COMPILATION OF IMPORTANT CIRCULARS AND ORDERS ISSUED BY FINANCE DEPARTMENT

2018-19

FINANCE DEPARTMENT
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FINANCE DEPARTMENT
PREFACE

It has been the endeavor of Finance Department to prepare a 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 my sincere thanks to different Branches of Finance Department for making available the orders/instructions issued from their respective Branches to Codes Branch for the publication of this Compendium of Circulars. 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 am sure, this compendium will be found useful by all concerned.

Ashok K. K. Meena
Principal Secretary to Government
Finance Department

Bhubaneswar
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MATTERS RELATING TO BUDGET
Sub: Clarification on eligibility of Government officers to avail of Government vehicles for commuting from Bhubaneswar to Cuttack or vice-versa

Government officers were first allowed to avail Government vehicle for commuting from Bhubaneswar to Cuttack or vice-versa at the rate of recovery of Rs.1500/- per month over and above the rate of recovery for private use of the Government vehicle by such officers from their monthly salary bills w.e.f. 01.04.2007 vide F.D. O.M. No.9851/F dated 07.03.2007. This rate of recovery was subsequently revised from Rs.1500/- to Rs.3000/- w.e.f. 01.06.2012 vide F.D. O.M. No.24442/F dated 29.06.2012 and, then, from Rs.3000/- to Rs.6000/- w.e.f. 01.07.2016 vide F.D. O.M. No.19541/F dated 13.07.2016. This is over and above the rate of recovery of charges for use of official vehicle for private purposes as revised in para-1 of the above OM.

2. Now clarifications have been sought from different quarters on the eligibility of Government officers to avail the facility of use of Government vehicles for commuting from Bhubaneswar to Cuttack or vice-versa. After due examination it is clarified that Government officers entitled for individual earmarked Government vehicles would be eligible to avail such facility of using Government vehicles for commuting from Bhubaneswar to Cuttack or vice-versa.

Sd/-

Principal Secretary to Government
From
Sri T.K. Pandey, I.A.S.
Additional Chief 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 2018-19 and Budget Estimates for 2019-20 are 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 2018-19 and Budget Estimates for the financial year 2019-20.

2. The Odisha Fiscal Responsibility and Budget Management (FRBM) Act, 2005 mandates to generate revenue balance and contain the Fiscal deficit within 3% of GSDP. Additional borrowing of 0.5% of GSDP over and above the normal limit of 3% of GSDP is allowed if 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.
3. This necessitates rationalization and prioritization of revenue expenditure as well as augmentation of revenue receipts. The Budget is to be formulated within the stipulations of FRBM Act as well as Annual Borrowing Ceiling communicated by Government of India.

4. Consequent upon rationalization of Centrally Sponsored Schemes and change in sharing pattern of the CSS vide NITI Aayog Office Memorandum No-O-11013/02/2015 – CSS & CMC Dated 17th August, 2016, Core of Core Schemes will be fully funded by Centre, 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. This requires the State Government to allocate substantially higher resources towards State share of Centrally Sponsored Schemes (CSS).

5. 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 Saharanachal Bidyutikaran Yojana, Mukhya Mantri Sadak Yojana, Socio-Economic Transformation and Upliftment (SETU) Yojana, Biju Setu Yojana, Madhubabu Pension Yojana, Mukhyamantri Kalakara Sahayata Yojana, Gangadhar Meher Sikhya Manakbrudhi Yojana, Mo School Abhiyan, Mukhya Mantri Swasthya Seva Mission, Nirmaya, Sishu O Matru Mrityuhara Sampurna Nirakaran Abhiyan (SAMPURNA), Swasthya Sahaya, KHUSHI, NIDAN, NIRMAL, Digital Health, Buxi Jagabandhu Assured Water Supply to Habitations (BASUDHA), Urban Transformation Initiative (UNNATI), Odisha Urban Housing Mission-AWAAS, Mukhyamantri Mahila Sashaktikarana Yojana, Odisha Distribution System Strengthening Programme (ODSSP), 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.

6. Moreover, the State Government has implemented recommendations of 7th Pay Commission for payment of salary and pension to the State Government employees and pensioners in revised scales. This has resulted in substantial increase in expenditure on account of salary. In order to achieve Revenue balance during 2019-20, unproductive revenue expenditure is to be curtailed. Keeping all these in view, utmost care is to be taken while preparing the Revised Estimates for 2018-19 and Budget Estimates for 2019-20.

7.1 **Revised Estimates of Receipts, 2018-19:**

(i) Pre-actuals of the State’s revenue receipts for the year 2017-18 have been made available to the State Government by the Accountant General (A&E), Odisha. The Revised Estimates for 2018-19 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 outlay for Programme Expenditure for the year 2018-19 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 1.04.2018, recovery fallen due during 2018-19 in respect of loans sanctioned by Government to PSUs, Cooperatives, Local Bodies and Government servants etc. should be furnished in proforma at **Annexure-I (A)**.

7.2 **Budget Estimates of Receipts for 2019-20:**

(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 2019-20, the factors indicated in para-6.1 (i) may also be taken into account. In no case, the estimates of Own Tax revenue for the year 2019-20 shall be less than 15% over the 2018-19 (Revised Estimates). Estimates of revenue receipts for 2019-20 should be shown in **Annexure-I**.

(ii) Revenue Estimates for 2019-20 should indicate anticipated receipts from additional resource mobilization measures implemented or likely to be implemented during 2019-20.
(iii) Non-Tax Revenue is estimated to grow @ 7%-8% as per the Medium Term Fiscal Plan (MTFP). 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/Co-operatives/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/Co-operatives/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.

**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 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, due to marginal recovery in demand of Iron ore in international market, the price is now looking up, which is reflected in the mining revenue realized during the current year. Accordingly, the mining revenue for 2019-20 (Budget Estimates) should be estimated with growth of at least 10% over the revised estimates for 2018-19.

**Receipts from Forestry Sector** : This was another major source of revenue which has shown wide fluctuations in collection. However, due to the 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 5 years. The revenue from the source has now stabilized at a lower level. Accordingly, the forest revenue for 2019-20 (Budget Estimates) should be estimated with growth of at least 10% over the Revised Estimates.

**Receipts 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 using energy efficient pumping system, house-hold metering, timely revision of rates etc. to improve efficiency and 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 Nandan kanan 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 01.04.2018 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 favor 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 2019-20 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 2019-20 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% of GSDP. 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%. 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. Under the present interest rate regime, the State is rather inclined to prefer Project linked borrowing from NABARD, LTIF, External Donor Agencies, Open Market loan and loan from GPF to other sources 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 2018-19. 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 Long Term Irrigation Fund (LTIF) of NABARD. 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 2019-20 (Budget Estimates). Departments will provide information as per **Annexure-XVII**.

**Net SLR based Market Borrowings:** In order of preference it is preferable to have more back to back EAP loans, RIDF Loans from NABARD, LTIF Loans from NABARD for identified AIBP Projects, 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.

**7.3 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. This necessitates prompt follow-up action to expedite collection either through legal or administrative measures.

(ii) Collection of arrears up to October, 2018 in respect of items of tax and non-tax revenue receipts, need to be indicated along with anticipated arrears to be collected during the current year. The arrear position as on 01.04.2018 and the expected receipt therefrom during 2018-19 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 2016-17 to be attached to **Annexure-II & III** (Tax & Non Tax Revenue).

**7.4 Priority areas for augmentation of revenue while preparing Revised Estimates for 2018-19 and Budget Estimates for 2019-20**

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

(i) Revenue likely to accrue on compliance to the observations of C&AG in their Report for 2016-17 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 recommended/ 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.


8.1 Revised Estimates of Expenditure for 2018-19

The Revised Estimates for 2018-19 should be arrived at by adding up the actuals of first seven months (April – October, 2018) and the requirements of the next five months, based on an appropriate calculation, such as the actuals of the corresponding five months of the previous year, with due allowance for the special features that prevailed during that period and those that are anticipated in the current year. The Finance Department needs to ensure that the Revised Estimates of Expenditure for 2018-19 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, 2018-19 issued vide Finance Department letter No.23219/F dated 13.07.2018 may be referred to.

8.2 Expenditure for 2019-20 (Budget Estimates) – Broad Guidelines

The Budget Estimates, 2019-20 would also be prepared in the new structure. With the elimination 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 can be better realized in a multi-year budgeting framework with medium term projection for each sector.

8.2.1 Estimation and Allocation of Budgetary Resources:

After completion of the exercise of estimation of resources for the Department-wise ceiling for Establishment, Operation & Maintenance (EOM) 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 estimation of financial resources for Programme Expenditure in 2019-20 (Budget Estimates). 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 firm 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.

8.2.2 Priority Areas for Budgetary allocation

(i) Increase in capital outlay with emphasis on completion of ongoing investment projects/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.

8.2.3 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 (DMF), compensation to the State under Section 21(5) of the MMDR Act deposited with Odisha Mineral Bearing Areas Development Corporation (OMBADC), CAMPA Fund,
Welfare cess for construction workers & other cesses, different funds under various sectoral policies, Corporate Social Responsibility obligation etc.

9. **Guidelines for preparation of estimates of Establishment, Operation and Maintenance (EOM) Expenditure:**

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

(i) The State Government have revised pay and pension of State Government employees and pensioners as per ORSP Rules, 2017. The impact of revision and the requirement of funds thereof need to be assessed and the proposals for salary are to be submitted as per the ORSP Rules, 2017 for 2019-20 (BE). 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 (as per pay matrix of ORSP Rules, 2017).

(vi) Provision of **DA @ 15% of Basic Pay** should be made for 2019-20. However, additional DA dose, if any, to be released during 2019-20, shall be worked out in Finance Department keeping in view the availability of resources.

(vii) House Rent Allowance may be provided @ 12% of the (Basic Pay as per ORSP Rules, 2017) or the double the actual house rent being paid during 2018-19, whichever is less.

(viii) In order to make adequate provision for salary in the Budget Estimates for 2019-20, 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 MACPS (as per ORSP Rules, 2017), if any, shall also be mentioned for assessment of the total requirement on account of salary.

(x) Requirement on account of arrear would be worked out and necessary provision would be made by Finance Department.

9.2 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 and requirement for full financial year 2019-20. The requirement should be worked out in the revised rate as per ORSP, 2017. This should be shown separately as consolidated pay for contractual appointees. Requirement on account of arrear would be worked out and necessary provision would be made by Finance Department.

(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-9.1 and should not be included under para-9.2.

9.3 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)”.

9.4 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.

9.5 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 2018-19. The variations between 2018-19 (Budget Estimates), 2018-19 (Revised Estimates) and 2019-20 (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, 2018 with grantee/loanee bodies which receive more than ₹1.00 crore grants/loans during 2017-18 (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 2017-18 and 2018-19 and likely level of expenditure during 2019-20. 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 2019-20. 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 be changed and such expenditure should be provided and borne from this unit.**

(xii) Provision for RCM

The provision of RCM for 2019-20 should be taken at par with the provisions of 2018-19.

(xiii) Provision for Motor Vehicles

Provision under Motor Vehicle will be taken at an increased rate of 10% over the original Budget Estimates for 2018-19. 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, 2019-20 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 as per necessity for discharging public services. The guidelines for hiring of vehicles with entitlements and rates is brought out in FD OM No-27037/F dated 08.10.2015 read with OM No.34085/F dated 29.09.2012. Provision for hiring of vehicles may be proposed as per the above circular. Provision for purchase/ hiring of vehicles is to be made under the unit “MV”.

(xiv) LTC

Provision for LTC for 2019-20 (Budget Estimates) shall be taken at par with the provisions of 2018-19.

(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 Government 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:

i. All Government Offices will not be required to pay any 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.

ii. 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.

iii. 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 2019-20. In addition to ensuring adequacy of provision for maintenance of capital assets, Administrative Departments concerned are required to put in place appropriate institutional reforms for effective and productive utilization of the budgeted provision for Operations & Maintenance (O&M). Towards this end, the Departments concerned should endeavour to bring about **Annual Maintenance Plans (AMPs)** setting out, *inter alia*, the following:

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

(b) Such annual maintenance plans should be formulated by the Departments concerned (Works Department, 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 2019-20. 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 2018-19.
9.6 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, OMBADC 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 7 months of the current financial year and requirement for the financial year 2019-20. 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 2019-20.

