS Cell of Directorate of Treasuries & Inspection, Odisha for settlement.

2.3 NPS Cell of Directorate of Treasuries & Inspection, Odisha shall trace out the missing credits (i.e. NPS amount deducted from employee's salary but not credited to the PRAN account) and shall take immediate steps to credit the same to employee's PRAN account together with matching Government Contribution on priority basis so as to complete the entire process before the date of superannuation/submission of application Form for Exit/Withdrawal.

3.1 Retiring/Retired Employee shall submit his/her application for withdrawal from the PRAN account, after ensuring that there is no missing credits.

3.2 Subscriber has the option to initiate withdrawal request in CRA web and to generate the claim Id for withdrawal or to submit the Application Form (prescribed by CRA-NSDL) to concerned Head of
Office/DDO. In case the online request has been initiated by the subscriber, then the printout of the online application form shall also be submitted to the Head of Office/DDO.

3.3 The Application Form shall be accompanied with self-attested relevant documents.

3.4 After receipt of the Application Form from the subscriber, the Head of Office/ DDO shall verify the information filled in and the documents submitted by the subscriber. After being satisfied with the correctness of the information, the Head of Office/DDO shall forward the same along with original Service Book of the subscriber. No Dues Certificate (NDC) and the information about Administrative/Judicial/Departmental proceeding pending against the subscriber if any, to the concerned Treasury officer District/ Special/Sub- Treasury within seven working days in the prescribed format enclosed at Annexure -III.

3.5 In case of a subscriber under Sub Treasury, the Sub Treasury Officer shall forward the withdrawal Application received from the Head of Office/DDO to the District Treasury within three working days.

4.1 The Subscriber has to submit the following documents to the concerned District Treasury/Special Treasury/Sub-Treasury Officer through his/her DDO along with physical Application form for initiation of withdrawal request;

   i. Duly filled III withdrawal application form, No101-GS (superannuation)/102-GP (premature)/103-GD (death).

   **Withdrawal Application Forms for different category are available in CRA website and in the Portal of IFMS - Odisha.**


   iii. Original PRAN Card (notarized affidavit ill case the original PRAN card is not submitted).

   iv. Proof of Identity as per the prescription in the Application Form.

   v. Proof of Residence as per the prescription in the Application Form.
vi. Cancelled cheque/ Bank certificate/ copy of the Bank passbook with photograph and all the other details like IFS Code, Account no, Branch address and Code etc.

vii. In case of Withdrawal of Accumulated Pension Wealth by the Claimant/Nominee due to the death of a subscriber, the Claimant/ Nominee is required to submit Death certificate in original of the deceased subscriber. If the claimant is unable to submit death certificate in original then photocopy of the same can be submitted duly attested by the Nodal Officer.

viii. If the Death Certificate is in the language other than English or Hindi, the DDO/ Head of Office/Treasury Officer shall translate the same into English language and should be duly attested by the concerned Officer.

ix. If claimant is other than the person nominated by the deceased employee then, a legal heir certificate shall be submitted. If it is in the language other than English or Hindi, the DDO/ Head of Office/ Treasury officer shall translate the same into English language and should be duly attested by the concerned Officer.

5.1. The District/Special Treasury officer on receipt of the application form shall verify the details in the application and if found correct shall ‘Initiate Withdrawal Request’ in CRA in case where such request has not been initiated by the subscriber within ten working days.

5.2 The processing and approval of Claim Id shall be initiated by the District/Special Treasury by following the procedure prescribed by CRA-NSDL as outlined in details in the enclosed Annexure - IV.

5.3 After necessary approval, the physical form (hard copy) along with relevant documents (Except Original Service Book) shall be forwarded to CRA-NSDL, Mumbai by the District/Special Treasury Officer under intimation to Directorate of Treasuries & Inspection, Odisha.

6.1 After necessary verification and processing, the CRA-NSDL shall credit the withdrawal amount to the Bank Account of the Retired Employee/ Claimant/ Nominee.
6.2 CRA-NSDL will also communicate the details of settlement and withdrawal amount to Treasury Officer as well as the NPS Cell of Directorate of Treasuries & Inspection, Odisha on weekly basis.

7.1 On confirmation of the withdrawal amount having been paid to the employee's Bank account by the CRA-NSDL, Treasury officer shall return the employees Service Book to the concerned DDO with appropriate endorsement.

7.2 The District Treasury/Special Treasury shall maintain a Register reflecting the withdrawal cases settled against the number of withdrawal Application received.

7.3 The District Treasury Officer shall review the status of Withdrawal Applications pending if any at the Sub-Treasuries under his/her control on fortnight basis.

7.4 The Treasury Officer (District/ Special) shall submit a Monthly Withdrawal Status Report in the prescribed Format enclosed at Annexure-V at the time of submission of 2nd list of monthly Accounts to the Directorate of Treasuries & Inspection, Odisha.

7.5 The NPS Cell of the Directorate of Treasuries & Inspection, Odisha shall prepare the consolidated withdrawal status report for the State basing on the Monthly Status Reports received from different Treasuries and submit before the Director, Treasuries & Inspection, Odisha for review on periodic basis.

8.1 Any Grievance relating to Withdrawal process shall be submitted to the District Treasury/Special Treasury Officer under intimation to Directorate of Treasuries & Inspection, Odisha.

8.2 The Grievance may also be lodged in the Central Grievance Management System (CGMS) of CRA-NSDL Portal.

8.3 After receipt of the Grievance, Treasury Officer (District/ Special) shall take up the matter on priority basis to resolve the Grievance.

8.4 In case the Grievance is not resolved within thirty days, the subscriber may intimated the same to the Directorate of Treasuries & Inspection, Odisha for necessary action.

8.5 The status of Grievances Resolution shall be intimated to DT&I(O) by the Treasury Officer (District/ Special) on monthly basis in the prescribed Format enclosed at Annexure-V.
ANNEXURE-III

LIST OF DOCUMENTS TO BE VERIFIED AND CERTIFIED BY THE
HEAD OF OFFICE/ DDO
(To be forwarded to Treasury along with the Application Form)

1. Type of Exit/ Withdrawal from NPS (Put Tick) (Superannuation /Death/Pre-Superannuation)

2. Name of the Subscriber (Block Letter)

3. Permanent Retirement Account Number (PRAN)

4. DDO Registration No.

5. Details of Missing credit if any:

6. Prescribed Application form duly fill in (Put Tick) Form Number:101-GS / 102-GP / 103-GD

7. Claim Id if applied through online

8. Document in support of Identity Proof as prescribed in the Form

9. Document in support of Residential Proof as prescribed in the Form

10. Photocopy of the front page of the Bank Pass Book having Bank Account Number with IFS Code. (Yes / No)

11. Cancelled Cheque (Yes / No)

12. Original Service Book (Yes / No)

13. Self-attested Passport size Photograph (Yes / No)

(i) Status of the proceeding. (Finalised / Pending)

(ii) If Finalised, then any penalty inflicted? Mention in detail.

(iii) Whether the penalty in terms of recovery of any specific amount, If yes, then indicate the quantum of recovery

In case of Exit upon Death,

15. (i) Legal Heir Certificate while in service (Where nomination does not exist). (Yes / No)

(ii) Death Certificate (Yes / No)

(iii) Bank details, Identity Proof, Residential Proof of the claimant/ Legal heir of the deceased Subscriber. (Yes / No)

Certified that, the information furnished above are duly verified and supported by attested documents.

Head of the Office/
Drawing & Disbursing Officer:

Signature & Official Seal:
Dt.
WITHDRAWAL PROCEDURE TO BE FOLLOWED BY DISTRICT/SPECIAL TREASURIES FOR PROCESSING OF EXIT/WITHDRAWAL APPLICATIONS IN CRA-NSDL PORTAL

(I) WITHDRAWAL PROCEDURE IN CASE OF SUPERANNUATION

1.1 Data to be collected before processing online Withdrawal Request

   i. Bank Account Number
   ii. Bank IFSC Code
   iii. Bank Name
   iv. Bank Branch
   v. MICR Code
   vi. Bank Address
   vii. Bank PIN code
   viii. Nomination details – information of additional nominee. In case nominee is minor then date of birth needs to be provided.

1.2 Website: www.cra-nsdl.com

1.3 Claim Id: Request for Claim ID by the D.T.O or Search from the CRA System. In case of Superannuation, claim ID will be generated six months prior to date of superannuation of the Subscriber. If Date of Retirement is wrongly captured in CRA System, the same needs to be changed for generation of claim ID. Withdrawal request for superannuation cannot be processed if claim ID is not generated due to error of Date of Retirement.

1.4 Process Flow:

   ➢ Initiate Exit Withdrawal Request

   ➢ PRAN: ______________(Eg.110061026557)

   ➢ Withdrawal due to: Superannuation
     (select from the drop down menu:
      (Superannuation, Death, Premature Exit)
- Date of Retirement: _______________ (dd/mm/yyyy)
  &
  Withdrawal Type: _______________
  (select superannuation from the dropdown)

- Percentage of withdrawal (in %) : _____( enter %)
  (Limit for withdrawal as applicable)

- Subscriber Details and Subscriber Correspondence address will be displayed on the screen. The details are auto generated which are uploaded from the S1/CSRIF-I form submitted by the subscriber. Subscriber details however can be changed by submitting form S2 to the Nodal Office.

- Nodal office after verifying click on **PROCEED**.

  (In case details does not match Nodal Office must click on **CANCEL**.)

- Subscriber Bank Details page will be displayed

- Nodal office must click on Transaction Type and select "Electronic".

- Mandatory information such as account number of the subscriber/ Bank Name / Bank Branch/ Bank Address/ Pin/ IFSC code/ MICR code will be entered by the Nodal Office.

  **Note**: Account number should contain only numeric digit. Pin Code should be equal to six digits. IFSC code should be of 11 characters. Subscriber Mobile no. and Email ID though not mandatory, may be filled in by the User as it will facilitate faster processing and communication.

- After Bank details are provided click on **CONFIRM and PROCEED** Nomination details will appear on the screen

1. Subscriber nomination details which are registered with CRA will be shown to the User.

2. Nodal office will click on edit bottom and will update nomination details or confirm the auto-populated details.
3. If nominee is minor, Nominee’s Date of Birth and Guardian Details are mandatory.

4. Nominee Percentage Share should be equal to 100% across all nominees.

5. User can add nominee by clicking the Add button. (Maximum three nominees can be provided).

   In case of additional nominee user may click on “EDIT” and enter the details of the additional nominee. However in case there are no changes then Click on “CONFIRM”

- Once the nomination details are submitted, the next stage involves around mandatory documents such as :-

   (a) Superannuation/Exit at age of 60
   (b) Proof of Identity (PoI)
   (c) Proof of Address (PoA)

- Nodal office should TICK on documents which are marked with Red * only.

   Form 101 i.e. withdrawal form itself and Advance Revenue Stamp which the subscriber have to affix on withdrawal form with signature across the stamp.

- After selection of the mandatory documents nodal office must click on “SUBMIT”. On submission Confirmation Screen will be displayed. Nodal office must click on “CONFIRM”, after verifying all the details.

- System will generate ACKNOWLEDGEMENT ID. [ACK ID] Generation of ACK ID indicates that withdrawal request details have been captured successfully and are now awaiting VERIFICATION.

- Nodal office has to login again in www.cra-nsdl.com using Second User ID and l-Pin and AUTHORISE the Acknowledgment Number.

   Click on Transaction Menu ‘Select Authorize Transaction’ Select Withdrawal Request ‘Enter PRAN »verify details’ Click on Authorize.
➤ After authorization of the **ACK ID**, system will generate a message **"Withdrawal request captured and verified successfully."**

➤ Nodal office shall take printout of the online withdrawal form captured in **CRA** system and attach necessary documents and obtain signature of the subscriber on the printed form along with photograph.

**1.5 Points to be remembered after taking printout of withdrawal form**: Pg. No.-3, 4 and 5: Signature of the subscriber is required in respective Box and over the Revenue Stamp Pg. No. 4-: Name, Address and Signature of two witnesses are required.

**1.6 If subscriber is Non-IRA**: Non-IRA subscriber must submit subscriber application form (Annexure SI/CSRF-I) along with withdrawal form.

**1.7 Important note**: All KYC documents must be self-attested by the subscriber. Signature and Stamp of the Nodal Office is also required on the KYC documents/supporting documents which are attached with the Withdrawal form.

**1.8 KYC Certification (Annexure I)**: As per circular issued by the PFRDA (vide No. PFRDA/2015/07/EXIT/02) dated February 25, 2015, the Nodal office must submit the KYC documents, bank passbook/cancelled cheque/bank certificate and Name mismatch certification-(Annexure-I) along with Withdrawal form.

**1.9 Covering Letter**: All the documents relating to withdrawal will be submitted along with the covering letter. Covering letter should contain details: such as PRAN of the subscriber, Type of Withdrawal, Date of Retirement etc.
(II) WITHDRAWAL PROCEDURE IN CASE OF PREMATURE EXIT

2.1 Data to be collect before processing online Withdrawal Request:

i. Bank Account Number.
ii. Bank IFSC Code
iii. Bank Name
iv. Bank Branch
v. MICRCode
vi. Bank Address
vii. Bank PIN code
viii. Nomination details - information on additional nominee. In case nominee is minor then date of birth needs to be provided.

2.2 Website: www.cra-nsdl.com

2.3 Claim I am directed to say that: Claim ID automatically generated when Withdrawal Request is initiated by DTO.

2.4 Process Flow:

- Initiate Exit Withdrawal Request
- PRAN: ________ (Eg. 110061026557)
- Withdrawal due to:
  Pre-mature (select from the dropdown box:
  (Superannuation, Death, Premature)
- Date of Resignation: ____________(dd/mm/yyyy)
  & Withdrawal Type: _____________(select Premature)
- Percentage of withdrawal (in %): _____________
  (enter %) (Limit for withdrawal as applicable)
- Subscriber Details and Subscriber Correspondence address will be displayed on the screen.
  (The details are auto generated which are uploaded from the S1/CSRF-I Form submitted by the subscriber)
Nodal office after verifying click on **PROCEED**. (In case details does not match nodal office must click on **CANCEL**.)

Subscriber Bank Details page will be displayed

Nodal office must click on **Account Type**.

On selection dropdown box will open and will ask for Saving/Current. Nodal office must enter information as provided by subscriber. Mandatory information such as account number of the subscriber/Bank Name/Bank Branch/Bank Address/Bank Pin code/IFSC code/MICR code will be entered on this page. In case nodal office/subscriber wish to update Bank details they can click on **EDIT**.

**Note:** Account number should contain only numeric digit. Pin Code should be equal to six digits. IFSC code should be of 11 characters. Nominee/ Claimant Mobile no.andEmail ID though not mandatory, should be filled in by the User as it will facilitate faster processing and communication.

**After Bank details are provided click on CONFIRM and PROCEED Nomination details will appear on the screen**

1. Subscriber nomination details which are registered with CRA will be shown to the User.

2. Nodal office will click on edit bottom and will update the nomination details or confirm the auto-populated details.

3. If nominees are minor, Nominee's Date of Birth and Guardian Details are mandatory.

4. Nominee Percentage Share should be equal to 100% across all nominees.

5. User can add nominees by clicking the Add button. (Maximum three nominees can be provided).

In case of additional nominee user may click on "**EDIT**" and enter the details of the additional nominee. However in case there are no changes then Click on "**CONFIRM**"
Once the nomination details are submitted the next stage involves around mandatory documents such as:

(a) Withdrawal- Premature Exit  
(b) Proof of Identity (Pol)  
(c) Proof of Address (PoA)

Nodal office should **TICK** on the documents which are marked with Red * only.

Form 102 i.e. withdrawal form itself and Advance Revenue Stamp receipt (Revenue Stamp only) which subscriber have to affix on withdrawal form with across signature

After selection of the mandatory documents nodal office must click on **SUBMIT**.

On submission the Confirmation Screen will be displayed. Nodal office must click on **CONFIRM**, after verifying all the details.

**System will generate ACKNOWLEDGEMENT ID.(ACK ID)**

Generation of ACK ID indicates that withdrawal request details have been captured successfully and are now awaiting **VERIFICATION**.

Nodal office has to login again in [www.cra-nsdl.com](http://www.cra-nsdl.com) using Second User **ID** and **AUTHORISE** the Acknowledgment Number.

Click on Transaction Menu ‘Select Authorize Transaction’ Select Withdrawal Request ‘Enter PRAN’ verify details ‘Click on Authorize’.

After authorization of the ACK ID, system will generate a message **“Withdrawal request captured and verified successfully.”**

Nodal office can now take printout of the online withdrawal form captured in CRA system and attach necessary documents, signature of the subscriber with photograph.
2.5 Points to be remembered after taking printout of withdrawal form: Pg.No.-2, 3 and 5: Signature of the subscriber is required in the respective Box and over the Revenue Stamp. Pg. No. 3:- Name, Address and Signature of two witnesses are required. Pg. No. 4:- Signature and stamp of the Authorised person (nodal officer) is required in respective check box. Pg. No. 5:- One rupee revenue stamp must be affixed on the box provided in Advanced Stamped Receipt. Signature over the Revenue Stamp by the subscriber is also required in respective checkbox.

2.6 Subscriber is Non-IRA: Non-IRA subscriber must submit subscriber application form(Annexure S1) along with withdrawal form.

2.7 Important note: All KYC documents must be self-attested by the subscriber. Signature and Stamp of the nodal office is also required on the KYC documents/supporting documents which are attached with the Withdrawal form.

2.8 KYC Certification (Annexure-1): As per circular issued by the PFRDA (vide No. PFRDA/2015/07/EXIT/02) dated February 25, 2015. Nodal office must submit the KYC documents, bank passbook/cancelled cheque/bank certificate and Name mismatch certification-(Annexure I) along with the Withdrawal form.

2.9 Covering Letter: All the documents relating to withdrawal will be submitted along with the covering letter. Covering letter should contain details such as PRAN of the subscriber, Type of Withdrawal, Date of Resignation/ Premature exit etc.

(III) WITHDRAWAL PROCEDURE IN CASE OF DEATH

3.1 Data to be collected before processing Online Withdrawal Request

1. Nodal office before capturing record must ensure that bank details and nomination/claimant details have been collected.

   (a) Bank details -Account Number, Bank IFSC Code, Bank Name, Bank Branch, MICR Code, Bank Address, Bank PIN code.
(b) Claimant/Nomination details which include information of additional claimant/nominee. In case claimant/nominee is minor then date of birth needs to be provided.

2. In case of no nomination, the DTO has to add the legal heirs as the nominees after carrying out due diligence in identifying him/her. The legal heirs to provide Bank details.

3.2 **Website**: [www.cra-nsdl.com](http://www.cra-nsdl.com)

3.3 **Claim Id**: Claim ID automatically generated when Withdrawal Request is initiated by DTO.