10. **Programme Expenditure**

(i) The ceiling for Programme Expenditure under various sectors and the Department-wise ceiling for 2019-20 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 proposed for the year 2019-20 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 2018-19 and 2019-20 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 2018-19 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-9 is to be followed for estimation of requirement for the year 2019-20.

(vii) 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.

11. 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.

12. **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) Accordingly, all 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.

13. **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. 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 2019-20 is to be prepared and brought out in the expanded form of Odisha Budget at a Glance, 2019-20. 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.

14. Utilization Certificate (UC) for Central Sector Schemes and Centrally Sponsored Schemes (CSS)

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 certificates submitted to Government of India etc. shall be worked out in Annexure-XIX. UC against Central Assistance received till the end of 2017-18 should be submitted by 31.12.2018, 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 2018-19 and, thereafter, from different Ministries of Government of India.

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

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

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

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

(iii) Disclosures Statement which will specify:

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

16. Information relating to additional statements on committed liabilities.

(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.


(i) 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 claim for payment in Treasury under computerized Integrated Financial Management System (IFMS).

(ii) On receipt of sectoral outlay for Programme Expenditure for 2019-20 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.

18. 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 women and girls.

(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 and the percentage of women/girls beneficiaries should 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 2019-20” 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 Budget at a Glance, 2019-20.

19. 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 expanded form of the Budget at a Glance. 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.

20. **Outcome Linked Budget**


It is proposed to prepare Outcome Budget for 27 major spending Departments of Social and Economic service sector for the Financial Year 2019-20. 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 2019-20 would be brought out separately.

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

Para-10.161 & 10.162 of the recommendations of the 13th Finance Commission with reference to para-10.110 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 2019-20 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 2019-20 observing 13th Finance Commission guidelines.

22. **Process for Submission of Budget Proposal**

For preparation of Annual Budget, 2019-20, proposals from DDO level to Controlling Officers and from Controlling Officers to Administrative Departments would be submitted in IFMS platform. Accordingly, the proposals for Annual Budget, 2019-20 are to be submitted as per the following process:

(i) The Administrative Expenditure, Disaster Response Funds (in case of Demand 42) and Transfers from State (in case of Demand – 13 & 17) parts of the budget proposal are 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. All the Annexures may be prepared in the IFMS by choosing the appropriate Annexure format.

(ii) Similarly, Programme Expenditure proposals for the Revised Estimates, 2018-19 and Budget Estimates, 2019-20 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 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) 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.

23. **Time Schedule**

A lot of information is to be collected and compiled before the budget is placed before OLA along with documents as per FRBM Act, 2005 and rules made thereunder. Hence, budget documents are to be prepared in a tight time schedule. Therefore, all Departments and Controlling Officers are required to submit the required information online in annexures to Finance Department latest by 15.12.2018. **Similarly, the Programme Expenditure proposals for** Budget Estimates for 2019-20 shall be submitted to Planning and Convergence Department online by
15.12.2018. 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.

**Enclosures:** List along with proforma.

Yours faithfully,

Sd/-

Additional Chief Secretary to Government
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ANNEXURE - I

(See para - 7.1 & 7.2)

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__________________________

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</table>
ANNEXURE-I A
(See para - 7.1)

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></th>
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</tr>
</thead>
<tbody>
<tr>
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<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 - 7.2)

**DETAILS OF BUDGET ESTIMATE FOR LOANS RECOVERY FOR 2019-20**

(SEPARATE STATEMENT FOR EACH MINOR HEAD)

(Rs in Trs)

<table>
<thead>
<tr>
<th>Head of Accounts detailed head-wise</th>
<th>Total recovery due in 2018-19</th>
<th>Recovery to be made during 2018-19</th>
<th>Likely to be outstanding as on 1.4.2019 (2-3)</th>
<th>Recovery fell due/likely to fall due as current demand during 2019-20</th>
<th>Total amount due for recovery during 2019-20 (Budget Estimate for 2019-20)</th>
<th>Total (6+7)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Out of Arrear</td>
<td>Out of Current Demand</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><em>(1)</em></td>
<td><em>(2)</em></td>
<td><em>(3)</em></td>
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<td><em>(5)</em></td>
<td><em>(6)</em></td>
<td><em>(7)</em></td>
</tr>
</tbody>
</table>
# ANNEXURE - IC

(See para - 7.2)

## DETAILS OF BUDGET ESTIMATES FOR GUARANTEE FEES AND DEVIDENDS FOR 2019-20

<table>
<thead>
<tr>
<th>Name of the Organisation / PSU</th>
<th>Arrear as on 01.04.2018</th>
<th>2018-19 (RE)</th>
<th>2019-20 (BE)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Guarantee Fees</td>
<td>Devidends Receivable</td>
<td>Guarantee Fees</td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
</tbody>
</table>
## ANNEXURE-II

(See para - 7.3)

### TAX REVENUES RAISED BUT NOT REALISED

(Principal Taxes)

(As at the end of the Year 2017-18)

<table>
<thead>
<tr>
<th>Major Head</th>
<th>Description</th>
<th>Amount under dispute</th>
<th>Amount not under dispute</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Over 1 year but less than 2 years</td>
<td>Over 2 year but less than 5 years</td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
</tbody>
</table>

### (Rs. In Crore)

<table>
<thead>
<tr>
<th>Collection made upto October, 2018 out of Col.-7</th>
<th>Collection likely to be made out of Col.8 during November, 2018 to March, 2019</th>
<th>Collection likely to be made out of Col.12 upto October, 2018</th>
<th>Anticipated Arrear Collection during 2018-19</th>
<th>Amount likely to remain outstanding as on 31.03.2019</th>
<th>Expected collection of arrears in 2019-20 out of Col.19</th>
</tr>
</thead>
<tbody>
<tr>
<td>14</td>
<td>15</td>
<td>16</td>
<td>17</td>
<td>18</td>
<td>19</td>
</tr>
</tbody>
</table>

### Collection made upto October, 2018 out of Col.-7

Collection likely to be made out of Col.8 during November, 2018 to March, 2019

Collection likely to be made out of Col.12 upto October, 2018

Anticipated Arrear Collection during 2018-19

Amount likely to remain outstanding as on 31.03.2019

Expected collection of arrears in 2019-20 out of Col.19

| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
ANNEXURE-III

(See para - 7.3 & 15)

ARREARS OF NON-TAX REVENUE
(As at the end of the year 2017-18)

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

Collection made upto October, 2018 out of Col.7
Collection likely to be made during November, 2018 to March, 2019 out of Col.7
Anticipated Arrear collection during 2018-19
Amount likely to remain outstanding as on 31.03.2019

<table>
<thead>
<tr>
<th>Demand No.</th>
<th>Collection made upto October, 2018 out of Col.7</th>
<th>Collection likely to be made during November, 2018 to March, 2019 out of Col.7</th>
<th>Anticipated Arrear collection during 2018-19</th>
<th>Amount likely to remain outstanding as on 31.03.2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>(8)</td>
<td>(9)</td>
<td>(10)</td>
<td>(11)</td>
<td>(10-7)</td>
</tr>
</tbody>
</table>
Annexure-IV
(See para - 7.2 )

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 31.03.2018-

1. Govt. loans outstanding as on 31.3.2018 -

2. Defaults in respect of dues up to 31.3.2018 if any -

3. Recoveries during 2018-19 (upto October, 2018) -
   (a) Current dues
   (b) Defaulted dues

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

Signature
Designation
Date:
Annexure-V
(See para - 7.2 )

**REVENUE RECEIPTS - DIVIDENDS**

<table>
<thead>
<tr>
<th></th>
<th>Actuals</th>
<th>Profit after Tax</th>
<th>Total Equity as on 31.03.2018</th>
<th>Equity holding of GoO as on 31.03.2018</th>
<th>2018-19</th>
<th>2019-20</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2015-16</td>
<td>2016-17 2017-18</td>
<td>2016-17 2017-18</td>
<td>BE</td>
<td>RE</td>
<td>BE</td>
</tr>
<tr>
<td></td>
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</tr>
</tbody>
</table>

(Rs. in TRs.)

Department -
Name of the PSU -

**ESTIMATES -**

2018-19 Budget
2018-19 Revised
2019-20 Budget

---

Signature
Designation
Date:
### ANNEXURE - VI

(See para - 9.1)

#### EMPLOYEES SANCTIONED STRENGTH (AS ON 31.07.2018)

<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/TLR</th>
<th>Grand Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
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</tr>
</tbody>
</table>

#### EMPLOYEES VACANCY POSITION (AS ON 31.07.2018)

<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/TLR</th>
<th>Grand Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
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</tr>
</tbody>
</table>

#### MEN IN POSITION (AS ON 31.07.2018)

<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/TLR</th>
<th>Grand Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
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</tr>
</tbody>
</table>
**ANNEXURE – VII**

*(See para - 9.1)*

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

<table>
<thead>
<tr>
<th>Sanctioned posts as on 1.3.2018</th>
<th>Vacant posts as on 01.03.2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Grade A (2) Grade B (3) Grade C (4) Grade D (5) Total</td>
<td>(6) Grade A (7) Grade B (8) Grade C (9) Grade D (10) Total</td>
</tr>
<tr>
<td>Admin. Expr.</td>
<td></td>
</tr>
<tr>
<td>Prog. Expr.</td>
<td></td>
</tr>
<tr>
<td>Disaster Response Fund</td>
<td></td>
</tr>
<tr>
<td>Transfers from State</td>
<td></td>
</tr>
<tr>
<td>Total:</td>
<td></td>
</tr>
</tbody>
</table>

**Vacancy anticipated from 1.3.2018 to 28.02.2019**

<table>
<thead>
<tr>
<th>Grade A</th>
<th>Grade B</th>
<th>Grade C</th>
<th>Grade D</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>(12)</td>
<td>(13)</td>
<td>(14)</td>
<td>(15)</td>
<td>(16)</td>
</tr>
</tbody>
</table>

Total posts identified for abolition (11 + 16) |

<table>
<thead>
<tr>
<th>Total posts abolished against Col. 17</th>
<th>Balance identified posts to be abolished (18-19)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(17)</td>
<td>(18)</td>
</tr>
</tbody>
</table>

**Men in Position as on 28.02.2019 for whom budget provision proposed in 2019-20**

<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 9.1)

**DEPARTMENT-WISE INFORMATION ON CONTRACTUAL EMPLOYEES AS ON 01.03.2018**

**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</th>
<th>Scale of pay of the post</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>Direct Engagement</td>
<td>Engagement through service provider / agency</td>
<td>(Rs. In Trs.)</td>
<td></td>
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</table>
**ANNEXURE IX**  
(See para 9.3)  
**ESTIMATES OF GRANTS-IN-AID**  
(AE, PE, DRF, TFS SEPARATELY)

<table>
<thead>
<tr>
<th>Scale of Pay</th>
<th>Total sanctioned and approved strength</th>
<th>No. of Vacancies as on 1.3.2018</th>
<th>Sharing pattern by State Govt.</th>
<th>RE for 2018-19</th>
<th>Estimate of current salary for 2018-19</th>
<th>Arrears salary if any; give the particulars</th>
<th>Additionality on account of RACP</th>
<th>Total estimates for 2019-20 (11+12)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
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<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6) (7) (8) (9) (10) (11) (12) (13) (14)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(a) Teaching posts  
(b) Non-Teaching posts  
(c) Total (a+b)

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

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

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

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

5. Agriculture & FE Deptt./Industry Deptt./H & FW Deptt. and other Departments providing Grants-in-aid for salary are also to furnish.
**Annexure –IXA**  
(See para · 9.3 )  

(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 
Administrative Expr. / Programme Expr. / Disaster Response Fund/ Transfers from State

<table>
<thead>
<tr>
<th>No. of schools/Colleges receiving GIA</th>
<th>No. of employees receiving GIA in respect of those Schools / Colleges</th>
<th>Current requirement in the pre-revised scale per annum.</th>
<th>Arrears in the pre-revised scale, if not paid, &amp; carried over to 2019-20</th>
<th>Total for 2019-20 in the Pre-revised scale (3+4)</th>
<th>Differential amount of salary on the revised scale of pay for the year 2019-20 only</th>
<th>Arrear differential pay in the revised scale upto 31.03.2019</th>
<th>Total differential arrear (6+7)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
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<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
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<td>(8)</td>
</tr>
</tbody>
</table>

(Rs. in Trs.)
**ANNEXURE-IX B**

(See para - 9.3 )

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 Administrative Expr. and Programme Expr. )

<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 1/3&lt;sup&gt;rd&lt;/sup&gt;</td>
<td>No. receiving 2/3&lt;sup&gt;rd&lt;/sup&gt;</td>
<td>No. receiving full.</td>
</tr>
<tr>
<td>(1)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Vacant posts if any receiving GIA as on 01.03.2018

<table>
<thead>
<tr>
<th>Vacant posts abolished by 30.10.2018</th>
<th>Men in position as on 01.11.2018</th>
<th>Vacant Posts anticipated to be abolished as on 28.02.2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teaching</td>
<td>Non-teaching</td>
<td>Total (11+12)</td>
</tr>
</tbody>
</table>

Men in position as on 28.02.2019 after abolition of the vacant posts indicated in Col.22

| Annual requirement of Grant-in-Aid salary for men in position as in Col.25 |
| Remarks |
|-----------------------------------------------|-----------------------------------------------|
| Teaching | Non Teaching | Total (23 +24) | Teaching | Non Teaching | Total (26+27) | (23) | (24) | (25) | (26) | (27) | (28) | (29) |
ANNEXURE – X
(See para - 9.4)

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 01.03.18</th>
<th>Post abolished after 01.03.18</th>
<th>New addition after 01.03.18</th>
<th>Present Strength (5 – 6 +7)</th>
<th>Budget Provision for salary/wages during 2018-19 (Head of account wise)</th>
<th>Budget Provision proposed for 2019-20 (Head of account wise)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
<td>(9)</td>
<td>(10)</td>
</tr>
</tbody>
</table>

(i) Work – Charged

(ii) N.M.R.

(iii) D.L.R
### Annexure - XI

(See para - 9.5)

**Unspent Balance of Grant/ Loan Sanctioned in 2017-18**

**Name of the Department**

<table>
<thead>
<tr>
<th></th>
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<tbody>
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</tr>
</tbody>
</table>
## ANNEXURE— XII

(See para - 9.5)

**(POSITION OF VEHICLES)**

<table>
<thead>
<tr>
<th>Category of Vehicles</th>
<th>No. of Vehicles in Administrative Expr.</th>
<th>No. of Vehicles in the Programme Expr.</th>
<th>Total both Administrative Expr. and Programme Expr. (2+6)</th>
<th>No. of Vehicles Condemned Category-wise</th>
<th>No. of Vehicles disposed of by Auction &amp; amount of sale proceeds deposited in Treasury</th>
<th>New Vehicles purchased either by replacement or new addition category-wise</th>
<th>No. of Vehicles in position (7+11)- 10</th>
<th>Reasons for (i) vehicles condemned and not put to auction and (ii) vehicles auctioned and sale proceeds not deposited (8-9) &amp; (9-10)</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(1)</td>
<td>(2)</td>
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<td>(9)</td>
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</table>

**ANNEXURE– XII**

(See para - 9.5)

**(POSITION OF VEHICLES)**
### ANNE XURE – XIII

### Minor Works Grant (Administrative Expenditure)

<table>
<thead>
<tr>
<th>Head of Department</th>
<th>Allotment for 2018-19 as distributed work-wise</th>
<th>Anticipated expenditure during current year 2018-19 work-wise</th>
<th>Detailed programme of work for 2019-20 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 2018-19</th>
<th>Balance amount required for completion</th>
<th>Amount proposed for Provision during 2019-20</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
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</tbody>
</table>
**ANNEXURE – XIV**

(See para - 9.5)

**Expenditure on Wages and Work-Charged Establishment (Administrative Expenditure) 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 2017-18</th>
<th>No.of posts existing during 2018-19 (designation-wise)</th>
<th>No posts to be taken in 2019-20</th>
<th>Scale of Pay</th>
<th>Total Pay of the holder of the posts as due and drawn for July 2018</th>
<th>Total Pay as estimated to be due for 2018-19 (R.E.)</th>
<th>Total pay estimated to be due for 2019-20</th>
</tr>
</thead>
<tbody>
<tr>
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**Wages –**
(Designation-wise)

**Work Charged Estt.**
(Designation-wise)

NMR/Job Contract etc.
**A N N E X U R E – XV**

(See para - 9.5)  
Proforma showing Maintenance of Capital Assets under Administrative Expenditure

**Designation of Controlling Officer :-**

<table>
<thead>
<tr>
<th>Major Head</th>
<th>Minor Head</th>
<th>Actual expenditure during 2016-17</th>
<th>Actual expenditure during 2017-18</th>
<th>Budget provision for 2018-19</th>
<th>Revised Budget for 2018-19</th>
<th>Budget provision required for 2019-20</th>
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</thead>
<tbody>
<tr>
<td>(1)</td>
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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 Administrative Expr. discussion.
### A N N E X U R E –XVI

(See para - 10)

**NEW WORKS**

(State Sector Schemes/Central Sector Schemes/Centrally Sponsored Schemes separately)

(Rs. in Trs)

<table>
<thead>
<tr>
<th>Name of Works proposed to be taken up during 2019-20</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 2018-19.</th>
<th>Amount proposed for 2019-20</th>
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### INFORMATION ON EXTERNALLY AIDED PROJECTS (EAPs)

**Annexure-XVII**

*(See para - 7.2 & 10)*

#### A) On Going Projects

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**Total**

#### B) Projects in Pipe Line

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**Total**
### Annexure -XVIII

(See para - 7.2 & 10)

**Information on RIDF Projects**

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<th>Name of the Department</th>
<th>(A) Proposed Outlay</th>
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**Annexure -XVIII**

**Information on RIDF Projects**

**(B) Physical Target & Achievement**

<table>
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<tr>
<th>Tranche</th>
<th><strong>No. of Projects Sanctioned</strong></th>
<th><strong>No.of Projects completed by 31.03.2018</strong></th>
<th><strong>On going Projects (Col.2- Col.3)</strong></th>
<th><strong>Projects completed by 30.10.2018</strong></th>
<th><strong>Projects to be completed by 31.03.2019</strong></th>
<th><strong>Projects to be completed in 2019-20 [Col.4-(Col.5 + Col.6)]</strong></th>
<th><strong>Remarks</strong></th>
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### ANNEXURE - XIX

(See para - 14)

**PARTICULARS OF CENTRAL ASSISTANCE RECEIVED AND PROVISION REQUIRED UNDER CENTRAL SECTOR SCHEMES/CENTRALLY SPONSORED SCHEMES**

(Rs. in Crores)

<table>
<thead>
<tr>
<th>Name of the Scheme</th>
<th>Unspent C.A. as on 1.4.2017 including amount in Civil Deposit</th>
<th>C.A. Received during 2017-18</th>
<th>Expenditure incurred during 2017-18</th>
<th>Total Amount of UC furnished including arrear during 2017-18</th>
<th>Unspent as on 1.4.2018 including amount in Civil Deposit (2+3)-6</th>
<th>C.A. available for expenditure</th>
<th>Amount of UC furnished from 01.04.18 to 30.10.18</th>
<th>Balance U.C. pending as on 01.11.18 against Col.10 (10-13)</th>
<th>Reasons for non-submission of U.C. in full against Col.14</th>
<th>Expenditure incurred against Col.11</th>
<th>U.C. furnished upto 30.10.18 against Col.16 (16-17)</th>
<th>U.C. pending as on 01.11.18 against Col.19 (14+18)</th>
<th>Total U.C. pending as on 01.11.18 (14+18)</th>
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<td>(11)</td>
<td>(12)</td>
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</table>
# Annexure-XIX-A

(See para - 10)

Proposal for provision of fund under Centrally Sponsored Schemes (CSS)

(Rs. in crore)

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<td>State Share</td>
<td>Total</td>
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<td>ISOPOM - National Oil Seed and Oil Palm Mission</td>
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<tr>
<td>2</td>
<td>National Food Security Mission</td>
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<td>3</td>
<td>National Mission for Sustainable Agriculture</td>
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<td>4</td>
<td>National Mission on Agriculture Extension and Technology</td>
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<td>5</td>
<td>RKVY</td>
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<td>6</td>
<td>Integrated Waste Land Management Programme (IWMP)</td>
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<td>7</td>
<td>ISOPOM - National Oil Seed and Oil Palm Mission (Horticulture)</td>
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<td>8</td>
<td>National Horticulture Mission</td>
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<td>9</td>
<td>Education, Research and Training</td>
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<td>Rashtriya Uchhatara Siksha Abhiyan - RUSA</td>
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<td>11</td>
<td>Annapurna (NSAP)</td>
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<td>12</td>
<td>National Live Stock Management Programme</td>
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<td>13</td>
<td>Animal Health Care</td>
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<td>14</td>
<td>National Plan for Dairy Development</td>
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<td>15</td>
<td>Integrated Development of wild life habitats</td>
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<td>16</td>
<td>Project Tiger</td>
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<td>17</td>
<td>Project Elephant</td>
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<tr>
<td>18</td>
<td>National Plan For Conservation of Aquatic Eco-System</td>
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<td>National Afforestation Programme (National Mission for a Green India)</td>
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<td>Swachha Bharat Abhiyan</td>
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<td>National Urban livelihood Mission (NULM)</td>
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<td>Human Resource in Health and Medical Institution</td>
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<td>Non Communicable diseases - National Aids And STD Control Programme</td>
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<td>National Ayush Mission including Medicinal Plants</td>
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<td>National Handloom Development Programme</td>
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<td>Small Causes Courts - Grant-in-aid for Establishment of Gram Nyayalayas.</td>
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<td>National Land Reform Management Programme (NLRMP)</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>Mid-Day Meals</td>
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<td>Establishment of Model Schools in the Backward Blocks of the State</td>
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<td>Rajiv Gandhi Khel Abhiyan (RGKA) / PYKKA</td>
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### Annexure-XIX-A

**Proposal for provision of fund under Centrally Sponsored Schemes (CSS)**

(See para - 10)

(Rs. in crore)

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<td>Multi Sectoral Development Programme for minorities</td>
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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>Umbrella Scheme for Education of ST Students</td>
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<td>Pradhan Mnatri Adarsha Gram Yojana</td>
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<td>Infrastructure Development for destinations and Circuits</td>
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<tr>
<td>59</td>
<td>AIBP</td>
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<tr>
<td>60</td>
<td>Setting up State Resource Centre for Women under National Mission for Empowerment of Women</td>
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<tr>
<td>61</td>
<td>ICDS</td>
<td></td>
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</tr>
<tr>
<td>62</td>
<td>Integrated Child Protection Scheme (ICPS)</td>
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<tr>
<td>63</td>
<td>Rajib Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG)</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>64</td>
<td>NSAP</td>
<td></td>
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</tbody>
</table>

**NB:** The list is indicative. Any new CSS may be added to the list while submitting the proposal.
Annexure-XX

(See para 15)

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

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Name of the Project</th>
<th>Cost estimate as per Admin. approval</th>
<th>Source of Funding Administrative Expr./Programme Expr./Disaster Response Fund/Transfers from State/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 2019-20</th>
<th>Remarks</th>
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<td>(7)</td>
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<td>(9)</td>
</tr>
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</table>
# Annexure -XXI

(See para - 15)

## Details of Subsidies given in the Budget

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<td>(8)</td>
<td>(Rs. in TRs.)</td>
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</table>
Annexure -XXII
(See para - 15)