3.4 **Process Flow**:

- Initiate Exit Withdrawal Request
- PRAN: ________ (Eg. 110061026557)
- Withdrawal due to: **Death**
  (select from the dropdown box: Death)
  Percentage of withdrawal (in %) : ____________ (enter %)
  (Limit for withdrawal as applicable)
- Date of Death: _____________________ (dd/mm/yyyy)
- Subscriber Details and Subscriber Correspondence address will be displayed on the screen. (The details are auto generated which are uploaded from the S1/CSRF-I Form submitted by the subscriber)
- Nodal office after verifying click on **PROCEED**

- **Nominee Details page will be displayed.**
  1. Details of the nominee if entered on the S 1 form will be provided on this page.
  2. Nodal office must click on "EDIT" and then enter the nominee details again.
  3. If nominees are minor, Nominee's Date of Birth and Guardian Details are mandatory.
4. Nominee Percentage Share should be equal to 100% across all nominees.

5. User can add nominees by clicking the Add button. (Maximum three nominees can be provided).
   
   In case of additional nominee user may click on "ADD" and entered the details of the additional nominee.
   
   The detailed procedure to be followed is as under in cases where there is more than one nominee of deceased employee. - **More than one nominee**

   ➢ Once details of nominee are provided and submitted, **Bank details** will be displayed on the screen.- Nodal office have to provide bank details of the claimant/nominee.

   ➢ Nodal office must click on Account Type. On selection, drop down box will open and will ask for **Saving/Current**. Nodal office must enter information as provided by the claimant.

   ➢ Mandatory information such as account number of the nominee/ Bank Name /Bank Branch/Bank Address/ Pin/ IFSC code/ MICR code must be entered by the nodal office.

   **Note:** Account number should contain only numeric digit. Pin Code should be equal to six digits. IFSC code should be of 11 characters. Nominee/ Claimant Mobile no. and Email ID though not mandatory, should be filled in by the User as it will facilitate faster processing and communication.

   ➢ Once the nomination details are submitted the next stage involves around mandatory documents such as :-

   **(a)** Withdrawal Death
   **(b)** Proof of Identity (Pol) of the nominee.
   **(c)** Proof of Address (PoA) of the nominee.

   However, as per circular issued by the PFRDA vide No. *(PFRDA/2015/07/EXIT/02 dated February 25, 2015)*, the Nodal office must submit the KYC documents, bank passbook/cancelled cheque/bank certificate and Name mismatch certification - **(Annexure I of the above circular)** along with the withdrawal form.
**Death Certificate in original** : If the claimant unable to submit the death certificate in original, then photocopy of the same can be attached duly authorized and attested by nodal officer.

- **Withdrawal - Death**

In case of withdrawal – death : Nodal office must **TICK** on the check box of:

1. **Form 103** duly filled and signed-stamped by mapped Nodal Office,
2. **Advanced Stamped Receipt** - Signed along with revenue stamp,
3. **Original Death Certificate, Attested copy by mapped Nodal Office** as the above three documents are mandatory.

- After selection of the mandatory documents nodal office must click on **"SUBMIT"**.

On submission, Confirmation Screen will be displayed. Nodal office must click on **"CONFIRM"**, after verifying all the details.

- **System will generate** **ACKNOWLEDGEMENT ID.** (**ACK ID**)
  Generation of ACK ID indicates that withdrawal request details have been captured successfully and are now awaiting **VERIFICATION**.

- Nodal office has to login again in **www.cra-nsdl.com** using Second User ID and **AUTHORISE** the Acknowledgment Number.

  Click on Transaction Menu >> Select Authorize Transaction >> Select Withdrawal Request>> Enter PRAN>>verify details >>Click on Authorize.

- After authorization of the ACK ID, system will generate a message

  "**Withdrawal request captured and verified successfully. "**

- Nodal office can now take printout of the online withdrawal form captured in **CRA** system, attach necessary documents, signature of the claimant with photograph.
3.5 **Points to be remembered after taking printout of withdrawal form:**

- **Pg. No.3 :** Declaration Box: Signature of the claimant is required.
- **Pg. No.3 :** Sign of the claimant/guardian on the advance stamp receipt.
- **Pg. No.4 :** Signature of claimant IS also required in **DECLARATION & AUTORISATION** box.

3.6 **Subscriber is Non-IRA :** Non-IRA subscriber must submit subscriber application form(Annexure S1/CSRF-I) along with withdrawal form

3.7 **Important note :** All KYC documents must be self-attested by the claimant/guardian. Signature and Stamp of the nodal office is also required on the KYC documents/supporting documents which are attached with the Withdrawal form.

3.8 **KYC Certification (Annexure I) :** Not Applicable.

3.9 **Covering Letter :** All the documents relating to withdrawal will be submitted along with the covering letter. Covering letter should contain details such as **PRAN** of the subscriber, Type of Withdrawal, Date of Death.

3.10 **Name clarification** : Nodal office may submit name clarification in following cases along with the withdrawal documents

(a) Names captured in CRA records of deceased subscriber if mismatches with death certificate.

(b) Name of the nominees captured in CRA if mismatches with KYC document.
## ANNEXURE-V

**FORMAT FOR SUBMISSION OF MONTHLY NPS WITHDRAWAL STATUS REPORT TO D.T. & I (O) BY DISTRICT/ SPECIAL TREASURY TREASURY**

(To be forwarded along with the 2\textsuperscript{nd} list of Monthly Accounts)

### (A) WITHDRAWAL APPLICATION

<table>
<thead>
<tr>
<th>(I)</th>
<th>OB</th>
<th>During the Month</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>No. of Application Received</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i) Physical Form</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(ii) Online Form</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iii) <strong>TOTAL RECEIVED</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>(II) No. of Applications verified, Approved &amp; Sent to CRA-NSDL for settlement during the Month</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>(III) No. of Applications Pending at DTO</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>(IV) Details of Pending Applications</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i) Physical Form</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(ii) Online Form</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### (B) GRIEVANCE STATUS

<table>
<thead>
<tr>
<th>(I)</th>
<th>No. of Grievances Pending on the 1\textsuperscript{st} day of the month</th>
</tr>
</thead>
<tbody>
<tr>
<td>(II)</td>
<td>No. of Grievances Received during the Month</td>
</tr>
<tr>
<td>(III)</td>
<td><strong>Total</strong></td>
</tr>
<tr>
<td>(IV)</td>
<td>No. of Grievances Resolved</td>
</tr>
<tr>
<td>(V)</td>
<td>No. of Grievances Pending at the end of the month</td>
</tr>
</tbody>
</table>

Certified that, the information furnished above is duly verified with reference to the records available.

_Treasury Officer_
_Dt._
Sub: Calculation of pension contribution and leave salary contribution under NPS Scheme while on deputation.

In accordance with the Odisha Service Code when a Government Servant is in Foreign Service within India, contribution on account of leave salary and pension need to be paid to secure to the Government servant, his right to earn leave /pension respectively.

Consequent upon introduction of Defined Contribution Pension Scheme, popularly known as New Pension Scheme, the liability of payment of pension has been transferred from Government to the Scheme by payment of monthly employer contribution. Consequently, recovery of pension and leave salary contribution from the foreign employer or the employee on deputation where the borrowing authority does not agree to bear the contribution, needs to be relooked.

After due deliberation, it has now been decided by Government in respect of employees who join in Government service on or after 01.01.2005 and are governed by ‘New Pension Scheme’ that:

a) the recovery of leave salary contribution will continue as before.
b) Borrowing Authority or the employee where the borrowing authority does not agree to bear the contribution, will bear the cost of employer share of contribution, which along with the employee share of contribution will be credited to the NPS.

By order of the Governor
Sd/-
(R. Balakrishnan)
Addl. Chief Secretary to Government
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

OFFICE MEMORANDUM


Sub: Submission of Form - K of O.C.S. (Pension) Rules, 1992 by the spouse to the pension disbursing bank after the death of the pensioner - Instructions regarding.

Before commencement of family pension, personal identification details of the spouse such as specimen signature, personal mark of identification and left hand thumb impression, proof of age/date of birth of spouse and an undertaking from him/her for recovery of excess payment are to be obtained by the bank. Form - K serves as a standard processing sheet, which defines and delineates the exact requirement of information to be given to the pension disbursing Bank. It was apprehended that in the absence of this standard, the widows may be asked to submit any 'relevant or irrelevant information by the Bank. This could also lead to delay in commencement of the family pension.

2. In the meanwhile, representations from various quarters have been received in this Department to do away with the condition of applying for family pension in Form - K as it is causing inconvenience to widows due to age related ailments or otherwise. Realising the same, Government of India, Ministry of Personnel P.G. &Pension, Department of Pension &Pensioners' Welfare vide its Office Memorandum No - 1127/2011-P &PW(E), dated 20.09.2013 have also suitably modified the provisions in payment of family pension to the family pensioner having joint account in the banks.

3. Keeping in view the above context the matter has been examined earlier in order to make it further simpler, the Government in F.D. issued an instructions to all Banks vide its Letter o. TRD-22/2007-27571/F., dated 29.05.2008 in case of the pensioner and spouse who are holding a joint Bank Account.

4. Government after careful consideration felt necessary to instruct the Banks further that the spouse may inform the Bank regarding death of the Pensioner and request to the Bank for commencement of the Family
Pension through a simple letter instead of Form - K. After the death of the pensioner, the spouse of the deceased pensioner will be required to provide only death certificate to the paying bank, which will identify the spouse based on the information given in the PPO and its own "Know Your Customer" procedures. Where the pensioner and his/her spouse do not have a joint account, Form K will be required.

5. All other terms and conditions as envisaged in the above mentioned F.D. Letter shall remain unaltered.

Sd/-
(R. Balakrishnan)
Additional Chief Secretary to Government
**GOVERNMENT OF ODISHA**

**FINANCE DEPARTMENT**

****

No. **5257** / F., Bhubaneswar, dated the **25th February, 2017**

Pen-19/17

From

Sri Chandika Prasad Mohanty,
Special Secretary to Government.

To

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

Sub: **Provision of additional pension in respect of retired employees who have been provided with provisional pension - clarification (regarding).**

Government of Odisha in Finance Department have introduced increased pension benefit in respect of pensioner/family pensioner of 80 years and above in age vide Para 12 of Office Memorandum No.3667/F., dtd. 19.01.2009 and vide Para 6 of Resolution No – 3653/F., dated 19.01.2009 respectively with effect from 01.12.2008.

Now the question arises whether the same benefit be applicable in case of retired employees who have been provided with provisional pension/provisional Family Pension as per aforesaid Office Memorandum in conformity to the rule 65 & 66 of the OCS (Pension) Rules, 1992.

Aftercareful consideration of the issue, it is now being clarified that the benefit of additional pension shall also be applicable in respect of retired State Government employees who have been provided with provisional pension according to the aforementioned rules after completion of 80 years of age and above.
Accordingly, the provision as provided vide Para 12 of F.D. O.M. No-3667/F., dated 19.01.2009 and vide Para 6 of FD. Resolution No. 3653/F., dated 19.01.2009 respectively shall be applicable to the retired State Government employees who have been provided with provisional pension/provisional family pension as the case may be with effect from 01.12.2008.

Sd/-

Special Secretary to Government
From
Sri Chandika Prasad Mohanty,
Special Secretary to Government.

To
D.C.-cum-Additional Chief Secretary/
Principal Secretaries/
Commissioner-cum-Secretaries/
Secretaries/
Special Secretaries to all Departments of Government,
All Heads of the Departments.

Sub: Procedure for Partial Withdrawal from Pension Account in National Pension System (NPS).

The National Pension System (NPS) is functioning as per the architecture prescribed by the Pension Fund Regulatory and Development Authority (PFRDA) New Delhi. Chapter-III of the Pension Fund Regulatory & Development Authority (Exit and Withdrawal from NPS) Regulations, 2015 provides the facility of partial withdrawals, purpose, frequency and limits under NPS. Based on the provisions under para-8 of Chapter-III of the said Regulation, the Pension Fund Regulatory & Development Authority (PFRDA), New Delhi has issued guidelines on process to be followed by subscribers and Nodal Offices for processing partial withdrawal requests under NPS.

2. The terms and conditions, purpose, frequency and limits for partial withdrawal under NPS shall be guided by the guidelines issued by PFRDA, New Delhi vide Notification No-PFRDA/2016/7/EXIT/2, dated 21.03.2016 (Annexure-I).

3. As per the guidelines, a subscriber can partially withdraw his/her accumulated pension wealth for certain specified reasons, not exceeding twenty-five per cent of the contributions made by the subscriber and excluding contributions made by the employer, if any, at any time before exit from NPS provided the subscriber shall have been in the NPS system at least for a period of
last ten years from the date of his/her joining. The Central Record Keeping Agency (CRA) - NSDL, Mumbai has also introduced a new functionality in NSDL Portal for online Processing of partial withdrawal claims under the menu "Conditional Withdrawal Request".

4. For partial withdrawal, the Government Employees under NPS and Nodal Offices shall follow the following procedure:

(i) The NPS Subscriber shall initiate the process of conditional withdrawal under the menu Transaction in CRA-NSDL System. On successful initiation, CRA-NSDL System will generate an Acknowledgement Number. The NPS Subscriber shall submit the hard copy of his/her Application in the prescribed Form-PW-601 (Annexure-II) along with required documents indicating the Acknowledgement Number to Drawing Disbursing Officer (DDO). The list of documents to be attached in the Application Form as prescribed by PFRDA vide Notification No-PFRDA/2016/21/EXIT/7, dated 24.10.2016 is provided in Annexure-III.

(ii) The DDO shall verify the application with reference to the Transaction Statement and the documents submitted with regards to the cause of withdrawal. The DDO after being satisfied about the genuineness and completeness of the claim in all respects shall sign the application form under his seal and signature and forward the same to the Treasury under which the establishment claims of such office are drawn.

(iii) In case, the DDO is under the jurisdiction of a Sub-Treasury, the Sub-Treasury Officer shall receive the application and authenticate that the application has been received from the DDO whose signature is available in the concerned Treasury. The Sub-Treasury Officer after verification shall forward the application to the respective District Treasury.

(iv) The District Treasury/Special Treasury Officer shall verify the applications which are received directly by the DDOs who do submit their establishment bill to their Treasury and also the applications which have been received under the authentication of the Sub-Treasury Officer from different Sub- Treasuries under its jurisdiction. If the claim is genuine, the District Treasury/Special Treasury shall verify and authorise the claim in CRA-NSDL portal using her/his credentials.
(v) In case, where the initiation has not been made by Subscriber in CRA-NSDL Portal, District / Special Treasury (DTO) shall initiate, verify and authorise the claim at their end after receipt of the Hard copy of Application along with documents from DDO.

(vi) To authorise the claim, District/Special Treasury (DTOs) shall click the Menu "Authorise Request" and sub menu "Authorise Conditional Withdrawal Request". On authorisation, the claim shall be settled by the CRA-NSDL through direct credit of the withdrawal amount in the designated bank account of the Subscriber/Applicant.

(vii) The Verification & Authorisation activities shall be done by the District/Special Treasury (DTOs) using their two Login Ids provided earlier by CRA-NSDL.

(viii) After authorisation, District / Special Treasury Officer shall forward the hard copy of the Application along with documents to CRA-NSDL for record keeping purpose.

Clarification, if any, in this regard may kindly be sought from NPS Cell of the Directorate of Treasuries and Inspection, Odisha.

Yours faithfully,

Sd/-

(Chandika Prasad Mohanty)
Special Secretary to Government
(ANNEXURE-I)

PENSION FUND REGULATORY AND DEVELOPMENT AUTHORITY
B-14/A, Chhatrapati Shivaji Bhawan
Qutab Institutional Area,
Katwaria Sarai,
New Delhi-110016
Phone: 011-26517503
Fax: 011-26517507
Website: www.pfrda.org.in

21.03.2016

PFRDA/2016/7/Exit/2

SUB: GUIDELINES ON PROCESS TO BE FOLLOWED BY SUBSCRIBERS AND NODAL OFFICE/POP/AGGREGATOR FOR PROCESSING OF PARTIAL WITHDRAWAL REQUEST

1. Whereas the Authority has notified the Pension Fund Regulatory and Development Authority (Exits and Withdrawals from National Pension System) Regulations, 2015 on 11th May, 2015 and is in force. Chapters III of the said regulations inter alia provide the withdrawals, purpose, frequency and limits under the National Pension System (NPS).

2. Now in exercise of its powers under Section 14 read with sub-clause -(b) of sub-section (2) of Section 20 of the Pension Fund Regulatory and Development Authority Act, 2013 and Regulation 7 of the aforementioned regulations, the following guidelines are issued specifying/clarifying the process to be followed by subscribers, intermediaries and concerned government nodal offices, for the purpose of effecting withdrawals from NPS, as allowed under Chapter III of the PFRDA (Exits and Withdrawals from National Pension System) Regulations. 2015.

3. As per Regulation 8 of the PFRDA (Exit and withdrawal from National Pension System) Regulations 2015, the partial withdrawals shall be permitted under National Pension System (NPS).

A partial withdrawal of accumulated pension wealth of the subscriber, not exceeding twenty-five per cent of the contributions made by the subscriber and excluding contribution made by employer, if any, at any time before exit from National Pension System subject to the terms and conditions, purpose, frequency and limits specified below :-
(A) **Purpose**: A subscriber on the date of submission of the withdrawal form, shall be permitted to withdraw not exceeding twenty-five percent of the contributions made by such subscriber to his individual pension account, for any of the following purposes only:-

a) For Higher education of his or her children including a legally adopted child;

b) For the marriage of his or her children, including a legally adopted child;

c) For the purchase or construction of a residential house or flat in his or her own name or in a joint name with his or her legally wedded spouse. In case, the subscriber already owns either individually or in the joint name a residential house or flat, other than ancestral property, no withdrawal under these regulations shall be permitted:

d) for treatment of specified illnesses: if the subscriber, his legally wedded spouse, children, including a legally adopted child or dependent parents suffer from any specified illness, which shall comprise of hospitalization and treatment in respect of the following diseases:

i. Cancer;

ii. Kidney Failure (End Stage Renal Failure);

iii. Primary Pulmonary Arterial Hypertension;

iv. Multiple Sclerosis;

v. Major Organ Transplant;

vi. Coronary Artery Bypass Graft;

vii. Aorta Graft Surgery;

viii. Heart Valve Surgery;

ix. Stroke;

x. Myocardial Infarction

xi. Coma;

xii. Total blindness;

xiii. Paralysis;

xiv. Accident of serious/life threatening nature;

xv. Any other critical illness of a life threatening nature as stipulated in the circulars, guidelines or notifications issued by the Authority from time to time.

(B) **Limits**: The permitted withdrawal shall be allowed only if the following eligibility criteria and limit for availing the benefit are complied with by the subscriber:-

(a) The subscriber shall have been in the National Pension System at least for a period of last ten years from the date of his or her joining. In
case the subscriber is mandatorily covered under NPS the period of ten
years for partial withdrawal will be considered from the date of
applicability of NPS for such subscribers. However, in case of inter-
sector/intra-sector shifting of subscriber previous tenure in NPS will also
be considered.