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

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Organisation to which Grant-in-Aid is sanctioned.</th>
<th>Sector Administrative Expr./Programme Expr./Disaster Response Fund/Transfers from State</th>
<th>Nature of Grant</th>
<th>Purpose for which GIA is given</th>
<th>Amount provided in 2017-18</th>
<th>Amount provided in 2018-19</th>
<th>Status of U.C.</th>
<th>Provision proposed in BE 2019-20</th>
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</table>
Annexure -XXII (A)
(See para - 9.6)

LOANS AND ADVANCES TO GOVERNMENT SERVANTS

<table>
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<tr>
<th>Sl. No.</th>
<th>Controlling Officer Details</th>
<th>Actual Disbursement of Loans and Advances to Government Servants</th>
<th>RE for 2018-19</th>
<th>BE for 2019-20</th>
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<tr>
<td></td>
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<td>2015-16</td>
<td>2016-17</td>
<td>2017-18</td>
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(Rs. in TRs.)
Annexure - XXIII

(See para - 15)

Tax Concession and Exemption

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<thead>
<tr>
<th>Sl. No.</th>
<th>Details of exemption/Concession</th>
<th>Revenue Forgone</th>
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<tbody>
<tr>
<td>(1)</td>
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(Rs.in Crore)
**Annexure -XXIV**

(See para · 15)

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>Name of the Department:--</th>
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</thead>
</table>

<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/Agency*</th>
<th>Latest Sanctioned/Estimated cost</th>
<th>Total Exp. incurred upto 31.3.2017</th>
<th>Total Exp. incurred during 2017-18</th>
<th>Total Exp. Expected to be incurred during 2018-19</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 2019-20</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
## ANNEXURE - XXV

(See para 15)

**GOVERNMENT GUARANTEE PROVIDED DURING THE YEAR 2015-16 TO 2017-18**

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<td><strong>2016-2017</strong></td>
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<td><strong>2017-2018</strong></td>
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</tbody>
</table>
### Annexure-XXVI

(See para - 15)

Statement showing details of transfer of funds to Local Bodies Panchayat/ Panchayat Samiti/ Zilla Parisad/ NAC/ Municipality/ Municipal Corporation under Programme Expenditure/Administrative Expenditure

**Head of Account :**

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<thead>
<tr>
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</tbody>
</table>
## ANNEXURE- XXVII

(See para - 16)

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

(As on 31.03.2019 )

(Rs. in Crore)

<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 current year</th>
<th>Balance Remaining</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Programme Expenditure</td>
<td>Administrative Expenditure</td>
<td>States Own Resources</td>
<td>Central Transfers</td>
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<td>I Accounts Payable *</td>
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</tr>
<tr>
<td></td>
<td>II State's Share in Centrally Sponsored Schemes</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td>III Liabilities in the from of transfer of Programme Expr.Schemes to Administrative Expr. Heads</td>
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</tr>
<tr>
<td></td>
<td>IV Liabilities Arising from Incomplete Projects</td>
<td></td>
<td></td>
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<td></td>
<td>V Others / Miscellaneous</td>
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</tbody>
</table>

* Accounts payable includes the committed liabilities in the form of Administrative salary expenditure, pensions, interest payments, accrued debt, bills pending for payments etc.
## ANNEXURE -XXVIII

(See para 16)

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

(As on 31.03.2019)

(Rs. in Crore)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Nature of the Policy Decision / New Scheme</th>
<th>Implication for</th>
<th>In Case of Recurring, Indicate the annual estimates of impact on net cash flows</th>
<th>Indicate the nature of Annual Expenditure in terms of</th>
<th>Likely Sources from which Expenditure on new Scheme to be met</th>
</tr>
</thead>
<tbody>
<tr>
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<td>permanent</td>
<td>Revenue</td>
<td>Capital</td>
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</table>

(See para - 16)
**ANNEXURE -XXIX**

(See para · 16)

**STATEMENT ON MAINTENANCE EXPENDITURE OF THE STATE IN FUTURE**

(As on 31.03.2019 )

(Rs. in Crore)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Grant</th>
<th>Heads of Expenditure</th>
<th>Programme Expr. / Administrative Expr.</th>
<th>Description / nomenclature of maintenance account head</th>
<th>Components of Expenditure</th>
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<tr>
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<td>Sub-Major Head</td>
<td>Minor</td>
<td>Sub-Head</td>
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<td>(4)</td>
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</table>
**ANNEXURE -XXIX (A)**
(See para - 16)

**LIABILITY ON ANNUITY PROJECTS**

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<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>
</tr>
</thead>
<tbody>
<tr>
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<td>From</td>
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**TOTAL**
## ANNEXURE -XXX
(See para - 19)

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

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<tr>
<td>03. Interest Payment</td>
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<tr>
<td>04. Subsidy</td>
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<tr>
<td>05. Grants</td>
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<tr>
<td>06. Social Sector Spending</td>
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</tr>
<tr>
<td>a. Education</td>
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<tr>
<td>b. Health &amp; Family Welfare</td>
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<td>c. Social Security Pension</td>
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<tr>
<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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<td>c. Energy</td>
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<td>d. Transport</td>
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<td>e. Rural Development</td>
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<td>f. Urban Development</td>
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<tr>
<td>g. Information Technology</td>
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<td>08. Grants for Creation of Capital Assets</td>
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<td>09. Total Capital Expenditure</td>
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### Annexure-XXXI

(See para - 18)

**PROFORMA FOR GENDER BASED BUDGETING**

**Part - A - 100% Women Specific Programmes**

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**Part - B - More than 30% Women Specific Programmes**

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### Annexure-XXXII
(See para - 20)

**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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</thead>
<tbody>
<tr>
<td></td>
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<td>Salary</td>
<td>Non-Salary</td>
<td>Total</td>
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</tbody>
</table>
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

***

No 34316/F,
FIN-BUD3-PD-0026/2012

Dated 01.11.2018

NOTIFICATION

Sub: Amendment to the scheme for Constitution and Administration of 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 insert the following sentence at the end of the clause 5 to the Consolidated Sinking Fund Scheme hereinafter referred to as the Scheme notified vide Notification No-8995/F., dated 13.03.2012.

“However, the State Government is at liberty of not contributing to the fund, if the balance is maintained at a level higher than 5% of the total liability of the State Government at the end of the previous year.”

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/-

Additional Chief Secretary to Government
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
***
No. 30511 /F. Date 22.09.2018
FIN-BUD1-BT-0006/2018

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

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

Sub: Admissibility of Expenditure relating to the provisions made in the Supplementary Statement of Expenditure for the year 2018-19 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 2018-19 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 Finance Department Letter No.14727/F Dt.30.04.2018 (Regulation of Expenditure out of the Annual Budget for the year 2018-19).

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 31.10.2018 and compliance should be reported to Finance Department by 06.11.2018. 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 \textbf{31.10.2018} and in case of Supplementary linked re-appropriation or additional allotment should be distributed by \textbf{15.11.2018}.

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 \textbf{31.10.2018}. The surrender and savings located has been freeze in IFMS and no more available for distribution. The concerned Departments are being intimated separately.

iv) In the Supplementary Statement of Expenditure, 2018-19, changes in classification have been made as per advice of the Principal Accountant General (A&E). In some cases provisions from Revenue units have been changed to Capital units and vice-versa. In such cases, actual expenditure incurred out of the provision made in 2018-19 (BE) is to be written back to the provision made in Supplementary Statement of Expenditure, 2018-19. Necessary Transfer Entry (TE) suggestion is to be sent by the Administrative Departments for the purpose to the Principal Accountant General (A&E).

v) Provision in the Supplementary Statement of Expenditure, 2018-19, has been made in some cases for Accounting Adjustment without cash outgo. Informal consultation with the O/o the Accountant General (A&E) 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 Officer in charge of the Book section.

vi) The process of issuance of sanction orders for release of funds as well as surrender of provisions should be completed by \textbf{31.01.2019} 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 2018-19 shall be \textbf{15.03.2019} for claims under other contingencies, machinery, equipment, vehicle, share capital, subsidy & loans and \textbf{21.03.2019} 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 funds 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., or there is a mention in the remarks column of the Supplementary Statement of Expenditure, 2018-19, 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 Sector Schemes where the Central Assistance is received.
- Outlays provided for RIDF, EAP and other resource tied up schemes.

3. 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 is to be made against availability of central assistance and the corresponding State Share only during 2018-19. 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, 2018-19 is to be distributed through IFMS Portal 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 31.10.2018 and in case of re-appropriation of funds by 15.11.2018. 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.

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 2018-19 with those of AG (A&E), Odisha using IFMS as communicated in Finance Department letter No.27283/F., dt.23.08.2018.
<table>
<thead>
<tr>
<th>Month of the Account</th>
<th>Uploading of Data in iFMS</th>
<th>Cut-off date for receipt of alternation proposal</th>
</tr>
</thead>
<tbody>
<tr>
<td>August, 2018</td>
<td>28.09.2018</td>
<td>15.10.2018</td>
</tr>
<tr>
<td>September, 2018</td>
<td>31.10.2018</td>
<td>15.11.2018</td>
</tr>
<tr>
<td>November, 2018</td>
<td>31.12.2018</td>
<td>15.01.2019</td>
</tr>
<tr>
<td>December, 2018</td>
<td>30.01.2019</td>
<td>15.02.2019</td>
</tr>
<tr>
<td>January, 2019</td>
<td>28.02.2019</td>
<td>15.03.2019</td>
</tr>
<tr>
<td>February, 2019</td>
<td>29.03.2019</td>
<td>16.04.2019</td>
</tr>
<tr>
<td>March, 2019</td>
<td>17.05.2019</td>
<td>31.05.2019</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 Accountant General (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.

7. 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/-

Additional Chief Secretary to Government
From
Shri Tuhin Kanta Pandey, I.A.S.,
Additional Chief Secretary to Government

To
Additional Chief Secretaries/
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 2018-19 with those of Accountant General (A & E), Odisha.**

Sir/ Madam,

I am directed to say that, monthly verification and reconciliation of Departmental figures with Principal 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.

2. (i) Further, the expenditure incurred under a particular scheme is required to be reconciled/verified with the Principal 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 2017-18, the dates fixed by Principal 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.18350/F., dated 12.06.2017 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 Principal 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 compiled in the VLC system of Principal Accountant General (A&E), Odisha is being uploaded into the Treasury Portal through the Principal 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 & Principal 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 Principal 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 Principal Accountant General (A&E), Odisha. In the second stage, the receipt and expenditure reports compiled by the Principal Accountant General (A&E), Odisha are 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, challan/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 online 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 misclassification 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 the Principal Accountant General (A&E), Odisha for acceptance. On receipt of approval from the Principal 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 Principal 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 Principal 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 Principal Accountant General (A&E), Odisha shall examine each such
suggestion for rectification/transfer entry and carry out the adjustment on the basis of vouchers /challan and also the data available at their end. If the suggestion is accepted, then the Principal 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 Principal 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 Principal 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 Principal 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 Principal Accountant General (A&E), Odisha leading to confirmation of provisional account or may send back to Principal 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 Principal 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 2018-19 in their letter No. VLC (B&R)/Recon. 2018-19/03 dated 27.06.2018.
<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, 2018</td>
<td>12.06.2018</td>
<td></td>
</tr>
<tr>
<td>May, 2018</td>
<td>29.06.2018</td>
<td>31.08.2018</td>
</tr>
<tr>
<td>June, 2018</td>
<td>29.07.2018</td>
<td></td>
</tr>
<tr>
<td>July, 2018</td>
<td>30.08.2018</td>
<td>14.09.2018</td>
</tr>
<tr>
<td>August, 2018</td>
<td>28.09.2018</td>
<td>15.10.2018</td>
</tr>
<tr>
<td>September, 2018</td>
<td>31.10.2018</td>
<td>15.11.2018</td>
</tr>
<tr>
<td>November, 2018</td>
<td>31.12.2018</td>
<td>15.01.2019</td>
</tr>
<tr>
<td>December, 2018</td>
<td>30.01.2019</td>
<td>15.02.2019</td>
</tr>
<tr>
<td>January, 2019</td>
<td>28.02.2019</td>
<td>15.03.2019</td>
</tr>
<tr>
<td>February, 2019</td>
<td>29.03.2019</td>
<td>16.04.2019</td>
</tr>
<tr>
<td>March, 2019</td>
<td>17.05.2019</td>
<td>31.05.2019</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-I** 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 2017-18.
15. 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.

Yours faithfully,

Sd/-

Additional Chief Secretary to Government
<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 Forests</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>Cooperation/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>Code</td>
<td>Department</td>
</tr>
<tr>
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</tr>
<tr>
<td>0055</td>
<td>Police</td>
</tr>
<tr>
<td>0056</td>
<td>Jails</td>
</tr>
<tr>
<td>0058</td>
<td>Stationery &amp; Print.</td>
</tr>
<tr>
<td>0059</td>
<td>Public Works</td>
</tr>
<tr>
<td>0070</td>
<td>Other Administrative Services</td>
</tr>
<tr>
<td>0071</td>
<td>Contribution &amp; Recovery-Towards Pension/Leave Salary</td>
</tr>
<tr>
<td>0075</td>
<td>Miscellaneous General Services</td>
</tr>
<tr>
<td>0202</td>
<td>Education, Sports, Art and Culture</td>
</tr>
<tr>
<td>0210</td>
<td>Medical and Public Health</td>
</tr>
<tr>
<td>0211</td>
<td>Family Welfare</td>
</tr>
<tr>
<td>0215</td>
<td>Water Supply and Sanitation</td>
</tr>
<tr>
<td>0216</td>
<td>Housing</td>
</tr>
<tr>
<td>0217</td>
<td>Urban Development</td>
</tr>
<tr>
<td>Code</td>
<td>Department</td>
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</tr>
<tr>
<td>0220 I</td>
<td>Information and Publicity</td>
</tr>
<tr>
<td>0230</td>
<td>Labour and Employment</td>
</tr>
<tr>
<td>0235</td>
<td>Social Security and Welfare</td>
</tr>
<tr>
<td>0250</td>
<td>Other Social Services</td>
</tr>
<tr>
<td>0401</td>
<td>Crop Husbandry.</td>
</tr>
<tr>
<td>0403</td>
<td>Animal Husbandry</td>
</tr>
<tr>
<td>0404</td>
<td>Dairy Development</td>
</tr>
<tr>
<td>0405</td>
<td>Fisheries</td>
</tr>
<tr>
<td>0406</td>
<td>Forestry &amp; Wild Life.</td>
</tr>
<tr>
<td>0408</td>
<td>Food Storage and Warehousing</td>
</tr>
<tr>
<td>0415</td>
<td>Agricultural Research and Education</td>
</tr>
<tr>
<td>0425</td>
<td>Co-operation</td>
</tr>
<tr>
<td>0435</td>
<td>Other Agricultural Programmes</td>
</tr>
<tr>
<td>0506</td>
<td>Land Reforms</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
</tr>
<tr>
<td>-------</td>
<td>------------------------------------</td>
</tr>
<tr>
<td>0515</td>
<td>Other Rural Development Programmes</td>
</tr>
<tr>
<td>0700</td>
<td>Major Irrigation</td>
</tr>
<tr>
<td>0701</td>
<td>Medium Irrigation</td>
</tr>
<tr>
<td>0702</td>
<td>Minor Irrigation</td>
</tr>
<tr>
<td>0801</td>
<td>Power</td>
</tr>
<tr>
<td>0810</td>
<td>Non Con. Energy</td>
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<tr>
<td>0851</td>
<td>Village and Small Ind.</td>
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<tr>
<td>0852</td>
<td>Industries</td>
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<tr>
<td>0853</td>
<td>Mining Revenue</td>
</tr>
<tr>
<td>1051</td>
<td>Ports and Light</td>
</tr>
<tr>
<td>1053</td>
<td>Civil Aviation</td>
</tr>
<tr>
<td>1054</td>
<td>Roads and Bridges</td>
</tr>
<tr>
<td>1055</td>
<td>Road Transport</td>
</tr>
<tr>
<td>1056</td>
<td>Inland Water Transp.</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
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<tr>
<td>-------</td>
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</tr>
<tr>
<td>1425</td>
<td>Other Scientific</td>
</tr>
<tr>
<td>1452</td>
<td>Tourism</td>
</tr>
<tr>
<td>1456</td>
<td>Civil Supplies</td>
</tr>
<tr>
<td>1475</td>
<td>Other Gen. Eco. Service</td>
</tr>
</tbody>
</table>
From
Sri T.K. Pandey, IAS,
Additional Chief Secretary to Government.

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

Sub: Proposals for Supplementary Statement of Expenditure for the financial year 2018-19

Sir/Madam,

I am directed to say that Supplementary Statement of Expenditure for the financial year 2018-19 will be presented in the Odisha Legislative Assembly. Accordingly, proposals for inclusion in the Supplementary Statement of Expenditure are required to be submitted to Finance Department strictly in accordance with the guidelines indicated below.

2. As per provisions of 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 Annual Budget 2018-19 was formulated with an increase of about 12% over 2017-18 (RE). To finance this budget, own revenue was projected to grow at 9.4% and overall revenue at 11.7%. The State Government is paying salary and pension to the State Government employees and pensioners in revised scale as per recommendations of 7th Pay Commission from 1st October, 2017 and has paid 40% arrear salary and 100% arrear pension. This has increased the expenditure on account of salary and pension substantially. Besides, while formulating the Annual Budget, 2018-19, the limit of fiscal deficit of 3.5% of GSDP was fully
utilized for financing the fiscal deficit. Accordingly, it would not be possible to make substantive provision under any unit in absence of adequate resource back up. Hence, Supplementary Statement of Expenditure, 2018-19 is proposed to be purely an 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 Programme Expenditure (erstwhile 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. 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 should receive personal attention of the concerned estimating and controlling officer so that the proposals are based on actual need and should commensurate with their actual spending capacity.

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 31.12.2018. Hence, proposal for substantive supplementary provision shall not be considered to any department in which actual expenditure (not release) by the end of June, 2018 is less than 20% of the Budget Provision.

6. Keeping in view the above stipulations, Supplementary Schedules under Administrative Expenditure, Programme Expenditure, Disaster Response Funds and Transfers from State may be furnished in the following cases:-

6.1 Recoupment of Advance from Odisha Contingency Fund (OCF)

Advance from Odisha Contingency Fund (OCF) sanctioned from time to time are to be recouped in Supplementary Statement of Expenditure. In absence of recoupment, it would not be possible to sanction further advance to meet any urgent requirement. Hence, proposals are to be submitted for recoupment of any outstanding advance from Odisha Contingency Fund (OCF) in the Supplementary Statement of Expenditure, 2018-19. 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.

Provision has been made for Pay & DA taking into account the requirement in revised pay as per ORSP Rules, 2017 in 2018-19 (BE). However, revision of pay in case of Judicial Officers and University & College teachers covered under UGC scale of pay has not yet been done and they are still drawing their salary in pre-revised scale. Recently, Interim Relief (IR) @30% of Pay was allowed to Judicial Officers along-with arrear from 1st January, 2016. Any shortfall in provision to meet the above requirement may be proposed in the Supplementary Statement of Expenditure, 2018-19. Besides, additional provision under the unit salary shall be allowed if the provision becomes inadequate due to filling up of posts or otherwise. Wherever required, it should be met by locating savings from the existing provision for re-allocation. However, provision towards differential requirement for 2nd dose of DA (from July, 2018) 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 buildings.

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 Administrative Expenditure and Programme Expenditure, 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 decretal dues should be furnished with sufficient justification with firm decision of Government to implement the orders of the Hon’ble Court without going for further appeal or revision.

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

6.6  **Technical Supplementary:**

Requirement of fund to meet the additional requirement in needy sectors by locating savings or for accounting adjustment without any additional cash outgo, if any, may be proposed. For example: - transfer of provision from Revenue Account to Capital Account or from Voted to Charged or vice-versa. Accounting adjustment in respect of receipt of External Assistance under direct payment procedure for Externally Aided Projects 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 Sector 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 Sector Schemes if actual expenditure (not release) under these heads at the end of June, 2018 is less than the percentage of expenditure specified for the Departments covered under Cash Management System and less than 20% 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 2018-19 (B.E.). If the level of Central Assistance communicated by the concerned Ministry is higher than that provided in 2018-19 (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, in case some new Centrally Sponsored Schemes have been launched by Government of India, for which provision is not made in 2018-19 (BE), proposal is to be submitted for provision towards both Central and State Share in the Supplementary Statement of Expenditure, 2018-19.

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

7.1 In the Budget Estimates for 2018-19, lump provision has been made for building works in the Budget of user Departments for ongoing 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 ongoing and new building works. While the expenditure for ongoing 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, 2018-19 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 utilized effectively, efficiently and in a prudent manner. Sound fiscal management is, therefore, of vital importance to
Government. Further, the FRBM Act envisages that budget provision should be made on realistic basis. Hence, it is made clear that any deviation in this regard would attract personal liability under the provision of the FRBM Act.

9. **Process for Submission of Budget Proposal**

(i) The Administrative Departments will be required to submit their proposal for the Supplementary Statement of Expenditure, 2018-19 only online. In order to facilitate submission of budget proposals from the level of the Controlling Officer, a separate module has been developed in IFMS platform for facilitating submission of budget proposal by Controlling Officer to Administrative Department. 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 proposal for Administrative Expenditure, Disaster Response Funds and Transfers from State shall be **submitted by the Controlling Officer(s) 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, Programme Expenditure proposals for the Supplementary Statement of Expenditure, 2018-19 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 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/. 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 Programme Expenditure proposal in charts of account to Finance Department using Online Budget Compilation System in Secretariat LAN using URL http://onlinebudget.gov.in/BETA/. The Programme Expenditure 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, 2018-19, the Administrative Departments would be required to 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.

10. 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 Administrative Expenditure, the proposals should be submitted online to Finance Department latest by the end of first week of August, 2018.

(b) The Programme Expenditure proposals should be submitted to Planning and Convergence Department by the end of first week of August, 2018. The Planning and Convergence Department shall communicate ceiling to Administrative Departments thereafter. The Administrative Departments shall make scheme-wise distribution of the ceiling and submit it to Planning and Convergence Department subsequently.

(c) The Programme Expenditure proposals after concurrence of Planning & Convergence Department should be submitted to Finance Department.

(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.finance.odisha.gov.in for information of all concerned.

Yours faithfully,

Sd/-

Additional Chief Secretary to Government
Sub: Revision of monthly consolidated remuneration for the employees conferred with 'Temporary Status' governed by Finance Department Resolution No.31715/F, dated 04.09.2012.

As per para 5(b)(i) of Finance Department Resolution No.31715/F, dated 04.09.2012, the employees conferred with 'Temporary Status' are eligible for consolidated remuneration equal to entry point Basic pay + Grade pay i.e. Rs.5740/- only per month. They will not be eligible to any other allowances like DA, HRA etc.

2. In the meanwhile, State Government have implemented the revised pay scale based on recommendations of the Fitment Committee constituted for implementation of 7th Pay Commission. Besides, State Government in G.A. Department have revised the remuneration of Group-C and Group-D (Contractual Employees) vide Notification No. 19574/GEN dated 12.09.2017 governed by the Odisha Group-C and Group-D posts (Contractual appointment) Rules, 2013.

3. After careful Government have been pleased to revise the monthly consolidated remuneration of the employees conferred with 'Temporary Status' w.e.f 01.01.2016. After revision, the consolidated remuneration of an employee conferred. with 'Temporary Status' shall be as per the Matrix at Annexure-I appended to this resolution. The remuneration will be as per the number of years completed shown in the example to the remuneration matrix at Annexure-I.Para-5 (b) (i-) and (ii) of Finance Department Resolution No. 31715/F, dated 04.09.2012.stand substituted by the Matrix (Annexure-I).