(b) The subscriber shall be permitted to withdraw accumulations not
exceeding twenty-five per cent of the contributions made by him or her
and standing to his or her credit in his or her individual pension account,
as on the date of application for withdrawal;

(C) Frequency:

The subscriber shall be allowed to withdraw only a maximum of
three times during the entire tenure of subscription under the National
Pension System and not less than a period of five years shall have elapsed
from the last date of each of such withdrawal. The mandatory requirement
of five years having elapsed between two withdrawals shall not apply in
case of "treatment for specified illnesses or in case of withdrawal arising
out of exit from National Pension System due to the death of the
subscriber. For subsequent withdrawal only the incremental
contributions made by the subscriber after the date of first/next
subsequent withdrawal as the case may be will be allowed. The
request for withdrawal in the specified form shall be submitted by the
subscriber, along with relevant documents to the central recordkeeping
agency or the National Pension System Trust, as may be specified, for
processing of such withdrawal claim. Provided that where a subscriber is
suffering from any illness, specified in sub-clause (d) the request for
withdrawal may be submitted, through any family member of such
subscriber.

At the time of superannuation/pre-mature/death the amount
withdrawn under partial withdrawal till date will be adjusted against the
payment of lump sum amount and balance if any will be paid to
subscriber.

(4) Partial Withdrawal process:

Partial Withdrawal request is required to be submitted by
subscriber to CRA through his/her Nodal Office/POP/Aggregator, as may
be applicable. The Nodal Office/POP/Aggregator should satisfy itself about
the genuineness of the requirement for partial withdrawal by the
subscriber and after satisfying itself forward the withdrawal application
for release of funds by CRA. On receipt of Partial Withdrawal request, CRA
will process the withdrawal request in the CRA system. Following are the steps which will be followed by subscriber and Nodal Office/POP/Aggregator for submitting the 'Partial Withdrawal' request:

**Role of the Subscriber:**

1. If the subscriber has complied 10 years under NPS, subscriber will fill up of 'Partial Withdrawal' Form-\textit{PW}-601 and submit the same to his/her mapped, Nodal Office/POP/Aggregator for processing.

2. Subscriber will provide the following details in the Form:
   - Percentage of Partial Withdrawal (maximum 25%)
   - Purpose of withdrawal along with the proof
   - Bank detail along with the bank proof (cancelled cheque/\textit{copy} of bank passbook/bank certificate). Before submitting the withdrawal form, subscriber shall ensure that the bank account details are correct.

3. Subscriber will affix his/her signature/Thumb impression on the Form at the designated place and submit the same to his/her mapped Nodal Office/POP/Aggregator.

**Role of the Nodal Office/POP/Aggregator:**

1. The concerned Nodal Office/POP/Aggregator will check the request submitted by the subscriber with respect to completeness;

2. The Nodal Office/POP/Aggregator must also verify the veracity of the claim with respect to purpose of the partial withdrawal along with supporting documents;

3. The Nodal officer/POP/Aggregator must verify the details of the bank account of subscriber;

4. If request is complete in all respect, it will authorize the request and will send the same to CRA for processing;

5. Where the claim of partial withdrawal is submitted by the authorized representative of the subscriber (in case the subscriber is unable to submit such claim) Nodal officer/POP/Aggregator must satisfy themselves about the genuineness of such claim and ensure that the bank account provided is that of the subscriber.

6. The Nodal Officer/POP/Aggregator should process the partial claims within three working days of receipt of the claim excepting in cases where the partial withdrawal claim has been requested because of medical reasons in which case the claim would have to be processed on the same day of receipt of the claim.
Role of CRA:

1. Once CRA receives the request, it will process the request submitted by the Nodal Office/POP/Aggregator.
2. At per stipulated process, funds will be transferred to subscriber’s bank account through electronic mode on T+3 basis. T-being the date of receipt of the verified and approved claim in CRA System.
3. Physical withdrawal request will be stored by CRA

(5) These guidelines shall take effect immediately and all withdrawals shall thereafter be processed in the manner mentioned under these guidelines. Any clarification required in relation to implementation of these guidelines, for which sufficient guidance is not available, either under the regulations or these guidelines shall only be referred by the Intermediaries or the concerned nodal office to the Authority for its examination and disposal and queries of a routine nature or pertaining to internal processes of the concerned intermediary, shall be avoided. The decision of the Authority shall be final in this regard.

Intermediaries and Nodal offices are expected to keep the infrastructure and processes in readiness so as to give effect to these guidelines and ensure seamless facility to the subscribers.

**Note:** The online module for partial withdrawal is under development and is likely to go live by May 2016. Meanwhile, subscribers can request partial withdrawal through their respective Nodal Office/POP/Aggregator who should contact CRA for processing such requests.

Yours faithfully,

Sd/-
(Subroto Das)
Chief General Manager

To
CEO, National Pension System Trust
Central recordkeeping Agency
Pension Funds
Trustee Bank
Govt. Nodal Offices
Annuity Service Providers
National Pension System (NPS)
(Under Regulations 8 of PFRDA (Exits & Withdrawals) Regulations, 2015)
Partial Withdrawal form for Tier I Account under NPS
( Please fill all the details in CAPITAL LETTERS & in BLACK INK only)

For Nodal Office use

Account No: ____________________________
PRAN: ____________________________
Ask No: ____________________________
Date: ____________________________

Enter By: ____________________________ Date: ____________________________
Verified By: ____________________________ Date: ____________________________

Please select your Category (please tick v)
Government Sector
Corporate Sector
All Citizen of India
NPS Lite/ Swavalamban

To: NPS Trust
Sir/Madam,

I, ____________________________, holding a Permanent Retirement Account under National Pension System, hereby submit partial withdrawal request for withdrawal from my Tier I account under NPS and give below the necessary details:

Section A – Subscriber’s Personal Details:

PRAN: ____________________________
Name of the Subscriber: ____________________________
Mobile No: ____________________________
Email ID: ____________________________

a. % of Partial Withdrawal* (Maximum 25% of own contribution [without accrued income earned thereon] only)

b. Purpose of withdrawal* (Please tick v on box below with reason applicable & submit the supporting documents)
1. for Higher education of children including a legally adopted child
2. for the marriage of children, including a legally adopted child;
3. for the purchase or construction of a residential house or flat in own name or in a joint name with a legally wedded spouse
4. for treatment of specified illnesses (please tick v)
   a. Cancer
   b. Kidney Failure (End Stage Renal Failure)
   c. Primary Pulmonary Arterial Hypertension
   d. Multiple Sclerosis
   e. Major Organ Transplant
   f. Coronary Artery Bypass Graft
   g. Aorta Graft Surgery
   h. Heart Valve Surgery
   i. Stroke
   j. Myocardial Infarction
   k. Coma
   l. Total Blindness
   m. Paralysis
   n. Accident of serious/life threatening nature

c. Bank account details of the subscriber (please provide the details of the bank where the withdrawal amount shall be credited, tick v as applicable & submit the bank proof)
   a. Bank account already registered under NPS
   another Bank account, please provide the details below

Bank Account Number: ____________________________
Bank Name: ____________________________
Type of Bank Account: ____________________________
Current Account ( )
Savings Account ( )

Signature: ____________________________ Date: ____________________________
Address: ____________________________

Section B – Declarations

Declaration by the Subscriber:

1. I hereby declare that information stated above is true and correct to the best of my knowledge and belief and that I have completed minimum of ten years in the NPS as required for partial withdrawal and intend to withdraw the amount requested above due to the urgent need of funds to support the reason mentioned above.

2. [Signature / Thumb Impression of the Subscriber]

**Note:** Left thumb impression in case of illiterate male claimant and right thumb impression in case of illiterate female.

Declaration by Nodal Office (for government sector subscribers):

I/we hereby declare that the subscriber [name] with PRAN [number] is employed with us and I have verified the genuineness of the reasons for his/her withdrawal request and bank details submitted by him/her in respect of his/her request for partial withdrawal are correct.

**Signature & stamp of the DDO**

**Registration No. of DDO**

**Date**

**Signature & stamp of the DTO/PAO/CDDO**

**Registration No. of DTO/PAO/CDDO**

**Date**

Declaration by POP/Aggregator (for Non-government sector subscribers):

I hereby declare that the subscriber [name] with PRAN [number] has signed/thumb impressed before me after he/she has read the entries/have been read over by him/her for the request of partial withdrawal under NPS. I have verified the genuineness of the reasons for his/her withdrawal request and bank details submitted by him/her in respect of his/her request for partial withdrawal are correct.

**Signature & stamp of the Authorised person at POP-SP/NL-CC**

**Registration No. of POP-SP/NL-CC**

**Date**

**Signature & stamp of the Authorised person at POP/NL-AO**

**Registration No. of POP/NL-AO**

Date

Acknowledgment Receipt

Acknowledgment slip to the NPS Subscriber on receipt of partial withdrawal application form

(To be filled by DDO/CDDO/PAO/DTO/POP/Aggregator)

Received from PRAN

[Barcode]

DDO/POP-SP/NL-CC Registration Number

[Barcode]

Date

PAO/CDDO/DTO/POP/NL-AO Registration Number

[Barcode]

Received at

[Barcode]

Acknowledgement Number

[Barcode]
Instructions for filling up the form:

1. All fields marked with * are mandatory. All dates should be in DDMMYYYY format.
2. The Subscriber shall submit the application to the respective Nodal Office/POP/Aggregator for processing of request.
3. Before submitting the withdrawal form, subscriber should ensure that the bank account details are matched from the bank passbook/ bank statement or cheque etc to ensure that the details are correct. Subscriber should also attach the bank proof (cancelled cheque/copy of bank passbook/bank certificate) with the Partial Withdrawal Form submitted.
4. Subscriber should specify the purpose of Partial Withdrawal and a proof need to be submitted for the same.
5. Subscriber should be in the NPS atleast for a period of 10 years.
   A subscriber shall be permitted to withdraw not exceeding 25% of the contributions made by such subscriber to his/her individual pension account,
6. The Nodal officer/POP/Aggregator must verify the details of the bank account of subscriber.
7. Withdrawal amount received after the execution of the withdrawal request can be different from the requested amount to the extent of difference in NAV of two different days.
8. The withdrawal amount shall directly be credited to the bank account of the subscriber as mentioned in the withdrawal form.
9. In case, the subscriber already owns either individually or in the joint name a residential house or flat, other than ancestral property, no withdrawal under PFRDA regulations is permitted.
10. Treatment of specific illness covers the subscriber, his legally wedded spouse, children, including a legally adopted child or dependent parents suffer from the specified illness, which shall comprise of hospitalization and treatment.
11. The permitted withdrawal shall be allowed only if the eligibility criteria and limit for availing the benefit are complied with by the subscriber.
12. Frequency: the subscriber shall be allowed to withdraw only a maximum of three times during the entire tenure of subscription under the National Pension System and not less than a period of five years shall have elapsed from the last date of each of such withdrawal. Five years should have elapsed between two withdrawals shall not apply in case of “treatment for specified illnesses or in case of withdrawal arising out of exit from National Pension System due to the death of the subscriber.
13. For more detailed description of Partial Withdrawal option under NPS, please refer Regulation 8 of PFRDA (Exits & Withdrawals) Regulations, 2015.
14. The Nodal office/POP/Aggregator shall capture the details of the subscriber mentioned on the form and forward the same to NPS Claims Processing Cell (NPS CPC) at address mentioned below:

   NPS Claim Processing Cell,
   Central Record Keeping Agency, NSDL,
   10th Floor, Times Tower, Kamala Mills Compound,
   Senapati Bapat Marg, Lower Parel West, Mumbai - 4000013
PFRDA/2016/21/EXIT/7

24.10.2016

To,

NPS Trust, CRA, Pension Funds, Trustee Bank, Govt Nodal Offices, Annuity Service Providers and other stakeholders.

Sub: Documents to be submitted for availing partial withdrawal

The Authority has notified the PFRDA (Exits and Withdrawals from National Pension System) Regulations, 2015 on 11th May, 2015 and is in force. Reference is drawn to Regulation 8 pertaining to partial withdrawal from National Pension System by subscribers of NPS. Where under the subscribers are availing partial withdrawals as per Regulation 8 of the PFRDA (Exits and Withdrawals from National Pension System) Regulations, 2015.

Based on the withdrawal received and experience gained on the matter it was felt that documents may be prescribed by the Authority for the convenience of the subscribers and for seamless process of partial withdrawal request. Thus, the Authority has examined the matter and in exercise of its powers under section 14 of the Pension Fund Regulatory and Development Authority Act, 2013 read with Regulation 39 of the PFRDA (Exits and Withdrawals from National Pension System) Regulations, 2015 hereby issue the following clarifications (prescribing documents for different types of partial withdrawal as mentioned below):

<table>
<thead>
<tr>
<th>Sr. No</th>
<th>Type of Withdrawal</th>
<th>Documents required</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>For Higher education</td>
<td>Copy of admission letter of the Institute along with Fees schedule</td>
</tr>
<tr>
<td>2</td>
<td>For marriage of his or her children</td>
<td>Self-Declaration</td>
</tr>
<tr>
<td>3</td>
<td>For purchase or construction of a residential house or flat in his or her own name or in a joint name with his or her legally wedded spouse</td>
<td>Photocopy of Title Documents of the Property, Approved Plan and self-declaration OR Loan offer letter from a housing finance company or a Bank and</td>
</tr>
<tr>
<td></td>
<td>self-declaration</td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>------------------</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>For treatment of specified illnesses: if the subscriber, his legally wedded spouse, children, including a legally adopted child or dependent parents</td>
<td>Certificate from Doctor</td>
</tr>
</tbody>
</table>

Yours faithfully

(Venkateswarlu Peri)
General Manager

24/10/16
National Pension System (NPS)
(Under Regulations 8 of PFRDA (Exits & Withdrawal) Regulations, 2015)

Declaration form for partial withdrawal in case of Marriage or purchase of property

Fields marked with *** are mandatory.

Section A – Subscriber’s Personal Details:
1. Name of the Subscriber
   - [ ]
2. PAN
   - [ ]
3. Registered mobile number
   - [ ]
4. Registered Email
   - [ ]

Section B – Withdrawal Request Details
Withdrawal Type

A.  [ ] For marriage of his or her Children

   [ ] I hereby declare and state that this withdrawal is only for the purpose of ______________________ as is permitted under PFRDA (Exits and Withdrawal under National Pension System) Regulation, 2015

   Aged ___________ Date of marriage ___________
   Address of marriage __________________________

B.  [ ] For purchase or construction of a residential house or flat in his or her own name or in a joint name with his or her legally wedded spouse

   [ ] I hereby declare and state that this withdrawal is only for the purpose of ______________________ as is permitted under PFRDA (Exits and Withdrawal under National Pension System) Regulation, 2015

   Property address __________________________

Date ___________ Place ____________________

Signature / Thumb Impression of the Subscriber ***

*** Left thumb impression in case of illiterate male claimant and Right thumb impression in case of illiterate female
OFFICE MEMORANDUM

Sub: Refund of accrued pension wealth under National Pension System (NPS) for Government employees who have migrated to defined benefit scheme under Odisha Civil Services Pension Rule, 1992 from the defined contribution pension scheme (dcps) under NPS.

Employees who had joined in pensionable establishments under the State Government service prior to 01.01.2005 and were governed under the OCS (Pension) Rules, 1992, on their subsequent appointment in any other post in a pensionable establishment under the State Government on or after 01.01.2005 have been allowed by State Government to be governed under the provisions of rule 34 (2) of the OCS (Pension) Rules, 1992 instead of National Pension System (NPS) by dint of technical resignation/ proper permission from the authority vide Office Memorandum No. 21920/F dated 5\textsuperscript{th} June, 2012.

2. It has come to the notice of the Government that, prior to issue of such orders, the employees covered under O.C.S Pension Rule, 1992, on their subsequent appointment in any other post in a pensionable establishment under the State Government on or after 01.01.2005 were included under NPS and started contributing to NPS wealth. Government has also contributed the corresponding matching share to the NPS wealth. On their migration to O.C.S Pension Rule, 1992, by virtue of the Government O.M., they have started subscribing to their GPF/TPF account from their salary against previously allotted GPF/TPF account number maintained by A.G (O) and Controller of Accounts as the case may be.

3. As per the provisions of PFRDA, New Delhi these cases are considered as erroneous transfer of funds to NPS for which 100 percent refund of accrued pension wealth is allowed. These cases, however, shall not be covered under the procedure delineated for Exit/ Refund regulation of PFRDA, New Delhi.
4. The accrued pension wealth of these employees consists of both the employees and employer’s contributions made by the Government. Hence, in the event of refund of the entire pension wealth accrued in the NPS Account in such cases; the wealth in respect of the employee contribution shall be separately credited the respective bank account of the employees and the employer contribution shall be deposited in the receipt head of the State Government.

5. The NPS Cell of the State Nodal Agency i.e. Directorate of Treasuries and Inspection, Odisha after receiving confirmation in respect of credit of the refund amount to the bank account of the applicant shall verify the correctness of the amount vis-a-vis the deposit already made in respect of the said employee. The NPS Cell of the State Nodal Agency will work out year-wise employer contribution made in respect of each of such account. Subsequently, the receipt shall be deposited in the Cyber Treasury under the Head of Account 2071-01-117-1766-42007-820. The employer contributions which were made during the previous financial years shall be deposited in the Head of Account 2071-01-911-1766-42007-820. Thus it is felt necessary to lay down a detailed operational procedure of refund of such accrued pension wealth for the benefit of stakeholders to ensure correct and smooth refund of such funds.

6. Operational Procedure

(i) The employee shall apply for refund of the accrued pension wealth in the prescribed Form (Annexure-I) along with list of documents. The list of documents to be attached to the application is provided in Annexure-II.

(ii) The employee shall submit the refund application along with the required documents to the Head of Office/Drawing & Disbursing Officer (DDO).

(iii) The Head of Office/DDO shall verify the application with reference to the Service Book, Bill Register, Acquaintance Roll and other records available in the office. In case, the information relates to some other office, the Head of Office/DDO shall verify the same either by seeking confirmation from the said office or from the information available in the Last Pay Certificate issued by the concerned office as the case may be. After due verification, the Head of Office/DDO shall sign the application form under his seal and signature and forward the same to the concerned Treasury under which establishment claims of the office are drawn.
(iv) In case, the Head of Office/DDO is under the jurisdiction of a Sub-Treasury, the Sub-Treasury Officer shall authenticate the application received from the Head of Office/DDO by verifying his signature available in the concerned Treasury. The Sub- Treasury Officer after verification shall forward the application to the respective District Treasury.

(v) The District Treasury/Special Treasury Officer shall verify both the applications received directly from the DDOs (who submit their establishment bill to the Treasury) and the applications which are received from Sub-Treasury Officers under its jurisdiction and forward the same to the NPS Cell of Directorate of Treasuries and Inspection for processing of the refund claim.

(vi) The District Treasury/ Special Treasury Officer shall verify both the applications received directly from the DDOs (who submit their establishment bill to the Treasury) and the applications which are received from Sub-Treasury Officers under its jurisdiction and forward the same to the NPS Cell of Directorate of Treasuries and Inspection for processing of the refund claim.

(vii) The NPS Cell of Directorate Of Treasuries and Inspection shall verify the forms received from District/Special Treasuries and initiate the refund process of accrued pension wealth in the Central Recordkeeping Agency (CRA) - National Securities Depository Limited (NSDL) portal by using the Error Rectification Module (ERM).

(viii) On submission of the online request in the ERM, the claim shall be settled by the CRA-NSDL through direct credit of the amount in the designated bank account of the NPS Cell operated at the Axis Bank. Subsequently, CRA-NSDL shall also deactivate the Permanent Retirement Account Number (PRAN) of the concerned employees. The NPS Cell shall ensure that the deactivation of such PRAN is made in the CRA-NSDL database.

(ix) After receipt of the confirmation about the credit of the amount in their designated bank account, proportionate contribution of the employee and the employer share shall be calculated by NPS Cell of DTI (0). Thereafter under the instruction of the NPS Cell, the Trustee Bank shall transfer the employee contribution to the Bank Account of the employee through NEFT/RTGS.

(x) After obtaining the UTR No. as a proof of the transferred amount to the employee’s account, the NPS Cell shall intimate the same to concerned employee, the Head of Office/DDO and the Treasury from which the application is received.

(xi) On credit of the share of accrued NPS wealth to his/her Bank Account, the employee can opt for deposit of the same to his/her GPF/TPF Account under authorization from the DDO concerned interest on the amount so deposited in his/her GPF/TPF account will accrue from the date
of deposit of the money into the Government account as the employee has already received returns in respect of deposits made by him/her in the NPS System. **The DDO shall authorize the challan for deposit of the amount in the Treasury and clearly mention that the deposit in respect of the refund of NPS will carry interest from the date of deposit of the amount into the Government Account.**

**(xi)** In respect of Government contribution, the NPS Cell shall verify whether any contribution has been made during the current financial year or not. In case of any contribution is made during the current financial year, the correct accrued pension wealth in respect of employer’s contribution will be deposited under the Head of Account 2071-01-117-1766-42007-820. If the contribution relates to the previous financial year(s), it shall be deposited under the Head of Account 2071-01-911-1766-42007-820 as deposit in expenditure.

**(xii)** NPS Cell of the DTI (O) shall maintain separate individual entry in the Cash Book in respect of transactions made towards refund of such accrued pension wealth.

Clarification, if any, in this regard may kindly be sought from NPS Cell of the Directorate of Treasuries and Inspection, Odisha.

By order of the Governor

_Sd/-_
(C.P. Mohanty)
Special Secretary to Government
ANNEXURE-I

APPLICATION FOR WITHDRAWAL OF ACCRUED PENSION WEALTH UNDER NATIONAL PENSION SYSTEM (NPS) FOR GOVERNMENT EMPLOYEES WHO HAVE MIGRATED FROM NPS TO O.C.S. PENSION RULE-1992

I. SUBSCRIBER DETAILS:
   i. Name of the Government Servant:
   ii. Name of the Mother / Father:
   iii. Name of the Office where applicant is presently serving:
   iv. Present Office address:
   v. Permanent Address:
   vi. Contact details (Mobile No & Mail Id)

II. SUBSCRIBER SERVICE DETAILS:

<p>| | |</p>
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<tbody>
<tr>
<td>i.</td>
<td>DDO Code/DDO Registration No of the Office where applicant is presently serving</td>
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<td>ii.</td>
<td>Date of Birth of the employee (as recorded in the Service Book)</td>
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<td>iii.</td>
<td>Date of entry in to Govt. service recorded in the PRAN application</td>
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<td>iv.</td>
<td>Date of migration to O.C.S. Pension Rule-1992</td>
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<td>v.</td>
<td>Is there any administrative approval for migration, if so, attach Govt. order</td>
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<td>vi.</td>
<td>PPAN issued by Interim Fund Manager (A.G./Controller of Accounts)</td>
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<td>vii.</td>
<td>Permanent Retirement Account Number (PRAN) issued by CRA-NSDL</td>
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<td>viii.</td>
<td>Status of Original PRAN card (surrendered/under possession)</td>
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<td>a. If surrendered, then mention letter no &amp; date of the issue</td>
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<td>b. If not surrendered, then attach the original PRAN Card:</td>
</tr>
<tr>
<td></td>
<td>c. If the original PRAN Card is lost, attach original affidavit issued by the Executive Magistrate</td>
</tr>
<tr>
<td>ix.</td>
<td>GPF/TPF Account Number</td>
</tr>
<tr>
<td>x.</td>
<td>Period from which contributed towards GPF from the monthly salary</td>
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### III. **SUBSCRIBER CONTRIBUTION DETAILS IN PRAN ACCOUNT:**

i. Details of contribution made towards NPS:

<table>
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<tr>
<th>Sl. No.</th>
<th>Period of contribution deducted (Salary Month)</th>
<th>Amount of contribution</th>
<th>T.V. No./Date</th>
<th>Whether credited to PRAN Account</th>
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</table>

ii. Total value of pension wealth accumulated as on- date (Attach Transaction Statement):

iii. Are you interested for transfer of fund from NPS A/C to GPF/TPF A/C?

(a) If yes- The applicant shall deposit the same to his/her GPF/TPF Account by challan under authorization of the DDO concerned.

(b) If No- The amount shall be transferred to Bank Account of the applicant.

iv. Bank details of the applicant:

a. Bank Account Number:

b. Bank Name:

c. Bank Branch:

d. Address of the Bank:

e. PIN code:

f. Bank IFSC Code:

g. MICR Code:

v. Nominee details:

### iv. **DECLARATION BY THE SUBSCRIBER:**

I Sri / Ms____________________________________________________ hereby declare that information stated above is true and correct to the best of my knowledge & belief and that if any excess payment shall be made in my favour and detected at any point of time, shall be recovered from me.

**Signature of the Subscriber/ Applicant with Date**
v. **CERTIFICATE BY THE DDO:**

I hereby declare that the subscriber/ Applicant Sri/ Ms. ___________________________ with PRAN _______________ and GPF Account Number _______________ is employed in this office and I have verified the information furnished and found correct. Further, I have verified the genuineness of his/ her withdrawal request and Bank details submitted by him/her in respect of his/ her request for total withdrawal and found correct.

_Signature of the DDO with Seal & Date_

**FORWARDING BY THE DISTRICT/ SPL. TREASURY:**

Verified the signature of the DDO and found correct in respect of the application for total withdrawal of amount from PRAN Account of Sri/Ms ___________________________ drawing salary under the DDO_____________________________ and DDO Code ____________________________ and DDO Registration Number ______________.

_Signature of the Treasury Officer with Seal & Date_

**VI. FOR NPS CELL, DTI (O) USE:**

i. Date of receipt of Hard copy of Application:

ii. Date of Authorisation in CRA system:

iii. Acknowledgement Id:

iv. Amount Credited to Axis Bank Account:

v. Amount deposited to HoA-2071-01-117-1766-42007-820 and Challan No/Date:

vi. Amount transferred to Bank Account of Employee:

vii. Amount deposited through challan to GPF Account of Employee:

_Signature of the Asst. Director (NPS) with Seal & Date_
LIST OF DOCUMENTS TO BE ATTACHED WITH THE APPLICATION

(Documents shall be attested by the DDO)


2. Xerox Copy of the first page of the Service Book.

3. Xerox Copy of the page of the service Book where the continuation of service has been recorded.

4. Xerox copy of the GPF Accounts Statement.

5. Statement of PRAN Account

6. Original PRAN Card


8. A cancelled cheque.
OFFICE MEMORANDUM

Sub: Calculation of pension contribution and leave salary contribution under NPS scheme while on deputation.

2. As per the provision of the Odisha Service Code when a Government Servant is in Foreign Service within India, contribution on account of leave salary and pension need to be paid to secure to the Government servant, his right to earn leave / pension respectively.

3. In Finance Department O.M. No. 18548/F dt.28.06.2016, it has been stipulated that the recovery of pension and leave salary contribution in respect of employees who join in Government service on or after 01.01.2005 and are governed by 'New Pension Scheme' will be made in the following manner:

   a) the recovery of leave salary contribution will continue as before.

   b) Borrowing Authority or employee where the borrowing authority does not agree to bear the contribution, will bear the cost of employer share of contribution, which along with the employee share of contribution will be credited to the NPS.

4. It has been pointed out by different Departments that it creates discontentment among the employees governed by New Pension Scheme on deputation to bear both the cost of employer share and employee share when the borrowing authority does not agree to bear the contribution. Besides, this arrangement also goes against the NPS Rule.

5. As per Government of India, Ministry of Personnel, Public Grievances and Pensions, Department of Personnel and Training O.M. No. 2/6/2016-Estt. (Pay-II) dt.17.02.2016, "In case of employees covered under NPS on deputation, the borrowing authority shall make matching contribution to NPS account of the employee”.

6. After careful consideration, the Government have been pleased to modify the F.D. O.M. referred above to the extent that the recovery of Pension and Leave Salary Contribution in respect of employees who join in
Government service on or after 01.01.2005 and are governed by 'New Pension Scheme shall be made in the following manner :-

i) The recovery of leave salary contribution will continue as before.

ii) Borrowing authority will bear the cost of employer share of contribution which along with the employee share of contribution to be borne by the employee on deputation; will be credited to the NPS.

7. This Office Memorandum shall come into force with immediate effect, and the previous O.M. No. 18548 dt.28.06.2016 issued in this respect stand modified to the above extent.

Sd/-

(Tuhin Kanta Pandey)
Principal Secretary to Government
MATTERS RELATING TO D.A & T.I.
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
****

FIN-CS-(ALW)0002/2016

OFFICE MEMORANDUM

Sub: Sanction of Dearness Allowance @ 6 % to the State Government Employees with effect from 01.01.2016.

Government of India, Ministry of Finance, Department of Expenditure in their Office Memorandum No.1/1/2016-E-II(B), dated 07.04.2016 have enhanced Dearness Allowance payable to the Central Government Employees from existing 119% to 125% with effect from 01.01.2016.

2. Now, considering the overall financial resources and fiscal target stipulated under Odisha Fiscal Responsibility and Budget Management Act, 2005, the State Government have been pleased to release additional dose of D.A. @ 6% enhancing the same from the existing rate of 119% to 125% on the Basic pay and Grade Pay taken together with effect from 01.01.2016 in case of State Government Employees, who are covered under the ORSP Rules, 2008. The Additional dose of D.A. will be paid in cash and can be drawn in the Pay Bill of May, 2016 payable in June, 2016 and onwards. Arrear from the month of January, 2016 to April, 2016 on account of the enhanced D.A., shall not be drawn before the date of disbursement of salary of May, 2016.

3. Payment of enhanced D.A. @ 125% with effect from 1st January, 2016 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, Ministry of Finance, Department of Expenditure Office Memorandum No.1/1/2016-E-II(B), dated 07.04.2016.

4. This additional dose of D.A. @ 6% on Basic Pay and Grade Pay taken together with effect from 01.01.2016 and manner of payment to the State Government Employees as above is also applicable to the following category of employees covered under ORSP Rules, 2008.
- All India Service Officers serving in the affairs of the State Government for which General Administration Department will issue Orders separately.
- The Teaching and Non-Teaching staff of Universities who are in receipt of regular scale of pay from whom the State Government is bearing full salary cost. These also include teachers of Universities who enjoy AICTE/UGC scale under ORSP (College Teachers) 2010 and Medical College Teachers under ORSP (Medical College Teachers) Rules, 2010.
- Subordinate Judicial officers drawing their pay in accordance with Law Department Resolution No.8318/L dated 02.08.2010.
- Work-Charged Employees drawing in regular scale of pay under the ORSP Rules, 200B; and
- Job Contract Workers of Consolidation and Settlement Organisation who are in receipt of fixed pay in regular scale of pay under ORSP Rules, 2008 and D.A. sanctioned thereon from time to time.

5. D.A. in accordance with this Memorandum will also be admissible to the State Government Employees who are in service on the 1st January, 2016 but have ceased to be in service at the time of sanction of this enhanced D.A.

6. The bill for drawal of enhanced DA @ 6% with effect from 01.01.2016 to the State Government Employees and Aided Educational Institutions, drawing pay under ORSP Rules-2008 will be submitted to the Treasuries/Special Treasuries/Sub-Treasuries alongwith Pay Bill for the month **May, 2016 payable in June, 2016 onwards.**

By Order of Governor

_Sd/-
(R. Balakrishnan)
Additional Chief Secretary to Government_
No. Pen-114/2016 13552/F
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
****
OFFICE MEMORANDUM

Bhubaneswar, Dated the 3rd May, 2016

Sub: Dearness Relief (TI) @ 6% on pension/family pension w.e.f. 01.01.2016 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 1.1.2006 in Finance Department O.M.No.3667/F dated 19.1.2009 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. 27835/F dated 17.10.2015 at the rate of 119 % w.e.f. 01.07.2015.

2. Government of India, Ministry of Personnel, Public Grievances & Pensions in their O.M.No.F-No.42/06/2016-P&PW(G) dated 11.04.2016 have enhanced the Dearness Relief admissible to the Central Government pensioners/family pensioners from 119 % to 125 % w.e.f. 01.01.2016.

3. After careful consideration of the matter, the State Government have been pleased to decide that the Dearness Relief (TI) on pension shall be paid to the State Government pensioners/family pensioners at the same rate of 6 % on the revised basic pension/family pension w.e.f 01.01.2016. 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 119 % to 125 % w.e.f. 01.01.2016.

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

5. The additional dose of Dearness Relief (TI) shall also be admissible to the pensioners/family pensioners of Non-Government aided educational institutions including Primary Schools under School & Mass Education Department and Non-Government aided educational institutions under Higher Education Department For the purpose of this Office Memorandum.
i) Pension/family pension in the case of the pre-01.01.2006 retirees and where family pension was due prior to 01.01.2006 means the consolidated/revised pension or consolidated/revised family pension as the case may be in terms of Finance Department Office Memorandum No. 3667/F., dated 19.01.2009.

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

6. Payment of Dearness Relief (TI) 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/-
(R. Balakrishnan)
Additional Chief Secretary to Government
Sub: **Sanction of D.A @ 11 % from existing rate 234% to 245% w.e.f. 01.01.2016 in favour of State Government Employees drawing pay in pre-revised Scales of Pay.**

State Government have earlier sanctioned D.A @ 11% in favour of State Government employees raising from 223% to 234% w.e.f. 01.07.2015 in the Pre-revised Scales of pay in F.D.O.M. No. 29284/ F, dt.13.11.2015.

2) Thereafter, additional dose of DA @ 6% was sanctioned in favour of State Government employees in the revised scales of pay w.e.f. 01.01.2016 raising from 119% to 125% in F.D.O.M No.13362/F, dt.30.04.2016.

3) In the meantime, Government of India have sanctioned additional dose of DA 11% raising from 234% to 245% w.e.f. 01.01.2016 vide their O.M No.1(3)/2008-E.II(B) dt.22.04.2016 in respect of Central Government employees who continue to draw their pay in the pre-revised scales of pay.

4) Now taking in to account of the overall financial resources and Fiscal targets stipulated Odisha Fiscal Responsibility and Budget Management Act’2005, the State Government have been pleased to release additional dose of D.A @11% enhancing the same existing from 234% to 245% w.e.f. 01.01.2016 on pay & D.P. taken together in respect of state government employees who continue in the pre-revised scales of pay.

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

(i) The teaching and non-teaching staff of universities who are in receipt of regular scale of pay for whom the State Govt. is bearing full salary cost. These also include Teachers of
Universities who enjoy AICTE/UGC scale under ORSP (College Teachers) Rules, 2001 and Medical College Teachers under ORSP (Medical College Teachers) Rules, 2001.

(ii) Subordinate judicial officers drawing their pay in-accordance with Finance Department Resolution NO.23598/F., dt.03.06.2003.

(iii) The work charged employees drawing pay in regular scale of pay under ORSP Rules, 1998.

(iv) The job contract workers of consolidation and Settlement Organisation who are in receipt of fixed pay in regular scale of pay and D.A sanctioned thereon from time to time.

6) D.A in accordance with this memorandum will also admissible to the State Govt. employees who were in service on the 1st January, 2016 but have ceased to be in service at the time of sanction of this enhanced D.A.

7. The bill for drawal of enhanced D.A @ 11% w.e.f. 01.01.2016 to the State Govt. employees and employees of Aided Educational Institutions those are in pre-revised Scales of Pay Rules will be submitted to the Treasuries/ Special Treasuries / Sub-Treasuries along with pay bill for the month of June, 2016 payable in July, 2016 onwards. Arrear from the month of January, 2016 to May, 2016 on account of enhanced D.A will be drawn and disbursed latest by 31.03.2017.

By Order of Governor

Sd/-

(R. Balakrishnan)
Additional Chief Secretary to Government
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
****

OFFICE MEMORANDUM

FIN-CS-II-ALW-0002/2016

Sub: Sanction of Dearness Allowance @ 7% to the State Government Employees with effect from 01.07.2016.

Government of India, Ministry of Finance, Department of Expenditure in their Office Memorandum No. 1/3/2008-E-II(B), dated 09.11.2016 have enhanced Dearness Allowance payable to the Central Government Employees from existing 125% to 132% with effect from 01.07.2016.

2. Now, considering the overall financial resources and fiscal target stipulated under Odisha Fiscal Responsibility and Budget Management Act, 2005, the State Government have been pleased to release additional dose of D.A. @ 7% enhancing the same from the existing rate of 125% to 132% on the Basic pay and Grade Pay taken together with effect from 01.07.2016 in case of State Government Employees, who are covered under the ORSP Rules, 2008. The Additional dose of D.A. will be paid in cash and can be drawn in the Pay Bill of December, 2016 payable in January 2017 and onwards. Arrear from the month of July, 2016 to November, 2016 on account of the enhanced D.A., shall not be drawn before the date of disbursement of salary of December, 2016.

3. Payment of enhanced D.A. @132% with effect from 1st July, 2016 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, Ministry of Finance, Department of Expenditure Office Memorandum No.1/3/2008-E-II(B), dated 09.11.2016.

4. This additional dose of D.A. @7% on Basic Pay and Grade Pay taken together with effect from 01.07.2016 and manner of payment to the State Government Employees as above is also applicable to the following category of employees covered under ORSP Rules, 2008.
- All India Service Officers serving in the affairs of the State Government for which General Administration Department will issue Orders separately.

- The Teaching and Non-Teaching staff of Universities who are in receipt of regular scale of pay from whom the State Government is bearing full salary cost. These also include teachers of Universities who enjoy AICTE/UGC scale under ORSP (College Teachers) 2010 and Medical College Teachers under ORSP (Medical College Teachers) Rules, 2010.

- Subordinate Judicial officers drawing their pay in accordance with Law Department Resolution No.8318/L dated 02.08.2010.

- Work-Charged Employees drawing in regular scale of pay under the ORSP Rules,2008; and

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

5. D.A. in accordance with this Memorandum will also be admissible to the State Government Employees who are in service on the 1st July, 2016 but have ceased to be in service at the time of sanction of this enhanced D.A.

6. The bill for drawal of enhanced D.A. @ 7% with effect from 01.07.2016 to the State Government Employees and Aided Educational Institutions, drawing pay under ORSP Rules-2008 will be submitted to the Treasuries/Special Treasuries/Sub-Treasuries along with Pay Bill for the month December, 2016 payable in January, 2017 onwards.

By Order of Governor

Sd/-
(Tuhin Kanta Pandey)
Principal Secretary to Government
Finance Department
Sub: Dearness Relief (TI) @ 7% on pension/family pension w.e.f. 01.07.2016 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. 1.1.2006 in Finance Department O.M.No.3667/F dated 19.1.2009 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.13552/F dated 03.05.2016 at the rate of 125% w.e.f. 01.01.2016.