4. The revised remuneration shall be paid from the month of May, 2018 onwards. The 40% arrear accrued on such revision of consolidated remuneration w.e.f 01.01.2016 shall also be paid. The payment of balance 60% arrear will await further instructions from the Finance Department.
ORDER: *Ordered that the Resolution be published in the extraordinary issue of Odisha Gazette for general information of public. Ordered also that copies of the Resolution be forwarded to all Departments of Government/ all Heads of Departments/ all Collectors/ Registrar, Orissa High court/ Registrar, Odisha Administrative Tribunal.*

By order of the Governor

Sd-

Principal Secretary to Government
### Remuneration Matrix of the employees conferred with 'Temporary status' w.e.f.01.01.2016

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<th>Revised Consolidated Remuneration</th>
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Example:- If an employee is conferred with 'Temporary Status' on 01.10.2012, he is continuing in the 4th year as on 01.01.2016 from the date of conferment as 'Temporary Status'. On revision, he will get the consolidated remuneration of Rs.9360 W.I:U 01.01.2016 as shawWfI against the 4th year because he is continuing in 4th year as on 01.01.2016 with 'Temporary Status' counting the period from the date of conferment w.e.f 01.10.2012. On completion of 4th year on 30.09.2016, his remuneration as on 01.10.2016 will become Rs.9830 that is beginning of 5<sup>th</sup> year:' On completion of 5th year on 30.09.2017, his remuneration will become Rs.10,330 on 01.10.2017 (beginning of 6th year) and so on.
MATTERS RELATING TO ODISHA TREASURY CODE
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
***

NOTIFICATION

No. 10196/F. Date 23.03.2019
FIN-TRY-MTN-0002-2017

Sub: Implementation of Integrated Financial Management System (IFMS) and Human Resources Management System (HRMS) in the office of Chief Resident Commissioner, New Delhi through Special Treasury, New Delhi.

Background:

The office of the Chief Resident Commissioner (CRC), Government of Odisha at New Delhi, functions under the administrative control of the Home Department, Govt, of Odisha. This works as an integrated office. It coordinates with various Ministries of the Central Government, Central PSUs, multi-lateral and bilateral agencies and various other organizations on behalf of the Government of Odisha. It looks into issues of residents of Odisha staying outside Odisha both within and outside the Country- It supervises the functioning of Odisha Bhawan, Odisha Niwas and Odisha Sadan to provide the best possible services to visitors in Delhi.

Allocation of funds is made for the functioning of CRC's office through a process of Letter of Credit. Home Department issues the Letter of Credit in favour of Pay & Accounts Office (PAO) of the office of CRC under intimation to the Canara Bank, Koutilya Marg, New Delhi. Besides authorization of payments, Pay & Accounts Office is also responsible for preparation of accounts and submission to AG(O). The present process suffers from the following difficulties:

1. The entire payment process activity in the office of CRC operates on a manual mode.
2. As all payments are encashed through the Link Bank, there is delay in encashment for persons having their accounts other than the Link Bank.
3. Manual preparation and compilation of accounts is difficult and time consuming.
4. Access to IT systems such as Integrated Financial Management System (IFMS), Human Resources Management System (HRMS) of Government of Odisha is not available to the present establishment of CRC's office.

5. Pensionary contributions in respect of employees enrolled under National Pension System (NPS) is transferred to the Fund Managers after a considerable delay due to lack of access to IT platforms such as IFMS and HRMS.

Considering the above difficulties, Principal Accountant General (A&E), Odisha have also recommended for implementation of IFMS and HRMS in the CRC's office.

**Pre-requisites for introduction of IFMS & HRMS in the CRC's office:**

IFMS provides facilities to cater to the needs of the Drawing & Disbursing Officers (DDOs) who receives online allotments from Budget Controlling Officers and the Treasury Officers who receive the claims from the DDOs for processing and approval. The existing system does not address the requirement of Pay & Accounts Office and payment process based on Letter of Credit.

Drawing & Disbursing Officers and Treasury Officers have access to IFMS through their login credentials. Implementation of IFMS would require that the DDOs of the establishment of CRC to get access to IFMS. Secondly a Treasury has to be established in the CRC's office to entertain the claims of the DDO and undertake the responsibility for preparation and submission of accounts.

Codes for Controlling Officer, DDO and Treasury of the CRC's establishment have to be obtained on requisition from the office of Accountant General (A&E), Odisha.

**Creation of Special Treasury :**

1. The Pay & Accounts Office (PAO) operating in the office of Chief Resident Commissioner will be replaced with creation of Special Treasury, New Delhi.

2. The Treasury will be manned by Treasury Officer in the rank of OFS, Senior Class-I. The Treasury Officer will be assisted by Additional Treasury Officer in the rank of OFS, Junior Class-I and
Accountant from the Treasury cadre of the State. For the operational support and functioning of the Treasury, the CRC's office will provide other officials of his establishment as per requirement. The provisions of the Odisha Treasury Code (OTC) and instructions of the Finance Department and Directorate of Treasuries & Inspection issued from time to time in respect of functioning of the Treasuries will be applicable to the newly created Special Treasury in New Delhi.

**Major responsibilities of Special Treasury, New Delhi:**

1. NDLS, Special Treasury will be responsible for processing the payments of the DDO of CRC's office and any other New Delhi based offices of the State Government.
2. It will account for all receipts of the State Government offices made under New Delhi including the CRC's office.
3. It will prepare the monthly accounts and submit it to the AG's office.
4. NDLS, Special Treasury may also handle the pension payment for State Government pensioners residing or opting to draw from New Delhi.

**Budget Preparation and Authorization:**

**Budget Preparation :**

The estimation of the budget required both for the Annual as well as the Supplementary budget would be prepared and submitted online in the IFMS to the Home Department for further action at their end. The system provides facility for online preparation of the estimate along with required annexure. It would be approved online and transmitted online to the Department.

During supplementary budget process, savings can be located, proposal can be made for usage of the savings for other purposes as admissible and new proposals can also be created. Approval and onward transmission can be made online.

Further, facility has been provided to the appropriate authority for re-appropriation of the budget.

**Budget Authorization :**

Budgetary allotment to the Resident Commissioners' office would be made in the online facility of IFMS through Budget Distribution module by the Home Department. The allocation can be made to the Resident
Commissioner’s office all at once or in a phased manner as per the requirement and administrative decision of the Department

Sanction Order:

As it has been made mandatory to generate Sanction Orders from the IFMS, Sanction Orders for expenditures to be made by the Resident Commissioner’s office is to be generated through the IFMS. CRC’s office will follow the instructions laid down in the Finance Department Office Memorandum No. 33639/F Dated 13.12.2016.

Online Bill:

Online bills would be prepared by the DDO with help of his/her section. Sanction Orders generated from the IFMS would be tagged to the online bill. Allocation available in the corresponding Head of account should be verified by the DDO prior to submitting the bill to the Treasury. Beneficiary details are required to be appended to the bill for direct transfer of funds to the beneficiaries account.

- After entering the common bill details, user needs to enter specific bill details for which a specific form is provided.
- At the time of submission of bill online to Treasury, a token number is generated at Treasury database. It would be available to the DDO in the online interface for further tracking of the status of bill in Treasury. After submission of bill at Treasury, it would be processed as usual through Treasury bill processing module. In this regard, it may be mentioned that although the bill will be submitted in the online mode, the print copies generated from the IFMS will be sent in the Book of Drawal to the Treasury Officer under the physical signature of the DDO.
- This module would provide a facility to enter and view the bill specific document along with the bill details data.
- When a particular bill is objected from Treasury that bill is again available in Online Bill for resubmission. User needs to do the required modification as suggested from Treasury and again forward the bill to Treasury for review and reconsideration.

Account Correction & reconciliation by Controlling Officer:

- The Resident Commissioners’ office being a Controlling Officer will also reconcile the monthly and yearly accounts prepared by AG (O) and suggest corrections to the AG (O) in case of wrongful posting of accounts.
• The designated officer of the CO will have access right to the CO reconciliation module of IFMS for viewing the accounts prepared by AG (O) and accept or offer suggestion for correction, if any, as per the existing guidelines issued by the Finance Department.

• The DDO of the establishment of CRC can also offer correction suggestion through the DDO Interface to the Special Treasury, New Delhi before the closure of the Treasury account as per the extant process.

Functions of the DDO of CRC's Establishment:

• DDO will prepare the claims of the establishment as per the financial sanctions received using the DDO interface of IFMS.
• The salary claims of the establishment will be prepared in HRMS.
• The DDO shall maintain the registers, acquaintance roll, cash book and documents as required under the various codes, rules &t instructions of the Government.
• DDO shall prepare the beneficiary Bank details against each claim in the IFMS.
• He/she shall monitor the cases of failed payment and make the modification in the Bank details as required after obtaining the correction information.
• He/she shall abide by the provisions of the Treasury Code and other manuals and codes meant for the DDOs attached to the Treasury of the State.

Functions of Special Treasury, New Delhi:

It would have all the functions of a special Treasury. The major functions would be as follows:

• It will process the bills generated from the RCs office.
• The approved bills would be advised for payment through the CePC.
• It will receive the details of the payments made.
• It will account for all receipts of the State Government offices made under New Delhi including the CRC's office.
• It will prepare the monthly accounts for the transactions made through the Treasury.
• Submit the accounts to the AG (O).
• Special Treasury may also handle the pension payment for State Government pensioners residing or opting to draw from
New Delhi. It will receive and periodic appearance/ life certificate from the pensioners of State opting to submit at New Delhi.

**Activities to be performed by the CRC's office:**

- As a Controlling Officer, the CRC's office will prepare its own Budget Estimates in IFMS
- It shall further distribute the Budget Authorization to the DDO of their establishment as per requirement and guideline issued by the Finance Department.
- It shall reconcile and accept or offer suggestions, if any in respect of the monthly & yearly expenditure and receipt account published by AG (A&E), Odisha.
- It shall follow the instructions issued by Government or other agencies responsible for implementation of IFMS and HRMS, as the case may be.

**Training & Implementation:**

The Directorate of Treasuries and Inspection (DTI), Odisha and Centre for Modernizing Government Initiative (CMGI), Odisha will provide training and support to the office of Chief Resident Commissioner and Special Treasury, New Delhi for operationalization of IFMS and HRMS respectively.

**Time for Implementation:**

The new process will be implemented w.e.f. 1\textsuperscript{st} April, 2019.

By order of the Governor

Sd/-

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

No. 10030 /F., Date 20.03.2019
FIN-TRY-BT-0002/2017

From

Sri A.K.K. Meena, 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 IFMS Odisha Portal by all Departments to Controlling Officers and from Controlling Officers to DDOs/ Divisions/ Projects within the limits of Vote on Account 2019-20

Madam/Sir,

I am directed to refer the subject mentioned above and to say that the Budget Estimates for 2019-20 has been laid and passed by 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, 2019 onwards. It would not be possible to complete the legislative process for scrutiny of Demand for grants by the Departmentally Related Standing Committees, approval of the Demand for Grants and Appropriation Bill for the Annual Budget before closure of the Financial Year. Therefore, it has been decided to seek approval of the Legislative Assembly for a vote on Account for a portion of Annual Budget provision, before the close of the financial year to defray the expenditure on continuing establishments and schemes during the first 4 months of the ensuing financial year. After scrutiny of the demand for grants by the Departmentally related Standing Committees during the recess, the Annual Budget will be considered for approval in the month of July, 2019.

2. The provision made in the Annual Budget Estimates and the limit of Expenditure indicated in the Vote on Accounts, 2019-20 will be made available in the Budget Interface and work expenditure module of Odisha Treasury Portal ( www.odishatreasury.gov.in / www.ifmsodisha.gov.in ) on 20th March, 2019 enabling Administrative Departments to distribute the allotments to their Controlling Officers from 20th March, 2019 to 24th March, 2019 and thereafter within the limit of expenditure mentioned in
The Vote on Account. The Controlling Officers in turn would be able to distribute the provisions allotted to them by the Administrative Departments to their DDOs from 25th March, 2019 to 31st March, 2019 and thereafter.