2. In the meantime one dose of Dearness Allowance @ 7% in favour of the State Government employees has been sanctioned by State Government w.e.f. 01.07.2016 in Finance Department O.M.No.34154/F., dated 19.12.2016.

3. Accordingly, after careful consideration of the matter, the State Government have been pleased to decide that the Dearness Relief (TI) on pension/family pension shall be paid to the State Government pensioners/family pensioners at the same rate of 7% on the basic pension/family pension w.e.f 01.07.2016. With sanction of one dose of Dearness Relief (TI) at the rate of 7%, the Dearness Relief now payable on the basic pension/family pension will be enhanced from 125% to 132% w.e.f. 01.07.2016.

4. The additional dose of Dearness Relief shall also be admissible on additional basic pension/additional family pension available to the old pensioners/family pensioners based on their age as indicated in this Department O.M.No.3667/F dated 19.01.2009 and Resolution No.3653/F dt. 19.01.2009.
5. The additional dose of Dearness Relief (TI) shall also be admissible to the pensioners/family pensioners of Non-Government aided educational institutions including Primary Schools under School & Mass Education Department and Non-Government aided educational institutions under Higher Education Department

For the purpose of this Office Memorandum

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

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

6. Payment of Dearness Relief (TI) 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/-
(Tuhin Kanta Pandey)
Principal Secretary to Government
Finance Department
MATTERS RELATING TO GPF
Bhubaneswar, Dated the 23.06.2016

Sub: Rate of Interest on the accumulation of Provident Fund for the year 2016-17.

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 2016-17 shall be 8.1% (Eight point one per cent) w.e.f. 1st April, 2016 to 30th June, 2016. This rate will be in force w.e.f on 1st April, 2016.

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

ORDER: Ordered that the Resolution be published in the next issue of Odisha Gazette and copies furnished to all concerned

By order of Governor

Sd/-
(R.Balakrishnan)
Additional Chief Secretary, Finance
Sub: **Rate of Interest on the accumulation of Provident Fund.**

The State Government have been pleased to decide that the rate of interest on the accumulation of Provident Fund (Odisha) will be the same as notified by Government of India, Department of Economic Affairs for the General Provident Fund (Central Services). Similarly, the rate of interest on the Contributory Provident Fund (Odisha) will be as notified by Government of India in respect of the Contributory Provident Fund (India).

These rates will be changed as and when changed by issue of Notification by Government of India until further orders.

**ORDER:** Ordered that the Resolution be published in the next issue of Odisha Gazette and copies furnished to all concerned.

By order of Governor

**Sd/-**

(R.Balakrishnan)

Additional Chief Secretary, Finance
MATTERS RELATING TO FINANCIAL AUDIT
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

***

No.____17909____/F, Bhubaneswar, dated the 22nd June, 2016
FIN-AA-AUDIT-0002-2013

OFFICE MEMORANDUM

To

The Additional Chief Secretary to Government/
Principal Secretary to Government/
Commissioner-cum-Secretary to Government/
Secretary to Government/
EIC-cum-Secretary to Government/
All Departments of Government.

Sub: Time Bound Compliance on Inspection Reports, Draft Audit Notes, Draft Audit Para, C&AG Para, ATN on recommendations of Public Accounts Committee and COPU (Committee on Public Undertakings).

Ref: Finance Department O.M. No.21352/F., dt. 18.07.2014.

(1) Instructions have been issued by the Finance Department time and again for time bound compliance to Inspection Reports (IR), Draft Audit Notes (DAN), Draft Audit Para (DAP), C&AG Para, on recommendations of Public Accounts Committee (PAC) and Committee on Public Undertakings (COPU). Of late, it came to the notice of the Finance Department that the guidelines and instructions issued from time to time are not followed, resulting in huge pendency in compliance. In absence of reply from the Department concerned, Draft Paragraphs are taken to the C&AG Report without incorporating the views of the State Government. Therefore, it is now felt necessary to refresh the memories of the concerned authorities regarding time line fixed for such compliance and their role and responsibility.
### (3) Role and Responsibilities:

#### (a) Head of Office/Public Sector Undertakings:

1. **To ensure submission of first reply to each IR Para to the Head of Department/Controlling Officer for approval within the prescribed time limit and to submit an interim reply if final reply is to be delayed.**
2. **To ensure that lapses pointed out in Audit are not repeated in future.**

#### (b) Head of Department:

1. **Approval of the reply to IR Para received from Heads of Offices/Public Sector Undertakings & onward transmission of the same to AG, Odisha.**
2. **Compliance to Draft Audit Note within the prescribed time limit and to provide material for-compliance of Draft Audit Para and C&AG Para as well as to maintain confidentiality on the Draft Audit Note/Draft Audit Para.**
3. **To convene Departmental Monitoring Committee meeting in each month to review the progress of compliance and pending position.**
4. **To arrange Triangular Committee meetings through the Accounts Officer for settlement of IR Para.**

### Table: Type of Audit Observations, Time limit for Compliance, Authorised Officer for Compliance, To whom compliance is to be given

<table>
<thead>
<tr>
<th>Type of Audit Observations</th>
<th>Time limit for Compliance</th>
<th>Authorised Officer for Compliance</th>
<th>To whom compliance is to be given</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inspection Reports</td>
<td>One month</td>
<td>Head of Office / Public Sector Undertakings</td>
<td>Accountant General through Head of Department / Controlling Officer</td>
</tr>
<tr>
<td>Draft Audit Note</td>
<td>Six weeks from the date of receipt of DAN</td>
<td>Heads of Department / Administrative Department</td>
<td>Accountant General concerned.</td>
</tr>
<tr>
<td>Draft Audit Para</td>
<td>Six weeks from the date of receipt of DAP</td>
<td>Administrative Department</td>
<td>Accountant General concerned.</td>
</tr>
<tr>
<td>Action Taken Report on C &amp; AG Para</td>
<td>Three months from the date of laying of the report in the Assembly</td>
<td>Administrative Department</td>
<td>Public Accounts Committee (PAC) / Committee on Public Undertakings (COPU)</td>
</tr>
<tr>
<td>ATN on PAC recommendations / Recommendations of the COPU</td>
<td>Six months from the date of laying of the report in the Assembly</td>
<td>Administrative Department</td>
<td>Public Accounts Committee / Committee on Public Undertakings (COPU) after vetting by AG.</td>
</tr>
</tbody>
</table>
(c) Administrative Department:

(i) Compliance to Draft Audit Note, Draft Audit Para, C&AG Para and Action Taken Note on PAC recommendations/Recommendations of the Committee on Public Undertakings, within the prescribed time limit and to maintain confidentiality on the Draft Audit Note/Draft Audit Para.

(ii) To convene Departmental Monitoring Committee meeting in each month to review the progress of compliance and Triangular Committee meetings through the FA’s/AFA’s for settlement of IR Para.

(iii) To obtain permission of the Chief Secretary through Finance Department for necessity of a belated compliance than the prescribed time limit.

(4) Implementation of Odisha Central Audit Management Portal (OCAMP) for Audit Tracking:

Of late an IT Based Audit Management System OCAMP has been introduced to facilitate the Departments of Government and Finance Department to monitor and to take timely action on Audit Observations. It has been made operative for all Departments of Government vide F.D.O.M No. 20361 dated 9th July, 2014 and modalities of operations have been outlined in F.D.O.M No.14121 dt.29.04.2014. Office of the A.G., Odisha has already started uploading of IR through the OCAMP and Compliance is to be given through the system for better management and tracking of the Pending Position of Audit Observations.

All the Authorities concerned are required to take appropriate action for compliance on different type of Audit Observations, as per the time limit fixed for the same.

Sd/-
(R.Balakrishnan)
Additional Chief Secretary to Government, Finance Department.
From
Shri R. Balakrishnan, IAS
Additional Chief Secretary to Government,

To
The Additional Chief Secretary to Government/
Principal Secretaries to Government/
Commissioner-cum-Secretaries to Government/
EIC-cum-Secretary to Government/
All Departments of Government.

Sub: **Submission of Pending Utilisation Certificate and DC Bills.**

Madam/Sir,

During Review meeting held on 30.06.2016, it is noticed by the Finance Deptt. that Utilisation Certificates of Rs.13845,61,21,294/- upto the year ending 2014-15 and DC Bills of Rs.67,53,14,528/- up to the year ending 2015-16 are pending for submission to the O/o the A.G. (A&E), Odisha from the year 2003-04. In Finance Department O.M. No. 21241 dt.17.07.2014 a Model Sanction Order Format has been prescribed in Schedule-I to bring uniformity in the sanction order of Grant-in-Aid but this Format is not adopted by Departments or sanction of Grant-in-Aid for which O/o the A.G. (A&E), Odisha has raised objections.

2. Therefore, it is now decided that all the Departments of Government should adopt the format prescribed in Schedule-I of the O.M. No. 21241 dt.17.07.2014 for sanction of Grant-in-Aid. In the IFMS Module facility has been provided to issue sanction orders in the prescribed format which is to be adopted to facilitate monitoring and supervision of submission of Utilisation Certificates. Treasuries are being instructed not to entertain Grant-in-Aid sanction orders other than the prescribed formation after **15.07.2014**.
3. It is also brought to the notice of the undersigned that submission of Utilisation Certificates are delayed/remain unadjusted in the books of A.G. due to clubbing of a number of entities in one sanction order. It is now advised that against each grantee institution separate sanction order should be released to facilitate submission/adjustment of Utilisation Certifications by the individual entities.

4. Representatives of some of the Departments attending the meeting mentioned that Submission of Utilisation Certificates are delayed as the amount has not been spent till date, All the Departments are now advised to look to the matter and Grants released prior to the year 2014-15, if not spent, should be refunded and deposited in the Government Treasury forthwith.

5. As per the codal provision, DC Bill are to be submitted within one month from the date of drawal of AC Bill, but it is noticed that for years together it has been delayed. Concerned Departments are now advised to look into the matter personally and steps should be taken to clear the pending DC Bill and Finance Department will not entertain any drawal of AC Bill, if DC Bill has not been submitted against the previous drawal of AC Bill.

Yours faithfully,

Sd/-
(R.Balakrishnan)
Additional Chief Secretary (Finance)
MATTERS RELATING TO ODISHA REVISED SCALE OF PAY RULES
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

***

No._______20025_______/F.,   Dt. 18.07.2016
FIN-PCC-MEET-0001/2012(Pt)

NOTIFICATION

Sub: Revision of Grade Pay in certain posts with GP Rs.4200 and Rs. 4600.

Basing on the principle adopted in Finance Department Resolution No.26274/F dtd.08.08.2013, revision of posts were considered in F.D. Resolution No.4556/F dt.17.02.2014, Notification No.22919/F., Dtd.05.08.2014, 33196/F dt.02.12.2014, 33201/F dt.02.12.2014, 33206/F dt.02.12.2014 and 25323/F dt.19.09.2015. Now on the same principle, the following posts are considered for revision. The grade pay of the promotional posts at column-4 and 5 of the following Department (Office) in the table given below are revised accordingly. The implementation will be under the same terms and conditions as in F.D Resolution mentioned above.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Department (Office)</th>
<th>Feeder Post (GP-Rs.4200/-)</th>
<th>1st Promotional Post (GP-Rs. 4600/-)</th>
<th>2nd Promotional Post (GP- Rs.4800/-)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>R &amp; D.M. RDC (North Zone)</td>
<td>Senior Steno</td>
<td>Personal Assistant</td>
<td>Private Secretary</td>
</tr>
<tr>
<td>2</td>
<td>Law (District &amp; Session Judges)</td>
<td>Superintendent, Level-II (Typist Cadre)</td>
<td>Superintendent, Level-I (Typist Cadre)</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>R.D. E.I.C., R.W(O), Bhubaneswar</td>
<td>Senior Draughtsman</td>
<td>Head Draughtsman</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Law (Subordinate Judiciary Court)</td>
<td>Stenographer (Grade-II)</td>
<td>Stenographer (Grade-I)</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>W.R. (Chief Engineer, Minor Irrigation)</td>
<td>Head Clerk</td>
<td>Head Assistant</td>
<td></td>
</tr>
</tbody>
</table>

By order of the Governor

Sd/-
Special Secretary to Government
OFFICE MEMORANDUM

Sub: Revision of Pay /Grade Pay of the officers under the Odisha Small Savings Cadre.

Consequent upon implementation of the ORSP Rules, 2008 and revision of Grade Pay in certain cases of equivalent cadres, the Pay scales of the Small Savings Officers was under consideration for revision for some times in the past.

2. Now therefore, after careful consideration Government have been pleased to revise Pay Band and Grade Pay of the officers under the Small Savings Cadre as given below.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Post</th>
<th>Existing Pay Band (Rs.)</th>
<th>Existing Grade Pay(Rs)</th>
<th>Revised Pay Band (Rs.)</th>
<th>Revised Grade Pay(Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>District Small Saving Officer</td>
<td>PB-2 9,300-34,800/-</td>
<td>4,600/-</td>
<td>PB-2 9,300-34,800/-</td>
<td>4,800/-</td>
</tr>
<tr>
<td>2</td>
<td>Sub-Divisional Small Savings Officer</td>
<td>PB-2 9,300-34,800/-</td>
<td>4,200/-</td>
<td>PB-2 9,300-34,800/-</td>
<td>4,600/-</td>
</tr>
<tr>
<td>3</td>
<td>Small Saving Officer (Jr.Grade) re-designated as Small Savings Officer</td>
<td>PB-1 5,200-20,200/-</td>
<td>2,800/-</td>
<td>PB-2 9,300-34,800/-</td>
<td>4,200/-</td>
</tr>
</tbody>
</table>

3. This shall be given effect from 01.07.2016.

Sd/-
Special Secretary to Govt.
Sub.: Restructuring of Nursing cadre and corresponding revision of pay structure.

The pay of Staff Nurse which is the base level post of Nursing cadre was last revised in Finance Department Resolution No.21679/F, dtd.26.6.2013. Consequent upon such revision, the pay scale of Staff Nurse (with 3 years’ service), Nursing Sister, Assistant Matron and Matron in the hierarchy comes under one grade pay Rs.4200 in pay band PB-2 (Rs.9300-34800). As a result, there is no up-gradation in pay band/grade pay in promotion upto the post of Matron barring 3% incremental benefit at each stage of promotion.

2. There has been persistent demand from Odisha Nursing Employees Association to address the above anomaly. The matter was referred to Anomaly Committee. The Committee after examination of their issue submitted their recommendation to the Government.

3. Having regard to the recommendations of the Anomaly Committee; Government after careful consideration have been pleased to restructure the posts in Nursing cadre with the following revision in their pay structure:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Hierarchy as existing</th>
<th>Revised hierarchy</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Name of the post</td>
<td>Pay Band + GP (Rs.)</td>
</tr>
<tr>
<td>1</td>
<td>Staff Nurse</td>
<td>PB-1+2800</td>
</tr>
<tr>
<td>2</td>
<td>Staff Nurse (after 3 years)</td>
<td>PB-2+4200</td>
</tr>
<tr>
<td>3</td>
<td>Nursing Sister</td>
<td>PB-2+4200</td>
</tr>
<tr>
<td>4</td>
<td>Assistant Matron</td>
<td>PB-2+4200</td>
</tr>
<tr>
<td>5</td>
<td>Matron</td>
<td>PB-2+4200</td>
</tr>
<tr>
<td>6</td>
<td>Chief Matron</td>
<td>PB-2+4600</td>
</tr>
</tbody>
</table>
4. Necessary changes in the cadre rule will be made by the Administrative Department (Health and Family Welfare) in due course.

**Order** - Ordered that Resolution be published in an Extraordinary issue of the Odisha Gazette

By orders of the Governor

_Sd/-_
(R.Balakrishnan)
Additional Chief Secretary to Government
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
***

RESOLUTION

No. 23949/F, Dt. 31.08.2016
FIN-PCC-PAY-0003-2016

Sub: Restructuring of Nursing Tutor cadre and corresponding revision of pay structure.

The demands of the Nursing Tutors/Clinical Instructors for revision of the scale of various posts of nursing teaching cadre has been under the consideration of the Government for quite some time past. In the meantime the Staff Nurses on completion of three years of service in the regular scale of pay i.e. Pay Band -1 with GP of Rs.2800/- have been allowed Pay Band-2 with GP of Rs.4200/- vide Finance Department Resolution No.21679/F dtd.26.06.2013. Such revision of grade pay of Staff Nurse which has the scope to come over to Nursing Tutor cadre by way of selection caused imparity in their pay structure.

2. In order to address the same, Government after careful consideration have been pleased to restructure the posts in Nursing Teaching cadre with following revision of their pay structure.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Post</th>
<th>Existing Pay Band + GP</th>
<th>Revised Pay Band + GP</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Nursing Tutor / Clinical Instructor (Direct recruit)</td>
<td>PB-2 + Rs.4200</td>
<td>PB-2+ Rs.4200</td>
<td>Appointment and conditions of service shall be made as per Odisha Group-B (Contractual Appointment Rules, 2013 issued vide G.A. Department Notification No. 1147 dt. 17.01.2014</td>
</tr>
<tr>
<td></td>
<td>Nursing Tutor / Clinical Instructor(On promotion from Staff Nurse)</td>
<td>PB-2 + Rs.4200</td>
<td>PB -2 + Rs. 4200</td>
<td>Staff Nurse having requisite qualification in Pay Band -2 + GP Rs.4200 may be selected for this post.</td>
</tr>
<tr>
<td>2</td>
<td>Senior Nursing Tutor / Senior Clinical Instructor (Newly Created)</td>
<td>PB-2 + Rs.4600</td>
<td>PB-2 + Rs. 4600</td>
<td>On completion of three years in the post of Nursing Tutor / Clinical Instructor with regular scale of pay, Contractual period shall not be considered.</td>
</tr>
<tr>
<td>3</td>
<td>Principal Tutor</td>
<td>PB-2 + Rs.4600</td>
<td>PB-2 + Rs. 4800</td>
<td>Filled up by promotion as per rule.</td>
</tr>
<tr>
<td>4</td>
<td>Deputy Superintendent of Nursing (DSN)</td>
<td>PB-2 + Rs. 5400</td>
<td>PB-2 + Rs. 5400</td>
<td>Filled up by promotion as per rule.</td>
</tr>
</tbody>
</table>
3. Irrespective of aforesaid revision, the gradation list of a particular year either by way of direct entry on contractual basis or regular entry on selection basis is to be maintained. The names of direct entry Nursing Tutors shall be reflected after regularisation and completion of three years as such below the selection list candidates for the said years at the stage of Senior Nursing Tutors / Senior Clinical Instructors.

4. Necessary amendment shall be made in the respective cadre rule by the Administrative Department i.e. Health and Family Welfare Department in due course.

**Order**- Ordered that this Resolution be published in an Extraordinary issue of the Odisha Gazette.

By order of the Governor

Sd/-

(R.Balakrishnan)
Additional Chief Secretary to Government
NOTIFICATION

Sub: **Revision of Grade Pay in certain posts with GP Rs.4200 and Rs.4600.**

Basing on the principle adopted in Finance Department Resolution No.26274/F dt.08.08.2013 revision of posts were considered in F.D Resolution No.4556/F dt.17.02.2014, Notification No.22919/F Dtd.05.08.2014, No.33196/F dt.02.12.2014, No.33201/F dt.02.12.2014, No.33206/F dt.02.12.2014, No.25323/F dt.19.09.2015 and No.20025/F dt.18.07.2016.

Now on the same principle, the following posts of State Transport Authority, Odisha under Commerce and Transport (Transport) Department are considered for revision. The grade pay of the promotional post at column-4 and 5 in the table given below are revised accordingly. The implementation will be under the same terms and conditions as in F.D Resolution mentioned above.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Department (Office)</th>
<th>Feeder Post (GP-Rs.4200/-)</th>
<th>1st Promotion Post (GP-Rs.4600/-)</th>
<th>2nd Promotional Post (GP-Rs. 4800/-)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Office of the Transport Commissioner-cum-Chairman, State Transport Authority, Odisha (Commerce and Transport(Transport) Department)</td>
<td>Senior Assistant</td>
<td>Section Officer</td>
<td>Assistant Secretary</td>
</tr>
</tbody>
</table>

By order of the Governor

**Sd/-**

Joint Secretary to Government
Sub: **Constitution of Fitment Committee**

The State Government have decided to set up a Fitment Committee of the following :-

1. **Shri R. Balakrishnan, IAS** ... Chairman
   Development Commissioner-cum- Additional Chief Secretary to Government, Planning and Convergence Department.

2. **Shri Asit Kumar Tripathy, IAS** .... Member
   Principal Secretary to Government, Home Department

3. **Shri Suresh Chandra Mohaptra, IAS** ... Member
   Principal Secretary to Government, Forest and Environment Department

4. **Shri Tuhin Kanta Pandey, IAS** ... Member
   Principal Secretary to Government, Finance Department

5. **Shri Ashok Kumar Kaluaram Meena, IAS** ... Member
   Special Secretary to Government, Finance Department.

6. **Shri Aswini Kumar Mishra** ... Convenor
   OSD-cum-Special Secretary to Government, Finance Department
2. The terms of reference of the Fitment Committee will be as follow:-

(i) To recommend revision in the pay scale of the State Government employees keeping in view the revised pay scale of the Central Government Employees on the basis of Seventh Central Pay Commission Recommendation.

(ii) To suggest modalities and procedure of fitment of the existing grades in the revised scale of pay recommended

(iii) To examine anomalies in the existing pay scale of the State Government employees that may be referred to the Committee by the State Government and to make appropriate recommendation for its rationalisation.

(iv) To review the scale of other allowances, relatable to pay, available to the employees of the State Government and make necessary recommendation for revision of these allowances.

(v) To examine and made recommendation on any other matter that may be referred to the Committee from time to time.

3. The Committee will devise its own procedure for conduct of its business. It may call for such information and take such evidence as may be considered necessary. Departments of Government and offices subordinate to them shall furnish such information, documents and assistance as may be required by the Committee.

4. The Committee will submit its recommendations within a period of four months from the date of this order.

ORDER : Ordered that the Resolution be published in an extraordinary issue of the Odisha Gazettee and copies forwarded to all Departments of Government/Heads of Departments/Accountant General (Audit & Accounts), Odisha, Bhubaneswar/Deputy Accountant General, Odisha, Puri.

By order of the Governor

Sd/-
(Tuhin Kanta Pandey)
Principal Secretary To Government
To
All Departments/
All Heads of Departments/
All Collectors

Sub: Adoption of uniform monthly consolidated remuneration for contractual employees.


The State Government had prescribed the rate of monthly remuneration for contractual employees engaged in different Government establishments vide Finance Department Circular No.32986(255)/F dated 07.07.2008 that, it shall be the sum equivalent to the minimum of the pay scale admissible to the regular posts against which such contractual engagement has been made on abolition of the said regular posts, with some exceptions in some posts where a particular sum has been specifically agreed to by Finance Department as consolidated remuneration due to some compelling administrative reasons.

2. Consequent upon the revision of pay under ORSP Rules, 2008, it was prescribed vide Finance Department Circular No.40545(255)/F dated 29.08.2009 that, the minimum pay in the corresponding pay band of a post as indicated in Colum-5 of first schedule to the said Rules notified vide SRO No.638/2008 dated 24.12.2008 shall henceforth be applicable as contractual remuneration to contractual appointees engaged in different Government Departments and Government Offices. It was specifically indicated therein that the grade pay attached to the pay band in the revised scale of pay shall not count towards determination of contractual remuneration. It was further clarified vide Finance Department Circular No.4090(255)/F dated 01.02.2010 that the Circular dated 29.08.2009 shall also be
applicable to the contractual appointees engaged in various Government Departments and offices against newly created posts but persons engaged on out-sourcing basis shall not be covered under the said Finance Department Circular and shall be governed by the terms of contract with the Service Provider.

3. Thereafter, Finance Department Circular No.33679/F dated 06.12.2014, further modified Finance Department letter No.40545/F dated 29.08.2009 that the grade pay attached to the revised scale of pay shall also count towards determination of remuneration of contractual engages. It was also indicated therein that remuneration of persons engaged under the provisions of G.A. Department Resolution No.32010/Gen dated 12.11.2013 shall be determined in consonance with the provisions made in the said Resolutions. A clarification was issued vide Finance Department Circular No.5293/F dated 04.03.2015 in reference to its earlier Circular dated 06.12.2014 that counting of grade pay along with minimum of the corresponding pay band of a particular post is applicable only to such contractual appointees who have been engaged against sanctioned posts following due process of selection and ORV Act prior to 12.11.2013 and this principle of grade pay along with minimum of the pay band shall in no case be applicable to persons who have been engaged through ‘Outsourcing basis' by Service Providers.

4. Proposals from different Departments and representations from contractual personnel who are not receiving Grade pay in their monthly consolidated remuneration including those engaged on outsourcing basis through Service Providing Agencies are being received with request to include grade pay in the monthly consolidated remuneration being paid to such contractual employees.

5. In the meantime, cost of living has gone up. In order to mitigate the hardship faced by such contractual employees, Government after careful consideration, have been pleased to decide that grade pay attached to the revised scale of pay shall also count towards determination of monthly consolidated remuneration of different categories of contractual employees irrespective of their mode of engagement from Dec-2016.

Sd/-
(Tuhin Kanta Pandey)
Principal Secretary to Government
GoVERNMENT OF ODISHA
FINANCE DEPARTMENT
***
RESOLUTION

Bhubaneswar, Dated the 23rd March, 2017

Sub: Extension of time for submission of recommendations by the Fitment Committee.

The State Government vide Finance Department Resolution No. 29086/F dtd.28.10.2016 have set up a Fitment Committee to examine various aspects iner-alia revision in the pay scales of the State Government employees keeping in view the revised pay scale of the Central Government Employees on the basis of Seventh Central Pay Commission Recommendation.

It is stipulated under para-4 of the aforesaid Resolution that the Committee will submit its recommendations within a period of four months from the date of this order. Government, after consideration have been pleased to allow extension of two more months to the Committee to submit its recommendations.

Order : Ordered that the Resolution be published in an extraordinary issue of Odisha Gazette and copies forwarded to all Departments of Government/Heads of Departments/Accountant General (Audit & Accounts), Odisha, Bhubaneswar/Deputy Accountant General, Odisha, Puri.

By order of the Governor

Sd/-
(Tuhin Kanta Pandey)
Principal Secretary To Government
MATTERS RELATING TO PUBLIC FINANCE MANAGEMENT

Government of India have universalised the roll-out of Public Financial Management System (PFMS) for all Central Sector (CS) Schemes and Central Assistance to State Plan (CASP) Schemes and also intend to extend the facility to State Schemes. A number of activities have to be completed at different levels in a mission mode to ensure just in time release of funds and real time monitoring and utilisation thereof. Accordingly, the State Government, after careful consideration, hereby constitute the State Advisory Group for monitoring of the activities required to be completed for full scale roll-out of PFMS and suggest measures for removal of bottlenecks if any.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Additional Chief Secretary (Finance) - Chairman</td>
</tr>
<tr>
<td>2.</td>
<td>Principal Secretary to Government, Electronics &amp; IT Department - Member</td>
</tr>
<tr>
<td>3.</td>
<td>Principal Secretary to Government, Department of Agriculture &amp; Farmers’ Empowerment - Member</td>
</tr>
<tr>
<td>4.</td>
<td>Commissioner-cum-Secretary to Govt., Panchayati Raj Department - Member</td>
</tr>
<tr>
<td>5.</td>
<td>Special Secretary to Government, (Revenue &amp; Resources) Finance Department - Member</td>
</tr>
<tr>
<td>6.</td>
<td>Commissioner-cum-Secretary to Govt., School &amp; Mass Education Department - Member</td>
</tr>
<tr>
<td>7.</td>
<td>Commissioner-cum-Secretary to Govt., Women &amp; Child Development Department - Member</td>
</tr>
<tr>
<td>8.</td>
<td>Shri Bhupal Nanda, Chief Controller of Accounts, Ministry of Steel &amp; Mines, Govt. of India, State Nodal Officer for PFMS - Member</td>
</tr>
</tbody>
</table>
Terms of Reference:

The Advisory Group will meet at periodic intervals to oversee completion of the following activities within a reasonable time-frame pertaining to roll-out of PFMS.

i) Complete State Treasury Integration with PFMS

ii) Registration of all SIAs on PFMS

iii) Configuration of State Schemes on PFMS

iv) Mapping of State Schemes with Central CASP Schemes

v) Configuring State Scheme components

vi) Identifying and configuring hierarchy of each State Scheme

vii) Integration of PFMS with scheme specific software application, if any.

viii) Deployment of Trainers (Resource persons)

ix) Training of Trainers

x) Provide continuous support for implementation and today issues

xi) Provision of Office Space & other logistic support for SPMU

xii) Provision of Office Space, manpower & other logistic support for DPMUs

xiii) Ensure Hardware availability/Internet Connectivity at District/ Block level


The Advisory Group may invite any other officer(s) to meeting as and when required. Plan Finance Branch of Finance Department will provide the secretarial support to the Advisory Group.

Sd/-

(R.Balakrishnan)

Additional Chief Secretary (Finance)
Sub: Implementation of Arrangement for Public Financial Management System (PFMS)

Public Financial Management System (PFMS) earlier known as Central Plan Scheme Monitoring System (CPSMS) is a web-based application developed by the Comptroller General of Accounts, in the Department of Expenditure, Ministry of Finance, Government of India as an end-to-end solution for processing payments, tracking, monitoring, accounting, reconciliation and reporting.

2. It provides the scheme managers a unified platform for tracking releases and monitoring their last mile utilisation. The overall objective of the scheme is to facilitate just-in-time releases and monitor the usage of funds including information on its ultimate utilisation. With these objectives in view, Government of India have extended the coverage of Public Financial Management System to Central Sector Scheme as well as to Central Assistance to State Plan Scheme (CASP) including State Schemes.

3. The Scheme PFMS is being implemented by Controller General of Accounts (CGA) in Odisha since 2012. The State Treasury Portal & PFMS were linked. The technical support required by the States for capturing transactional data of State Treasuries and full scale roll out of the PFMS in State District, Sub-District level Agencies has been revived. The technical manpower are being deployed to carry forward the programme. An implementation strategy for the scheme has been prepared by the CGA. The following activities have been identified for implementation and roll out of PFMS at the State level by Government of India in the Ministry of Finance.

i) Suggested Activities for PFMS Implementation at State level:
   - Complete State Treasury Integration with Public Financial Management System.
   - Registration of all SIAs on PFMS (first level and all levels below)
   - Configuration of State Schemes on PFMS
   - Mapping of State Schemes with Central CASP Schemes
   - Configuring State Scheme Components
• Identifying and configuring hierarchy of each State scheme
• Integration of PFMS with scheme specific software application e.g. Kanyashree in W.B.
• Deployment of Trainers (Resource persons)
• Training of Trainers
• Continuous support for implementation and day-to-day issues.

ii) Support from State Government:
• Setting up of State Advisory Group for PFMS
• State Governments to facilitate provision of office space and other logistical support for State Project Management Units (SPMU) and District Project Management Units (DPMU). For SPMU, PFMS shall provide manpower. DPMU shall be manned by State Government.
• Ensure Hardware availability/Internet Connectivity at District/Block village level
• Resource persons including Technical (NIC/Consultants) and for implementation work at the lowest level.

4. Accordingly, the roles and responsibilities of different Departments for implementation of PFMS is outlined below:

Finance Department –
• Finance Department will be the Nodal Department for implementation of PFMS in the State.
• State Advisory Group consisting of Secretaries of critical stakeholder Departments is to be constituted for PFMS under the Chairmanship of Additional Chief Secretary (Finance).
• Finance Department will issue necessary instructions to Director of Treasuries & Inspection, Odisha for providing Office space and other logistics support for functioning of SPMU in the Directorate.
• Finance Department will issue instructions to Director of Treasuries & Inspection, Odisha to provide Office space, manpower and other logistics for setting up DPMUs in the District Treasuries.
• Required funds will be provided from the allocation available for implementation of IFMS which has a component for interface with PFMS.
• Finance Department will place the Operational Managers deployed by PFMS in the SPMU to impart necessary training for Trainers and Resource persons of implementing Departments/Agencies as well as Technical personnel of DPMUs.
Administrative Departments-

- Identification of all Centrally Sponsored Schemes and State Schemes.
- Hierarchy, components & activities of each scheme are to be identified for agency registration, expenditure filing, e-Payment etc. in order to track flow and utilisation of funds to the last mile.
- State Implementing Agencies responsible for implementation of the CSS and State schemes are required to be identified for monitoring of expenditure and utilisation of funds.
- Nodal Officers for implementation of PFMS are to be nominated.
- Necessary instructions to be given to State and District level field functionaries associated with implementation of various schemes to coordinate with SPMU and DPMUs for smooth roll out of PFMS.
- Intensification and up-scaling of use of PFMS portal in respect of schemes at all levels which have already been included under PFMS.

Action Points for Director of Treasuries & Inspection, Odisha –

- Office space to be provided for SPMU and Operational Managers deployed by PFMS.
- Mapping of all CSS with State Code to be completed by 20th August, 2016.
- Hardware, Software and other logistics are to be made available for SPMU.
- Treasury Officers and District level Technical persons / Consultants are to be sensitised about roll out of PFMS through a workshop. The Treasury Officers of District Treasuries are to head the DPMUs.
- District Treasuries are to provide Office space for DPMUs and utilise the services of available technical manpower.

Timely implementation of PFMS will help improve the overall Public Expenditure Management System of the State Government through an efficient programme and fund management system.

Sd/-

(R.Balakrishnan)
Additional Chief Secretary (Finance)
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
***
OFFICE ORDER
No. _______28214_____/F; Dated 21.10.2016
FIN-PF-CA-0002/2016

Sub: Establishment of State Project Management Unit (SPMU) for Roll out of Public Financial Management System (PFMS) in Odisha.

In terms of the communications and Guidance Note received from Ministry of Finance, Government of India, the State Project Management Unit will function from the Directorate of Treasuries & Inspection, Odisha, 2nd Floor, Treasury & Accounts Bhawan, Kharavela Nagar, Unit-III, Bhubaneswar - 751007 for Roll out of Public Financial Management System (PFMS) in the State.

2. The State Project Management Unit will perform the functions of coordination, customization of State specific requirement, monitoring of implementation and capacity building in the State for roll out of PFMS. It will carry out the following activities for implementation of PFMS at State level:

- Registration of all SIAs on PFMS (first level and all levels below)
- Configuration of State Schemes on PFMS
- Mapping of State Schemes with Central CASP Schemes
- Configuring State Scheme Components
- Identifying and configuring hierarchy of each State scheme
- Integration of PFMS with scheme specific software application e.g. PRERNA for e-disbursement of scholarship in ST & SC Development Department.
- Deployment of Trainers (Resource persons)
- Training of Trainers
- Continuous support for implementation and day-to-day issues.

3. All posts in the SPMU are to be filled up as far as possible by Officers/Staff of the Office of Controller General of Accounts. Remaining posts, if any, will be filled up on deputation basis from amongst Officers/Staff of other Accounting Services from Central and State Governments having necessary experience. NIC will post their Officials to technical positions in the SPMU. The expenditure on account of salary, and other incidental expenses of official posted to SPMU will be borne by Central Government.
4. The Directorate of Treasuries & Inspection will provide logistical support including office space for SPMU.

5. The SPMU will be headed by the State Nodal Officer deputed from the Office of Controller General of Accounts (CGA). The other Officials of the Unit are:

   a. Assistant State Nodal Officer from Office of CGA.
   b. Junior Administrative Grade Officer on deputation from State Government.
   c. Accounts Officers from Office of CGA.
   d. Assistant Accounts Officers from Office of CGA.
   e. Operational Managers engaged by the Office of CGA.

Sd/-

Special Secretary to Government
MATTERS RELATED TO COMMERCIAL TAX
RESOLUTION

Sub: **Write off of arrears up to Rs.5000.00 relating to the repealed OST Act, 1947 and OAST Act, 1975.**

A large number of disputes relating to collection of Arrear Sales Tax dues, penalty and interest under the repealed Odisha Sales Tax Act, 1947 and the repealed Odisha Additional Sales Tax Act, 1975 has been pending at different forum involving huge amount of outstanding arrear. Various efforts are being made time and again for collection of more revenue by settlement of arrear cases. It is found that quite a large number of old arrear sales tax cases involving very small amount are pending since long. The cost of recovery of such arrears through tax recovery proceedings under the statute would be more than the amount of arrear.

There are 36957 number of outstanding irrecoverable arrear cases below Rs.5000/- in each case under the OST Act, 1947 amounting to Rs.4,35,88,389/- for the years 1956-57 to 2010-11. Settlement of such large number of arrear tax cases involving a meagre amount of Rs.4.36 crore through tax recovery procedure under the statute is quite futile in comparison to man hours spent/required for the purpose. On the other hand, if such effort is directed in high stake arrear cases, the State would collect quite a large amount of arrear revenue. Hence a proposal to write off all such petty old arrear sales tax case was mooted with a view to reduce the volume of work load of the tax recovery cell and the tax recovery cell with existing manpower resources would concentrate in high-stake arrear cases which would help in better collection of arrear tax revenue.

After careful consideration of the matter, Government have been pleased to write off irrecoverable arrears up to Rs.5000/- per case relating to OST Act, 1947 and OAST Act, 1975 except the arrear cases of dealers who are presently continuing their business under the Odisha VAT Act, 2004.

**ORDER**

Ordered that the Resolution be published in an Extraordinary Issue of the *Odisha Gazette.*

By Order of the Governor

*Sd/-*

T.K. PANDEY
Principal Secretary to Government
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
****

No. 672 /F., Bhubaneswar, dated the 10.01.2017
FIN-FR-MISC-0005/2015

RESOLUTION

Sub: Establishment of Centre of Excellence in Fiscal Policy and Taxation (CEFT) in collaboration with Xavier University.