3. In order to ensure availability of the dis-aggregated information on the Central Share and State Share of the expenditure under Centrally Sponsored Schemes (CSS), necessary validation at the budget formulation stage on the percentage of Central Share for the Centrally Sponsored Schemes (CSS) is built in at the level of Chart of Account. This information is made available in the IFMS system along with budget date. At the time of issuance of allotment by the Administrative Departments using IFMS, the default sharing pattern entered by the Department at the time of formulation of budget would be displayed with option to change. The Administrative Departments are required to verify the correctness of the sharing pattern of the Centrally Sponsored Schemes (CSS) before issuance of allotment. The sharing percentage reflected by the Administrative Department at the time of issue of allotment in IFMS will be frozen till withdrawal of funds under respective chart of accounts of the Centrally Sponsored Schemes (CSS). IFMS will fetch the required information from different transactions under Centrally Sponsored Schemes (CSS) using the percentage linked to each transaction for the purpose of reporting.

4. The entire Process of distribution of budgetary allotment should be completed as early as possible in order to enable the Treasuries/Sub-Treasuries to process the claims pertaining to the next financial year. However, sanction and release of funds from the Vote on Account, 2019-20 would be regulated by specific Instructions of Finance Department to be issued in this regard.

5. 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/-)
Principal Secretary to Government
From

Shri A.K.K.Meena, I.A.S
Principal Secretary to Government.

To

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

Sub: Updation of HRMS profile data of State Government employees-
regarding

Sir,

In inviting reference to the subject cited above, I am directed to say that Human Resource Management Systems (HRMS) is the repository of all the service records and personal information of the Government employees. It has come to the notice that all employees working under the State Government have not updated their profile data in HRMS due to which personal data like PAN No. GPF/PRAN, Mobile No. etc. are not available for half of the total employees of State Government.

It is, therefore, requested to kindly instruct employees under their administrative control to update their personal data in HRMS application (HRMS odisha.gov.in). The profile data furnished by individual employees are to be validated by their respective Establishment Officers. The process of updation and validation of the profile data of all Government employees may be completed by 30th of April, 2019, failing which the monthly salary bills of the defaulting employee as well as the concerned Establishment Officer will not be entertained in HRMS for the month of April, 2019 to be drawn in May, 2019.

Yours faithfully

Sd/-

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

No-7349__________/F., Dated-28.02.2019
FIN-TRY-BT-0001/2019

From

Shri A. K. K. Meena, I.A.S.
Principal Secretary to Government.

To

The Additional Chief Secretaries/
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, 2018-19.

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.4189/F, dated 07.02.2019.

2. The Administrative Departments were also 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 therein.

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 letter No.4189/F, dated 07.02.2019. 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>Si. 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 &quot;Other Contingencies&quot; and purchase of Machinery, Equipment &amp; Vehicles, Share Capital Investment, Budgetary support in favour of Co-operatives, Industrial Enterprises, Public Sector Undertakings in shape of loan or Share Capital Investment and subsidy.</td>
<td>15.03.2019</td>
</tr>
<tr>
<td></td>
<td></td>
<td>No Treasury shall entertain any of these Bills, after 15.03.2019 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>20.03.2019</td>
</tr>
<tr>
<td>(iii)</td>
<td>All other bills except the categories enumerated at (i) above.</td>
<td>20.03.2019</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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>25.03.2019</td>
</tr>
<tr>
<td>M</td>
<td>Presentation of fresh bills relating to :-</td>
<td>26.03.2019</td>
</tr>
<tr>
<td></td>
<td>■ Relief expenditure,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>■ Energy charges/ Telephone charges,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>■ House Building/ Vehicle/ Medical Advance,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>■ Old age pension/Disability Pension/ widow Pension,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>■ Pre-Matric/Post Matric Scholarship</td>
<td></td>
</tr>
<tr>
<td></td>
<td>■ Mid-day meal,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>■ Police /Fire Service / Jails Organization,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>■ Home Election (Department),</td>
<td></td>
</tr>
<tr>
<td></td>
<td>■ State Election Commission and other Election related bills</td>
<td></td>
</tr>
<tr>
<td>(vi)</td>
<td>Claims relating to Central Sector Schemes and Centrally Sponsored Schemes (CSS), the Central Assistance for which is received on or after 20.03.2019</td>
<td>26.03.2019</td>
</tr>
<tr>
<td>(vii)</td>
<td>Bills relating to PMAY 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.</td>
<td>26.03.2019</td>
</tr>
</tbody>
</table>

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 31.03.2019. Where the provision is not likely to be spent by 31.03.2019, the provision shall be surrendered under intimation to Finance Department in time. Unspent balance of funds drawn out of the Budget Provision for the year 2018-19 should be deposited in Government Account within 31.03.2019. Such unspent 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.CR, 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 31.03.2019 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 2019, which is technically the end of the current financial year 2018-19, the system would automatically disable all the allotments for 2018-19 across the State as a whole for the financial year 2018-19 and it would not be possible at all to carry out any transaction relating to the
Budget of 2018-19 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 en-cashed as their computerized system did not admit the last minute transactions. Since 31st March, 2019 is a Sunday, there may not be any banking transactions on that day. 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 30th March, 2019 as the centralized and computerized payment Platform of the Reserve Bank of India (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 30th March, 2019 in such cases. The Cheque drawing DDOs of Forest and Engineering Departments are also advised to ensure issue of all electronic cheques sufficiently ahead so that the payment would be processed through the e-Kuber Platform of R.B.I, for settlement through National Electronic Fund Transfer (NEFT) before closure of the Financial Year 2018-19.

(iii) The cash transactions pertaining to the current financial year are to be completed within 30th March, 2019 by all means. Since e-Disbursement is being processed on the e-Kuber Platform of R.B.I, and the payment settlements take place through NEFT, bills and electronic cheques approved by the Treasuries/Sub-Treasuries and the Cheque Drawing DDOs can be encashed till the last cycle of NEFT, which normally ends at 8.00 P.M. in every day. Accordingly, the last advise of Treasuries must be generated by 5.00 P.M. on 30th of March, 2019.

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 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 and the DDO's Bank Account, the D.D.Os must record a certificate on the body of the bills presented after 31st March, 2019 as follows:

(i) "the money drawn in cash/bank drafts or by transfer to DDO's Bank Account upto the period 31.03.2019 has been disbursed by now except Rs.________which would be disbursed by 30.04.2019 at the latest".

(ii) Similarly, while presenting the pay bill for April, 2019 to be paid on or after 01.05.2019, 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 31.03.2019 have been fully disbursed and no amount is lying un-disbursed with him".

(iii) While presenting the pay bill for the month of May, 2019 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 2019-20, 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 15.04.2019 in the enclosed proforma (at Annexure-'A') to the Collector of the District by 20.04.2019 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 2019 but have not disbursed it by 15.04.2019. 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/)

Principal Secretary to Government
CASH BALANCE REPORT OF DDOS AS ON 15.04.2019

<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-disturbed amount out of money drawn before 01.03.2019</th>
<th>Un-disturbed amount out of money drawn in March.2019</th>
<th>Total amount of un-disbursed money</th>
<th>Break-up of the Un-disbursed amount i.e. whether kept in cash/B.D/Banker's cheque/DCR or in unauthorized Bank Account.</th>
<th>Reasons for drawal &amp; retention of the Un-disbursed amount in violation of SR 242 of OTC Vol-1</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Signature

Designation of D.D.O
From
Sri A.K.K. Meena, IAS
Principal Secretary to Government.

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

Sub: Submission of online Pension Applications in IFMS-creation of User ids in respect of Heads of Office and PSAs

Sir,

In inviting a reference to the subject cited above, I am directed to say that, it has been decided to make it mandatory for all the Head of Offices and Pension Sanctioning Authorities to process the pension applications online in IFMS w.e.f. 01.08.2018 vide Finance Department letter No.23885/F dated 20.7.2018. The procedures for submission of Pension Application Forms through online in IFMS has been prescribed in FDOM No. 32888/F dated 13.11.2017.

As a pre-requisite to submit the online Pension application in IFMS, all Heads of Offices/ PSAs have to create users with defined role to process the Pension applications. The request for creation of Users should be submitted to the concerned Treasury to which the DDO is attached for drawal of its establishment claims. The PSAs should intimate the Heads of offices under their control about the details to whom the Pension application should be forwarded from the field offices.

In the meanwhile, Principal Accountant General have received only 600 nos of Online Pension applications out of 6000 Pensioners, who have retired since August.2018. DDOs have not been able to submit online Pension applications to the PSAs, as the User ids of Head of Office and PSAs in the roles of Operator and Approver have not been created and intimated.
to the subordinate offices to help them forward the Pension Papers of retired employees to the proper quarters on time.

I would, therefore, request you to ensure completion of the creation of users Login IDs in respect of Heads of Office and PSA by **20.2.2019** and intimate the same to the subordinate offices so as to enable all the DDOs to submit online Pension applications in IFMS thereafter.

It is also requested to consult with the concerned Treasury Officer and Directorate of Treasuries and inspection, Odisha for training and handholding support on online Pension Preparation module in IFMS.

Yours faithfully,

Sd/-

Principal Secretary to Govt.
From

Shri D. Biswal,
Joint Secretary to Government,

To

The Additional Chief Secretary to Government/
Principal Secretary to Government/
Commissioner-cum-Secretary to Government/
Secretary to Government/
Principal Accountant General (A&E), Odisha/
Heads of Department

Sub: Merchant Discount Rate (MDR) on Debit Cards for State Government transactions-clarification regarding.

Sir,

In inviting a reference to the subject cited above, it is indicated that, Finance Department vide Office Memorandum No.22909/F, dt.11.07.2018 have laid down operational procedure for collection of State Government Receipts through Point of Sale (PoS) devices - Mobile PoS, BHIM UPI, Bharat QR Code, AePS Devices in Government Offices to receive digital payment of all kinds.

2. In the said Office Memorandum, the maximum Merchant Discount Rate (MDR) on Debit Card Transactions (as per the guidelines issued by Reserve Bank of India vide their Circular dated 6th December, 2017) has been defined as follows:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Merchant Category</th>
<th>Merchant Discount Rate (MDR) for Debit Card Transactions (as a % of transaction value)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Physical PoS infrastructure including online card transactions</td>
</tr>
<tr>
<td>1</td>
<td>Small merchants (with turnover upto Rs.20 lakh during the previous year)</td>
<td>Not exceeding 0.40% (MDR Cap of Rs.200 per transaction)</td>
</tr>
<tr>
<td>2</td>
<td>Other Merchants(with turnover above Rs.20 lakh during the previous financial year)</td>
<td>Not exceeding 0.90% (MDR Cap of Rs.1000 per transaction)</td>
</tr>
</tbody>
</table>
3. In the Office Memorandum it is also laid down that, for digital transactions taking place through Debit Cards/BHIM UPI/AePS Devices up to Rs.2000/-, MDR will be borne by the Government of India as per Gazette Notification of Ministry of Electronics and Information Technology, Government of India for a period of two years w.e.f. 1st January 2018. However, for transaction value above Rs.2000/-, MDR will be applicable on the entire transaction value.

4. Now, in connection with Merchant Discount Rate (MDR) on debit cards for State Government transactions, it has been clarified by Reserve Bank of India vide their Letter DPSS.CO.PD No. 708/02.14.003/2018-19 dated 27th September, 2018 that, their circular dated 6th December, 2017 on MDR for debit card transactions prescribes the maximum MDR that can be charged by the acquiring banks. However, the actual MDR payable by the merchant to the acquiring banks is based on mutual agreement. Therefore, in case of Government receipts, the actual MDR to be effected can be negotiated by the concerned Departments of the Government with the respective acquiring banks (Agency Banks) and the rate so negotiated may be intimated to Finance Department.

Yours faithfully,

Sd-
Joint Secretary to Government
From
Shri T.K. Pandey, IAS
Additional Chief Secretary to Government

To
The Chief Executive Officer,
Odisha Mineral Bearing Areas Development Corporation (OMBADC), Aranya Bhawan, GD-2/12, Chandrasekharpur, Bhubaneswar, Odisha.


Madam,

Guidelines for OMBADC in respect of project financing, implementation and their monitoring was issued by the Finance Department vide letter No. 28574/F, dated 03.09.2018. Para-2 of the aforesaid guideline explains the process of fund transfer from OMBADC to Executing Agencies under the various Departments of Government, Autonomous Bodies & Public Sector Undertakings.