Centre of Excellence in Fiscal Policy and Taxation (CEFT) was established in collaboration with Xavier University vide Finance Department Resolution No.21304/F Dt.04.08.2015. Para-6 of the said resolution deals with composition and roles & responsibilities of the Governing body of the Centre. As per para-6 (a) of the resolution, Additional Chief Secretary to Government (Finance) will be the Chairman of the Governing Body. Finance Department is headed either by Additional Chief Secretary (Finance) or Principal Secretary. In order to obviate the necessity of reconstitution of the Governing Body on change in the incumbency of Additional Chief Secretary or Principal Secretary, it would be proper to adopt the designation of Secretary, Finance Department as the Chairman of the Governing Body.

Accordingly, Government have been pleased to substitute para-6 (a) of the Finance Department Resolution No.21304/F Dt.04.08.2015 which reads "Additional Chief Secretary (Finance)" by the words "Secretary, Finance Department"

ORDER: Ordered that the Resolution be published in next extraordinary issue of the Orissa Gazette and copies thereof be forwarded to all Departments of Government and all Heads of Departments.

By Order of the Governor

Sd/-
T.K. PANDEY
Principal Secretary to Government
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION

No. 684/F., Bhubaneswar, dated the 10.01.2017
FIN-FR-MISC-0005/2015

Sub: Re-constitution of Governing Body of Centre of Excellence in Fiscal Policy and Taxation (CEFT) established in collaboration with Xavier University.

The State Government have established a Centre of Excellence in Fiscal Policy and Taxation (CEFT) in collaboration with Xavier University vide Finance Department Resolution No-21304/F Dt.04.08.2015. In accordance with para-6 of the said resolution, Governing Body of CEFT was constituted vide Notification No-24102/F Dt.03.09.2015. The Governing Body was subsequently reconstituted vide Notification No. 5142/F dated 29th February, 2016 consequent upon the amendment made to Para 6(g) of the said resolution vide Finance Department Resolution No.5124/F Dt.29.02.2016. In view of the amendment made to para-6(a), said resolution vide Finance Department Resolution No.672/F Dt.10.01.2017, it has become necessary to reconstitute the Governing Body of CEFT.

2. The Governing Body of CEFT is now re-constituted in accordance with para-6 of Finance Department Resolution No.21304/F Dt.04.08.2015 read with Finance Department Resolution No.5124/F Dt.29.02.2016 and No.672/F Dt.10.01.2017 with following:

<table>
<thead>
<tr>
<th>No.</th>
<th>Name</th>
<th>Role</th>
</tr>
</thead>
<tbody>
<tr>
<td>i.</td>
<td>Secretary, Finance Department</td>
<td>Chairman</td>
</tr>
<tr>
<td>ii.</td>
<td>Vice Chancellor, Xavier University</td>
<td>Member</td>
</tr>
<tr>
<td>iii.</td>
<td>Commissioner of Commercial Taxes</td>
<td>Member</td>
</tr>
<tr>
<td>iv.</td>
<td>Principal Secretary to Government, Co-operation</td>
<td>Member</td>
</tr>
<tr>
<td>v.</td>
<td>Principal Secretary to Government, Steel &amp; Mines</td>
<td>Member</td>
</tr>
<tr>
<td>vi.</td>
<td>Commissioner-cum- Secretary to Government, School &amp; Mass Education</td>
<td>Member</td>
</tr>
<tr>
<td>vii.</td>
<td>Dr. Tapas Sen, Former Professor, National Institute of</td>
<td>Special Invitee</td>
</tr>
<tr>
<td>viii.</td>
<td>Dr. Srijit Mishra, Director, Nabakrushna Choudhury</td>
<td>Special Invitee</td>
</tr>
<tr>
<td>ix.</td>
<td>Dr. Michael Debabrata Patra, Executive Director, Reserve Bank of India (RBI)</td>
<td>Special Invitee</td>
</tr>
<tr>
<td>x.</td>
<td>Chair Professor of CEFT</td>
<td>Member</td>
</tr>
</tbody>
</table>
3. The Governing body will set the working policies and deliverables of the centre and to provide guidance for use of resources to meet the deliverables.

4. The Governing body meeting will be held at least once every three months to oversee the function and to provide guidance to the Centre.

By order of the Governor

Sd/-
T.K. PANDEY
Principal Secretary to Government
To

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


The undersigned is directed to inform that the circular No.01/2017(F.No.275/192/2016-IT(B) dated 02.01.2017 of Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, New Delhi on Deduction of Income Tax at source from salaries during the financial year 2016-17 can be accessed through the Finance Department website http://www.odisha.gov.in/finance

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

Sd/-
Spl. Officer-cum-Jt. Secretary to Govt.
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
****

No. 2133 /F., Bhubaneswar, dated the 25.01.2017
FIN-CT1-TAX-0011-2016

To

All Departments of Government,
All Heads of the Department

Sub: Timely deposit of tax deducted at source from the payment made to the works contractors.

Section 54 of the Odisha Value Added Tax Act, 2004 and rules made thereunder provide for deduction of tax at source from payment to works contractor by the deducing authorities. The amount of tax so deducted from the bill/invoices of works contractors shall be deposited into the Government Treasury within one week from the date of deduction and the proof of payment is produced before the Deputy/Assistant Commissioner or the Sales Tax Officer of the area. As per sub-section (6) of section 54 of the Odisha Value Added Tax Act, 2004, if any person contravenes the provisions of sub-sections (1), (2) and (3) of section 54, the assessing authority shall after giving him an opportunity of being heard, impose on such person a penalty equal to twice the amount required to be deducted and deposited by him into Government Treasury.

2. The Public Works Divisions of the Government Departments namely Works, Rural Development, Water Resources, Housing & Urban Development and Energy are using the Works & Accounting Management Information System (WAMIS) and Integrated Financial Management System (IFMS), Odisha for processing of Works Bill. In such Departments, arrangement has been made between VATIS (software of Commercial Tax Organization), WAMIS and IFMS to ensure book transfer to tax deducted at source since November, 2015 as per Finance Department O.M. No.23988/F.

3. In case of other works, the executing agencies belonging Government, non-Government, State Autonomous Bodies, Public Sector Undertakings and other agencies such as DRDAs, Municipalities, Blocks, other agencies including Central Government and private organizations should deduct the tax as per the aforesaid provisions of
the Odisha VAT Act, 2004 and remit the same to the State Government through the Treasury within one week from the date of deduction of tax.

4. It has come to the notice of the Government that in many cases the tax deducting authorities ignore the provisions of law and fail to deposit the TDS into Government Treasury within the stipulated time. In certain cases assessing authorities have imposed penalties for default as per the statute and the deducting authorities concerned are facing problem.

5. It is therefore, requested to bring it to the notice of all such tax deducting authorities to deposit the amount of tax so deducted from the bill/ invoices of works contractors into Government Treasury within one week from the date of deduction in order to avoid penal action, failing which the penalty will be recovered from the concerned deducting authorities as per the statute.

6. All subordinate offices under the control of the Administrative Department/ Heads of the Department may be instructed accordingly.

Sd/-

(T.K. PANDEY)
Principal Secretary to Government
OFFICE MEMORANDUM

Sub: Payment of Service Tax in respect of Works Contract executed by Government Departments, State PSUs and Construction Corporations.

Service Tax is payable on the value of service component in composite works contract as per Section 67 of Finance Act, 1994 introduced with effect from 18th April, 2006. Service Tax is payable when services provided by one person to another person, as per Section 66B of Finance Act, 1994 (introduced with effect from 1st July, 2012). Government is considered as a person under Service Tax Act.

2. State Government Departments, Public Sector Undertakings (PSUs) and Construction Corporations are claiming Service Tax in different manners for Government works and there is a need to bring clarity on the Service Tax liability under different mode of execution. A committee was constituted in Finance Department to examine the issue and make necessary recommendations. After careful consideration of the recommendations, it has been decided to issue a set of guidelines on payment of Service Tax on Works Contracts for Government work executed by PSUs, Construction Corporation & Govt. Departments.

3. As per exemption Notification No.25/2012-ST dated 20.6.2012 (Entry-12), Service Tax is exempted from payment with effect from 1st July, 2012 in case of following construction/maintenance work of Government/local authority/Government authority:

   a. A historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958).

   b. Canal, dam or other irrigation works.

   c. Pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.
4. As notified in exemption Notification No. 25/2012-ST dated 20.6.2012 (Entry 13, 14 and 25), Service Tax is exempted from payment with effect from 1st July, 2012 in case of following construction/ maintenance work of Government/local authority/Governmental Authority –

   a. A road, bridge, tunnel, or terminal for road transportation for use by general public.

   b. A civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana/ Pradhan Mantri Awas Yojana etc.

       (i) A civil structure or any other original works pertaining to the "In- situ rehabilitation of existing slum dwellers using land as a resource through private participation under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana, only for existing slum dwellers.

       (ii) A civil structure or any other original works pertaining to the Beneficiary-led individual house construction/enhancement under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana".

   c. A building owned by an entity registered under section 12AA of the Income tax Act, 1961 (43 of 1961) and meant predominantly for religious use by general public.

   d. Pollution control or effluent treatment plant, except located as a part of a factory; or

   e. A structure meant for funeral, burial or cremation of deceased.

   f. Services by way of construction, erection, commissioning, or installation of original works pertaining to,-

   g. an airport, port or railways, excluding monorail or metro (The contracts pertaining to mono-rail entered before 1st March, 2016 shall remain exempt)

       ii) a single residential unit otherwise than as a part of a residential complex;
iii) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority under:

- the "Affordable Housing in Partnership" component of the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana".
- any housing scheme of a State Government

iv) post-harvest storage infrastructure for agricultural produce including a cold storages for such purposes; or

v) mechanized food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages;

g) Services provided to Government, a local authority or a governmental authority by way of –

i) carrying out any activity in relation to any function ordinarily entrusted to a municipality in relation to water supply, public health, sanitation conservancy, solid waste management or slum improvement and upgradation; or

ii) repair or maintenance of a vessel or an aircraft;

5. As per Government of India Notification No.9/2016-ST dated 1st March, 2016, Service Tax will continue to be exempted from payment up to 31st March, 2020 in case of following ongoing construction/maintenance work of Government/local authority/Governmental authority, where contracts were entered into prior to 1st March, 2015:

a. A civil structure or any other original works meant predominantly for use other than for commerce, industry or any other business or profession.

b. A structure meant predominantly for use as (i) an educational, (ii) a clinical or (iii) an art or cultural establishment.

c. A residential complex predominantly meant for self-use or the use of their employees or other persons specified in the Explanation 1 to clause 44 of Section 65 B of the said Act.
d. Services by way of construction, erection, commissioning or installation of original works pertaining to an airport or port provided under a contract, which had been entered into prior to 1\textsuperscript{st} March, 2015 and that Ministry of Civil Aviation or the Ministry of shipping in the Government of India as the case may be certifies that the contract had been entered into before the 1\textsuperscript{st} March, 2015.

6. In a works contract, when service and goods can be separated the goods portion will attract VAT/CST whereas Service Tax is payable for the service component under Section 67 of the Finance Act, 2006. Where value of services cannot be determined or not determined, the value of service will be taken as 40\% of value of original works and 70\% of value for other work such as maintenance or repair or reconditioning or restoration or servicing of any goods/maintenance or repair or repair or completion and finishing services such as glazing or plastering or floor and wall tiling or installation of electrical fittings or movable property.

7. While processing the contracts, the Departments of Government of Odisha, Companies/Public Sector Undertakings, Bodies and Authorities under the State Government are advised to follow the guidelines mentioned below:-

a. The work to be executed/ being executed will be examined with reference to the points mentioned at paragraphs 3 to 5 above to assess the liability of service tax.

b. If the work attracts service tax after a thorough examination as per 'a' above, the executing agencies including the Govt. Departments are to ensure that the Service Tax being an indirect tax shall be the part of Cost of Works.

c. The element of service tax needs to be calculated at the stage of estimation before accordance of Administrative Approval. The tax component and rates included in the estimate need to be spelt out distinctly in the tender agreement in case of Government works as well as works executed through PSUs/ Construction Corporations.

d. The element of Service Tax may be shown separately and supervision - charges may be paid only on cost of the project and not on-service tax.
e. Service Tax on the cost of work already included in the estimate as well as on the supervision charges shall be paid to the executing agencies.

f. The liability for payment of Reverse charge 50% by the Service Provider and 50% by the Service Receiver as applicable for Works Contract will rest upon the Government Departments in case they become Service Receiver and by the PSUs Construction Corporations in case of Government works entrusted to them as provided in Government of India Notification No. 30/2012-ST dated 20.6.2012.

g. Such works contract is awarded only to the agencies having Service Tax registration along with other statutory requirement.

Sd/-
(T.K. PANDEY)
Principal Secretary to Government
MATTERS RELATED TO HOUSE RENT ALLOWANCE
OFFICE MEMORANDUM

Sub: Revision of norm for sanction of House Rent Allowance for urban areas.

1. In terms of Para-3(a) of Finance Department O.M. No.55376/F., dated 26.12.2008, a Government employee staying in a hired accommodation/living in his house within 8 KM of his Head Quarters shall be eligible for House Rent Allowance.

2. In view of rapid urbanization and expansion of the limits of urban local bodies the norm for eligibility of House Rent Allowance in urban areas needs to be revisited. It may not be feasible for all to reside within 8 KM from the Head Quarters. This causes hardship to the employees as the latter have to forego their entitlement to House Rent Allowance if they reside beyond a distance from 8 KM from the Head Quarters.

3. Representation from different quarters have been received regarding the financial constraints faced by the Government employees due to operation of 8 KM limit in urban areas for sanction of HRA.

4. The State Government after careful consideration, have been pleased to decide that for urban Headquarters, the Government employee staying in a hired accommodation/own house either within a radius of 8 KM from Headquarter or the limits of the Urban Local Body (Municipal Corporation, Municipality and Notified Area Council) will be eligible to draw House Rent Allowance on submission of a declaration to that effect (as at Annexure).

5. This shall come into force with effect from 1st April 2017 and all other terms and conditions in the above referred O.M. No. 55376/F., dated 26.12.2008 stand unaltered.

Sd/-
(Tuhin Kanta Pandey)
Principal Secretary to Government
CERTIFICATE TO BE FURNISHED BY A GOVERNMENT EMPLOYEE
FOR GRANT OF HOUSE RENT ALLOWANCE

*****

Particulars furnished by the Officers

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description of the particular</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Whether Government accommodation has been provided to the self/spouse during the period at place of posting</td>
<td>Yes/No</td>
</tr>
<tr>
<td>2</td>
<td>Staying in house owned by me/wife/son/children/father/mother/husband within a radius of 8 KM from Headquarter</td>
<td>Yes/No</td>
</tr>
<tr>
<td>3</td>
<td>Staying in house owned by me/wife/son/children/father/mother/husband within the limits of the Urban Local Body (Municipal Corporation, Municipality, Notified Area Council) of Headquarter</td>
<td>Yes/No</td>
</tr>
<tr>
<td>4</td>
<td>Staying in a hired accommodation within a radius of 8 KM from Headquarter</td>
<td>Yes/No</td>
</tr>
<tr>
<td>5</td>
<td>Staying in a hired accommodation within the limits of the Urban Local Body (Municipal Corporation, Municipality, Notified Area Council) of Headquarter</td>
<td>Yes/No</td>
</tr>
<tr>
<td>6</td>
<td>Allowed to retain the Government accommodation at my old place of posting to retain my family on payment of normal rent/penal rent for the period from ..........to ...............</td>
<td>Yes/No</td>
</tr>
<tr>
<td>7</td>
<td>My spouse is a Government servant</td>
<td>Yes/No</td>
</tr>
<tr>
<td>8</td>
<td>Whether widow/widower/Unmarried</td>
<td>Yes/No</td>
</tr>
<tr>
<td>9</td>
<td>My spouse is posted in the same Headquarter</td>
<td>Yes/No</td>
</tr>
<tr>
<td>10</td>
<td>My spouse is in receipt of HRA</td>
<td>Yes/No</td>
</tr>
</tbody>
</table>

* Strike out which is not applicable.

@ if the answer is yes, the period is to be mentioned in Column no.2.

I certify that the above particulars are true to the best of my knowledge.

Present Local residential address

Signature

Designation

Date
SUB: Revision of norm for sanction of House Rent Allowance within the limits of Municipal Corporation of Cuttack and Bhubaneswar.

1. Pursuant to Memo No. 12129/GA Dt. 04.09.2000 of General Administration Department, the Government employees who are in occupation of Government Quarters at Bhubaneswar and Cuttack if transferred to Cuttack and Bhubaneswar respectively and if they are allowed by the concerned Administrative Department to make journey from their previous place of posting to present place of posting to attend their duties, they can retain their quarters on payment of normal rent.

2. However, present norms do not allow for drawl of House Rent Allowance by Government employee who stays in a hired accommodation/own house and commutes to and from his/her place of posting on transfer between Cuttack and Bhubaneswar if he/she is allowed by the concerned authority for such commuting. Representations have been received to address this anomaly.

3. Now, the State Government after careful consideration, have been pleased to decide that Government employees staying in a hired accommodation/own house while posted in Bhubaneswar and Cuttack, if transferred to Cuttack and Bhubaneswar respectively and are allowed by the concerned Head of Office/ Head of Department to commute between the two cities to attend office will be eligible for House Rent Allowance.

4. This shall come into force with effect from 1st April 2017 and would be deemed to form a part of the O.M. No. 55376/F., dated 26.12.2008 w.e.f. 01.04.2017.

Sd/-
(Tuhin Kanta Pandey)
Principal Secretary to Government
MISCELLANEOUS MATTERS
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION

Bhubaneswar, the 8th April, 2016

No.FIN-LFA-Estt.-0004-2016-11623/F., In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, the Governor of Odisha hereby makes the following rules further to amend the Odisha Subordinate Finance Service (Local Fund Audit) Rules, 1995, namely:-

1. (1) These rules—may be called the Odisha Sub-ordinate Finance Service (Local Fund Audit) Amendment Rules, 2016.

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

2. (1) In Odisha Subordinate Finance Service (Local Fund Audit) Rules, 1995 (herein after referred to as the said rules), for sub-rule (1) of rule 10 the following sub-rule shall be substituted, namely:-

“(1) No person shall be eligible for appointment by promotion through selection under clause (b) of sub-rule (1) of rule 5 unless he,—

(a) belongs to a Group C post and has served not less than 5 years continuous service in such a post as on 1st day of the January of the year, in which recruitment is made, in the District Audit Offices of Local Fund Audit Organisation;

(b) holds a Bachelors’ Degree from any recognised University or posses such educational qualification, equivalent to such degree recognised by a University;

(c) has a satisfactory record of performances and conduct;

(d) must have passed both preliminary and final examination of accounts meant for Group C post; and

(e) must be less than 54 years of age on the 1st day of January of the year in which recruitment is made.”

3. In the said rules, for sub-rule (1) of rule 13, the following sub-rule shall be substituted, namely:-
“(1) (a) The Selection Board shall prepare a select list of persons considered suitable for promotion, under clause (b) of sub-rule (1) of Rule 5 by conducting a written examination, computer skill test and viva-voce test.

(b) The standard, syllabus and subjects of examination shall be as specified in Appendix II.

Provided that the Director, Local Fund Audit may in consultation with the Selection Board, at any time, after selection and before appointment, for grave lapses in the conduct or deterioration in the standard of performances or duties on the part of any person included in the list, remove the name of such person from the said select list."

(c) The names in the select lists shall be arranged in the descending order of merit and appointment shall be made in order of merit.

4. In the said Rules, for sub-rule(1) of rule 15, the following rule shall be substituted namely:-

“(1) (a) on appointment as Auditor, one has to undergo an induction training during the period of probation. (2) The period of training shall be four months for direct recruit candidates, which shall include two weeks training on computer and two weeks practical training in the field.

(b) The period of training for candidates appointed on promotion, shall be two months including two weeks mandatory training in computer.

(c) Every candidate has to undergo a test at the end of the training programme which shall be taken into consideration for confirmation in the post of Auditor."

By Order of the Governor

Sd/-

(R. Balakrishnan)

Principal Secretary to Government
APPENDIX - II
(See rule 3)

Standard, Syllabus and Subject of Examination

1. **Written examination** - the written examination shall be on the following subjects carrying 75 marks with duration of 2 hours.

   (a) Simple arithmetic - (Matriculation Standard) - **25 marks**
   (b) General English - **25 marks**
   (c) Matter-relating to functions of Rural & Urban Local Bodies - **25 marks**.

2. Basic Computer Skill
   (Working knowledge on MS Word and Excel) shall carry **15 marks**.

   Viva-Voce test shall carry **10 marks**.

**Note**: The qualifying marks for inclusion in the select list shall be 50 out of 100 which shall include the marks secured in written test, Basic Computer Skill and Viva-Voce test.
OFFICE MEMORANDUM

Sub: Revision of rate of recovery for use of staff Cars/Jeeps for private purposes and for commuting from Bhubaneswar to Cuttack or vice-versa.

The rate of recovery of charges for use of staff Cars/Jeeps for journey from residence and back and for private purposes up to 500 Kms and rate of recovery for use of Government vehicles from commuting from Bhubaneswar to Cuttack or vice- versa were last revised in F.D.O.M No.24442 dated 29.06.2012. In the meantime about four years have been passed. The cost of running of Government vehicles as well as price of POL and Lubricants have increased during all these years. This has contributed towards increased cost of maintenance and running of Government Vehicles. Thus there is felt necessary to revise these rate of recovery of charges for use of Government Vehicles. As such, the revised rate of recovery of charges for use of staff Cars/Jeeps/Vehicles for journey from residence and back by Government officials-and for private purposes are as follows:

(i) For use of Staff Cars/Jeeps/Vehicles for journey from residence and back:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Category of Govt. Servants</th>
<th>Existing rate of recovery w.e.f. 1st June 2012</th>
<th>Revised rate of recovery</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Secretaries/Additional Secretaries/Heads of Department/ RDCs</td>
<td>Rs. 1200/- per month</td>
<td>Rs. 1680/- per month</td>
</tr>
<tr>
<td>2.</td>
<td>Officers of Departments of Govt. and Heads of Department availing pool facility of vehicle</td>
<td>Rs. 800/- per month</td>
<td>Rs. 1120/- per month</td>
</tr>
<tr>
<td>3.</td>
<td>Other officers provided with Govt. vehicles individually</td>
<td>Rs. 1000/- per month</td>
<td>Rs. 1400/- per month</td>
</tr>
<tr>
<td>4.</td>
<td>Collectors/ADM's &amp; S.Ps</td>
<td>Rs. 800/- per month</td>
<td>Rs. 1120/- per month</td>
</tr>
</tbody>
</table>
(ii) For use of Staff Cars/Jeeps/Vehicles for private purposes :-

<table>
<thead>
<tr>
<th>Category of Govt. Servants</th>
<th>Limit of distance</th>
<th>Existing rate of recovery w.e.f. 1st June 2012</th>
<th>Revised rate of recovery</th>
</tr>
</thead>
<tbody>
<tr>
<td>Secretaries and above/ Addl. Secretaries/ Heads of Department/ Collectors/ IPS officers in the rank of IGP and above, IFS officers in the rank of CCF and above, IAS officers of Commissioner’s rank (not in the post of Head of Department Viz. Consolidation Commissioner, Settlement Commissioner or Land Reforms Commissioners etc.)</td>
<td>(i) Up to 300 kms per month (ii) More than 300 kms per month and upto 500 kms per month</td>
<td>Rs. 1800/- per month Rs. 3000/- per month</td>
<td>Rs. 2520/- per month Rs. 4200/- per month</td>
</tr>
</tbody>
</table>

2. Similarly, the rate of recovery for use of Government Cars/Jeeps/Vehicles by Government officers commuting from Bhubaneswar to Cuttack or vice-versa is now revised from Rs.3000/- per month to Rs.6000/- per month for Government officials. This is over and above the rate of recovery of charges for use of official vehicles for private purposes as revised above.

3. This shall come into effect from 1st July, 2016.

Sd/-

(R. Balakrishnan)
Additional Chief Secretary to Government
OFFICE MEMORANDUM

Sub: Delegation of powers to Administrative Departments/Heads of Departments for sanction of excess expenditure on repair of Bicycle used in Government Offices.

The revised monetary limits regarding repairs of bicycle has been prescribed in Finance Department office Memorandum No.46178/F dated 31.10.2011. The proposals for regularization of excess expenditure beyond the ceiling are referred to Finance Department frequently. Considering the minimal cost involved towards repair of the bicycle, the Administrative Departments/ Heads of Departments are allowed to approve the excess expenditure beyond the ceiling for repair of the bicycle without any reference to Finance Department.

This order shall come into force from the date of issue.

Sd/-
(A.K. Mishra)
OSD-cum-Special Secretary
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. 20657 /F., Dated 25.07.2016
FIN-BUD-5-MISC-0002/2016

From
Shri R. Balakrishnan, IAS
Additional Chief Secretary to Govt.

To
All Principal Secretaries to Govt./
All Commissioner-cum-Secretaries to Govt./
All Secretaries to Govt./
All Special Secretaries to Govt.

Sub: Creation of Twitter/Facebook account by each Department

Ref: Letter No. E&IT-V-Dev-II-12/16-1829/CS dated 06.06.2016 of Chief Secretary, Odisha.

Sir,

Instructions have been issued to the Secretaries of all Departments in the letter under reference to open Twitter/Facebook account in each Department immediately and to take appropriate steps on the tweets/posts relating to respective Departments. It has been further instructed that a dedicated senior officer in each Department shall be kept in charge to post responses on the feedback received from citizens.

It is understood that some Departments/Organizations are contemplating to hire additional manpower/outside agencies to handle Twitter/Facebook account. **It is hereby clarified that Twitter/Facebook account of the Government Departments/Offices are to be handled exclusively by officers/staff of the concerned Department/Office. No additional manpower/outside agency shall be engaged to handle Twitter/Facebook account.**

The stipulations outlined in the preceding paragraph are applicable mutatis mutandis to all Public Sector Undertakings, Cooperatives, Autonomous Bodies, Aided institutions, Universities, Urban Local Bodies, Development Authorities and all institutions who receive grants, State Government guarantees, loans etc.

Yours faithfully,

Sd/-
Additional Chief Secretary to Government
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
****
No. 23792 /F., Dated 30.08.2016
FIN-C&I-LOAN-0005/2016

OFFICE MEMORANDUM

Sub: Loans and Advances given/sanctioned by the State Government - Interest rates and other terms and conditions.


Basing on the lending rate prescribed by the Central Government, applicable from 1st April, 2015, the rate of interest and terms and conditions of sanction of various category of loans and advances given by the State Govt. fixed vide F.D.O.M. No.13542/F, dated 23.04.2014 have been reviewed. Accordingly, the following rate of interest on different categories of loans and advances given by the State Govt. and other terms and conditions would be applicable from 1st April 2015 and till the time these are reviewed.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Category of borrower &amp; type of loan</th>
<th>Interest rate (per annum)</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>I.</td>
<td>Industrial and Commercial Undertakings in the Public Sector and Cooperative Sector</td>
<td></td>
<td>100 basis points above the rate of interest prescribed by the Central Government under the category of Industrial and Commercial Undertakings in the Public Sector and Cooperatives for the year 2015-16.</td>
</tr>
<tr>
<td></td>
<td>(i) Investment Loans</td>
<td>12.5%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(ii) Working Capital Loans</td>
<td>14.5%</td>
<td></td>
</tr>
<tr>
<td>II.</td>
<td>Financial institutions in the Public Sector, State Cooperative Bank/OSCARD Bank/Urban Local Bodies/Educational and Social Service Institutions/ Gram Panchayats</td>
<td>11.0%</td>
<td>Interest rate applicable for the year 2011-12, 2012-13, 2013-14 and 2014-15 will prevail and remain unchanged.</td>
</tr>
<tr>
<td>III.</td>
<td>PSUs in the Power Sector, State Housing Board/Development Authorities/ Special Planning Authorities/Regulated Marketing Committees/ other Cooperative Banks</td>
<td>12.5%</td>
<td>Interest rate applicable for the year 2011-12, 2012-13,2013-14 and 2014-15 will prevail and remain unchanged.</td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Category of borrower &amp; type of loan</td>
<td>Interest rate (per annum)</td>
<td>Remarks</td>
</tr>
<tr>
<td>--------</td>
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</tr>
<tr>
<td></td>
<td>and State Cooperative Housing Corporation.</td>
<td>-</td>
<td>1% (one) per cent more over the borrowing rates in each case in order to meet administrative and other incidental servicing expenses. In these cases the other terms and conditions of the loan including the repayment period shall be the same as those upon which loan is obtained by the State Government from the lending agencies concerned.</td>
</tr>
</tbody>
</table>

2. (i) The interest rates prescribed above, assume timely re-payment and interest payments and hence no further rebate in rates is to be allowed for timely payments.

(ii) These revised rates of interest will not be applicable to the loans and advances already sanctioned with specific terms and conditions. These revised terms and conditions are applicable to the loans and advances already sanctioned and to be sanctioned on or after 1st April, 2015.

(iii) These interest rates do not, however, apply to the loans and advances to Government servants and work advances to contractors for which interest rates are prescribed under separate orders.

3. In the event of default either in repayment of principal or interest, penal interest rate of 2.5% over and above the original rates will be levied.

4. Normally, loans should not be given to Private Sector Companies. In exceptional cases where such loans become necessary interest should be 1% to 2% higher than those prescribed for Public Sector.

5. **Other Terms and Conditions:** The instructions contained in Finance Department O.M. No. 6940/F, dated 20.3.2015 shall also be followed alongwith other terms and conditions while sanctioning loans and advances and its repayment etc. which are set out in the following paragraphs for facility of reference.
Public Sector Projects

(A) For new installations or expansion of existing institutions:

(a) The terms and conditions of loans should be fixed with reference to the financial picture presented in the approved project report. (Once the pattern is settled, there should be no change except with the specific concurrence of Finance Department for reasons to be stated in writing).

(b) The capital requirements of a project should include adequate provisions for interest payment on borrowings during the period of construction (as specified in the project report). The interest on loans due during the period of construction will be allowed to be capitalised to the extent of the provisions made for this purpose in the approved project report. In other words, while interest on loans advanced to an undertaking during the period of construction will be notionally recovered by allowing its capitalisation, the payment of interest should effectively commence after the construction period is over.

(c) The repayment of principal should ordinarily commence one year after the project commences production, the number of instalments being determined with reference to the financial projections and repaying capacity specified in the project report. Requests for further moratorium will be considered only in exceptional cases where the project report has specified any special circumstances that may necessitate a longer period of moratorium and has indicated clearly what staggering of repayment would be needed over the necessary break period. The period of loans sanctioned against capitalised interest during the period of construction may also be on the same terms and conditions as are applicable to loans provided for financing the project costs.

(d) A suitable period of moratorium subject to a maximum of five years from the date of drawal of the loans may be allowed for the repayment of instalments of principal, having regard to the nature of the project, the stage of construction etc. The period of moratorium should not, however, extend in any case, beyond two years from the date of project going into production, or in the case of programmes of expansion, beyond two years from the date of expanded project coming into operation.

(B) For meeting working capital requirements:

The undertakings are expected to obtain their cash credit requirements from the Banks by hypothecating their current assets (such as stock of stores, raw materials, finished goods, work-in-progress, etc.). Where the entire working capital requirements cannot be raised in this manner
requests from Public Sector Undertakings for funds for meeting working capital requirements should be' considered only to the extent the same cannot be raised from the Banks.

6. General:

(A) Repayment Period

(i) The period for repayment of loans for all parties should be fixed with due regard to the purpose for which they are advanced and it should be restricted to the minimum possible. Normally, no loan should be granted for a period exceeding 12 (twelve) years. Where a longer period for repayment is sought, prior concurrence of the Finance Department will be necessary for fixing the period.

(ii) The repayment of a loan should normally commence from the first anniversary date of its drawal or on expiry of the period of moratorium, as the case may be. The recovery should ordinarily be effected in annual equal instalments of principal.

(iii) The period of repayment of working capital loans should preferably be restricted to two or three years. In no case, however, the period of these loans should exceed 5 (five) years.

(B) Moratorium:

Subject to exceptions made in respect of public sector projects, a suitable period of moratorium towards repayment might be agreed to in individual cases having regard to the project for which the loans are to be utilised. However, no moratorium should ordinarily be allowed in respect of interest payment on loans. Administrative Departments may with the approval of Finance Department allow moratorium on repayment of principal wherever considered necessary up to a maximum period of 2 (two) years.

(C) (i) Repayment before due date:

Any instalment paid before its due date may be taken entirely towards the principal provided it is accompanied by payment towards interest due up to date of actual payment of instalment; if not, the amount of the instalment will first be adjusted towards the interest due for the preceding and current periods and the balance, if any, will alone be applied towards the principal. Where the payment of the instalment is in advance of the due date by 14 days or less, interest for the full period (half year or full year as the case may be) will be payable.
(ii) **Pre-payment premium**: Prepayment premium of 0.25% on the loans with residual maturity of less than 10 years and 0.50% for the loans with residual maturity of 10 years and above, shall be charged.

**(D) Defaults in re-payment/ interest payment:**

(i) In the event of a default in repayment of loan/ interest payment, the recovery of interest at penal rate may not be waived unless there are special reasons justifying a waiver. However, a decision in this regard will be taken by the Finance Department. Even in such cases, a minimum of 0.25% should be recovered from the defaulting party as penalty.

(ii) The penal rate of interest is chargeable on the overdue instalments of principal and/ or interest from the due date of their payment to the date preceding the date of actual payment.

(iii) Whenever a fresh loan is to be sanctioned to a borrower who has earlier defaulted, the loan sanctioning authority must consider the question of recovery of defaulted dues. All releases to Public Sector Undertakings against budgeted outlays should be made only after adjusting the defaults, if any, pertaining to repayment of loans and interest. If for special and exceptional reasons such adjustments are not possible, specific concurrence of Finance Department should be obtained, before release of fresh loans.

However, no request for waiver/postponement of instalments on any ground whatsoever will be accepted, except in cases of companies referred to BIFR or in respect of those companies which have incurred cash losses for last three years.

**(E) Requests for modification of terms of loans:**

(i) Borrowers are required to adhere strictly to the terms settled for loans made to them and modifications of these terms in their favour can be made subsequently only for very special reasons. Requests for modification of terms may relate to increase in the period of a loan or of initial moratorium period towards repayment, or waiver of penal interest or reduction in or waiver of normal rate of interest. These cases are to be considered in consultation with Finance Department. While referring such cases, the impact of the modifications on the estimates of repayment/ interest which have gone into the Budget and Government's resources position should be succinctly brought out by the Administrative Department.
(ii) In examining proposals for modification of the period of the loan, the interest rate at which the loan was sanctioned should also be reviewed.

In the case of a loan of which repayment has already commenced the revised rate of interest should be applied ab initio only to the residuary portion of the loan outstanding on the date of extension of its period.

(F) Loans sanctioned at concessional rates:

(i) The rate of interest to be charged is prescribed by the State Government as laid down under Rule 208 of Orissa General Financial Rules Vol.-I. The State Government in deserving cases may sanction loans at concessional rates or sanction interest free loans. In cases where loans are sanctioned at a concessional rate, it should be made conditional upon prompt repayment of principal and payment of interest thereon by the borrower. In case of default interest may be charged at the normal rate.

(ii) In cases where loans are sanctioned interest free, prompt repayment should be made a condition for the grant of interest free loans. That is to say, the sanction letter in such cases should provide that in the event of any default in repayment, interest at rates prescribed by Government from time-to-time will be chargeable on the loans.

(G) Miscellaneous:

A standard form prescribed for Issue of loan sanctions should ordinarily be followed.

(i) The date of drawal of a loan by the borrower will be date on which he received cash, cheque or bank draft from the Drawing and Disbursing Officer. It should be ensured that the time lag between the date of obtaining the cash/ cheque/ bank draft and its disbursement/ delivery/ despatch to the payee is reduced to the minimum. Where the cheque or bank draft is sent through post, the date of posting should be treated as the date of disbursement of the loan. Disbursement of the loan may preferably be made electronically to the bank account of the borrowing organization/borrower so as to minimize the time lag between the date of drawal of the loan and its actual disbursement to the payee. The Drawing and Disbursing Officer should invariably intimate the date of payment to the Accountant General (A&E), Odisha to enable the latter to make a suitable note in his records.
(ii) Departments are required to keep close watch on timely repayments of loans advanced by them and recovery of interest thereon. Notice to be given to the borrowers a month in advance of the due date of payment of instalment of the principal and/or interest thereon. The borrower should not however be given any advantage in the event of non-receipt of such a notice.

(iii) Repayments/interest payments due from the loanees should also be reviewed at least quarterly, and where any default has occurred, a fresh notice should be served on the borrower to arrange payment with penal/higher rate of interest.

By order of the Governor

Sd/-

(R. Balakrishnan)
Additional Chief Secretary, Finance
NOTIFICATION

Sub: Amendment to the Consolidated Sinking Fund of Government of Odisha.

In pursuance to the consultation with the Reserve Bank of India, the Government of Odisha is pleased to make the following Amendment to the Consolidated Sinking Fund Scheme hereinafter referred to as the Scheme notified vide Notification No-8995/F., dated 13.03.2012.

**Amendment 1 of clause 4 (d)**

such that the availment of SDF under this provision does not exceed the Normal WMA limit fixed by the Bank - to be deleted.

**Amendment 2 of clause 8**

The accretions to the Fund shall be invested in Government of India Dated Securities, Treasury Bills, Special Securities of the GoI and State Development Loans of other States of such maturities as the Bank may determine from time to time in consultation with the Government.

**Amendment 3 of clause 8(b)**

(b) The Bank will make available the securities for investment (either from its own investment portfolio or - to be deleted) by acquiring the securities from the secondary market, without loading any charge other than that inditing in paragraph 10.

All other provisions of the aforesaid Scheme for Constitution and Administration of the Consolidated Sinking fund of Government of Odisha shall continue to be in force and effect.

By order of the Governor

Sd/-

(Tuhin Kanta Pandey)
Principal Secretary to Government