2. Agency-wise Operational process for fund transfer and subsequent financial progress monitoring is detailed below.

**Type of Executing Agencies:**

The Executing Agencies for implementation of various projects of OMBADC are:


b. Forest Divisions of Forest and Environment Department.

Department and National Health Mission (NHM) under Health & Family Welfare Department.


e. State/District level Autonomous Agencies under Departments.

f. State Public Sector Undertakings.

g. Any other agencies.

3. Fund flow process for Public Works/ Forest/ PL Administrators:

   The funds in the PL Account of OMBADC approved for expenditure through the implementing organizations mentioned at 'a', 'b' & 'c' will be transferred through the IFMS system through an automated process along with appropriate accounting adjustment. IFMS is being customized to provide the above facility to the stakeholders shortly. In the interim period, till the facility for automated transfer is made available, OMBADC will follow the following process:


   i) Based on the approved work plan and the requirement of funds posed by the respective Departments, sanction order will be issued by OMBADC for transfer of funds. Sanction order will contain details of funds to be transferred to the Bank Account of the Public Works Divisions.

   ii) Nodal Officers of the Administrative Departments shall furnish the Bank details of the Executing Agencies to OMBADC as per the format enclosed at Annexure-I.

   iii) After obtaining the Bank details of the Public Works Divisions, OMBADC will enter the Bank details of the Executing Agencies in the "Beneficiary Master" in the PL interface of IFMS.

   iv) OMBADC will issue electronic cheques in the online PL interface of IFMS for crediting the amount in the Bank account of the Executing Agencies through NEFT using the e-Kuber platform of RBI.

   v) OMBADC will transfer the fund electronically to the Bank account of the Executing Agencies of Public Works/Forest Divisions in the online PL interface of IFMS.

   vi) For online transfer of fund, the operator of the OMBADC will login to the PL Module of IFMS and will choose the link "Beneficiary Payment Mode" and will select the beneficiary from the beneficiary master.
vii) Electronic payment request will be forwarded in the Operator login of the user of OMBADC in IFMS to the Approver. The 'Approver' for the PL Deposit interface of OMBADC will approve the payment request and generate electronic cheque for payment to the designated account of Public Works Divisions.

viii) The Authorized officer of the OMBADC will take a print out of the electronic cheque and submit the same to the Treasury along with the book of drawal under his/her signature.

ix) District Treasury, Khordha, will receive the PL Cheques and process as per the extant procedure for payment.

x) The Executing Agencies, on receipt of the fund in their designated Bank account, will verify the amount against the approved project sanction orders and deposit the money through challan in their respective Treasuries. Public Works Divisions will deposit fund under Major Head 8782-00-102-1683-91028-690 specifying the nature of deposit and their Operator ID.

xi) Treasury will account for remittance on receipt of challan and scroll from the Agency Bank and provide CTR to the Public Works Divisions.

xii) The concerned Public Works Division/Forest Division will create necessary deposit balance under Part-Ill Deposit Work using the Works Module of IFMS& WAMIS as per the extant process for "Deposit of Work".

xiii) Payments to the Contractors/ Vendors/ Beneficiaries will be made by the Divisions as per the present process of Works payment.

xiv) Executing Agencies having PL Account in Treasuries: Transfer of funds to the Executing Agencies having PL. Account in Treasuries will be made as per the following process:

(I) Transfer of fund to PL Account holders within the jurisdiction of District Treasury, Khordha:

i) Facility for online transfer of PL fund by OMBADC to the P.L. Accounts maintained either in District Treasury, Khurda or in the Sub Treasuries: Jatni, Tangi & Banpur is presently available in IFMS.

ii) To transfer the fund to the Executing Agencies having PL Account in the above Treasuries, OMBADC will use the link "PL Cheque Transfer to Administrator/Operator" through the process of "By Transfer in IFMS".
iii) The process for approval, generation of cheque, submission of the print copy of the cheque in the Book of Drawal to the Treasury and their subsequent approval will be as per the extant process.

(II) Transfer of fund to PL Account holders outside the jurisdiction of District Treasury, Khordha:

i) The facility for transfer of fund from PL Account of OMBADC directly to the PL Account of Executing Agencies outside District Treasury, Khordha and Sub-Treasuries under its jurisdiction is not available in IFMS presently. Therefore, till the inter-Treasury PL fund Transfer facility is available, OMBADC will follow the process laid down for transfer of fund to the Public Works & Forest Divisions.

ii) After receipt of money in their designated Bank account, the PL Administrators will remit the same to the Treasury mentioning the respective PL Operator ID & Scheme ID. A new scheme ID namely "OMBADC" will be created in IFMS to account for the deposits made by the PL Administrators in respect of funds received from OMBADC.

iii) IFMS Odisha will provide customized MIS to OMBADC in respect of funds transferred to Public Works/Forest and PL Administrators as per the above process every month.

xv) Fund flow process for State/District level Autonomous Agencies under Departments & State Public Sector Undertakings:

i) OMBADC will use the online PL interface of IFMS to generate electronic cheques and transfer the fund to the designated Bank account of the State level Autonomous Agencies and State Public Sector Undertakings on the basis of the approved project plan and sanction orders.

ii) The print of the electronic cheque will be submitted to the Treasury in the Book of Drawal along with the beneficiary list for further processing.

iii) On approval of the Treasury, the payment will be credited to the Bank account of the Agencies
xvi) **Transfer of Contingency charges:**

i) The administrative cost/ contingencies cost will be transferred by OMBADC to the concerned departments based on actual need subject to the limit of 2% of each project cost. The concerned Departments shall submit the details of bank account number to which this amount will be transferred by OMBADC.

4. **Submission of monthly compiled accounts to AG (A&E), Odisha:**

OMBADC will submit monthly compiled accounts in respect of transactions made through their PL Account to AG (A&E), Odisha in the appropriate format by 10th of the following month as per provisions of Subsidiary Rule 479 (A) Odisha Treasury Code.

Sd/-

Additional Chief Secretary to Government
## ANNEXURE-I

<table>
<thead>
<tr>
<th>Name of the Executing Agency</th>
<th>Name of the Bank</th>
<th>Name of the Bank Branch</th>
<th>IFSC Code</th>
<th>Bank A/C No</th>
<th>Mobile No</th>
<th>e-mail ID</th>
</tr>
</thead>
</table>

**NB:** Please provide a copy of front page of the Pass Book where account number is mentioned or copy of cancelled cheque for verification purpose.
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
***
OFFICE MEMORANDUM

No. 34628/F, Bhubaneswar, Date 02.11.2018

FIN-TRY-MISC-0017-2016

Sub: Discontinuance of process of transfer of records of the State Government Pensioners from Treasury to the Public Sector Banks.


Para-3 of Finance Department Office Memorandum No. 45539/F, dated 2nd September 1977 on the "Scheme for payment of pensions to the State Government Pensioners by Public Sector Banks" provides that the existing State Government Pensioners drawing Pension from the Treasuries/Sub-Treasuries may opt to draw their Pension from selected Public Sector Banks in the State.

Para-4 of the aforesaid scheme also provides that in case of pension payable through Public Sector Banks, the payment will be automatic; no bill will be required to be submitted. The amount of monthly pension will be credited by the paying branch, selected by the pensioners, to his / her individual savings / current account at the commencement of the following month. Every pensioner availing of this facility will open savings / current account in his/ her name unless he / she is already having one.

The revised pension disbursement procedure in the Treasuries through the Bank account of the pensioners has been introduced in Finance Department Office Memorandum No.TRD-12/2010/26708/F, dtd.10.06.2011. As per the new procedure personal appearance of the pensioners each month in the Treasury has been dispensed with and the pension records is maintained in the Treasuries while payment is made through the Bank account of the pensioner. The pensioner has the choice of opening his Bank accounts in any scheduled commercial Bank as per his convenience. Pension amount is credited by the Treasury Officer into the Bank account of the pensioners in the respective Bank branches through National
Electronic Fund Transfer (NEFT) using the E-Kuber platform of Reserve Bank of India.

In view of the facility now available to the pensioner to draw their pension through the Treasuries without personal appearance and individual submission of bills, except in case of first payment of pensionary benefits, there is no need to transfer the Pension records for disbursement of the pension through the Public Sector Banks which involves separate record keeping, accounting, reporting and reconciliation mechanism.

The State Government have, therefore, decided to repeal para-3 of the scheme for payment of pension of State Government Pensioners by Public Sector Banks so as to foreclose the option of existing and future pensioners to opt for payment through Public Sector Banks. However, those pensioners drawing pension through Public Sector Banks may continue to do so or exercise their option to draw pension through the Treasuries.

This arrangement will come into force with immediate effect.

By Order of Governor

Sd/-

Additional Chief Secretary to Government
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No 27311 /F
Dated 23.08.2018
FIN-TRY-ORB-0001/2014

OFFICE MEMORANDUM

There have been several provisions in the Odisha Treasury Code safeguarding the interest of the persons affected with leprosy, which was considered hitherto as contagious disease. Leprosy is no longer considered as incurable. In the changed scenario, there is no need for continuing with such provisions treating them separately. However, there is a need to protect the interest of the persons affected with the extreme physical incapacity. Accordingly, provisions in the Odisha Treasury Code, Volume I would stand substituted in the following manner with immediate effect:

I. The Note Below Subsidiary Rule 277 (II) would stand substituted as follows: - Photograph should be affixed to Pension Payment Orders of all pensioners whose pensions are transferred for payment from another State to this State.

II. Subsidiary Rule 277 (III) would stand substituted as follows: - The cost of Photograph should be borne by the pensioner himself.

III. Subsidiary Rule 304 would be substituted as follows: - Notwithstanding anything contained in these rules in cases where the pensioners are not able to appear before the Disbursing Officer due to his extreme incapacity shall be paid without being called upon to produce a Pension Payment Order or a bill. He shall merely appear before the Disbursing Officer who shall order one of the staff to fill up (in lieu of the pensioner doing it himself) a pension bill form on which payment shall at once be made and the fact recorded in the register which shall be initialled by the Disbursing Officer as having been paid in his presence.

Where physical appearance of such pensioner is not possible, he may arrange to send a life certificate under S.R.291. In that case the Treasury/Sub-Treasury Officer will draw the money and send it by postal money-order in the manner laid down under Subsidiary Rule 310.
Note - In the case of Treasuries where payments are made through the Bank, the Treasury Officer shall draw the money required from the Bank and shall have the payment made in his presence and shall record a certificate of disbursement in the voucher as stated above or make an order to the Bank for payment into the Bank Account of the pensioner.

In cases where the pensioner is not able to appear before the Disbursing Officer due to his extreme physical incapacity he may, on his specific request be identified by the Disbursing Officer at the place of the pensioner in the month of November each year.

IV. **Note to Subsidiary Rule 625(C)(II) of Odisha Treasury Code Volume-I** would be substituted as follows: Photograph should be affixed to compensation payment orders of all Intermediaries who are not able to appear before the Disbursing Officer due to his/her extreme incapacity.

V. Subsidiary **Rule 625(C)(III) of Odisha Treasury Code Volume-I** would be substituted as follows: The cost of photograph should be borne by intermediary himself. The photographs should in all cases be renewed in every five years.

VI. Subsidiary **Rule 645** of Odisha Treasury Code Volume-I would be substituted as follows: Notwithstanding anything contained in these rules in cases where the Intermediary is not able to appear before the Disbursing Officer due to his extreme incapacity shall be paid without being called upon to produce the Compensation Payment Order or a bill. He shall merely appear before the Disbursing Officer who shall order one of the staff to fill up (in lieu of Intermediary doing it himself) a bill form in OTC -74 on which payment shall at once be made and the fact recorded in the register which shall be initialled by the Disbursing Officer as having been paid in his presence. In such cases, a duly counter signed certificate of payment should also be recorded on the bills.

Note (i) - In the case of Treasuries where payments are made through the Bank, the Treasury Officer shall draw the money required from the Bank and shall have the payment made in his presence and shall record a certificate of disbursement in the voucher as stated above or make an order to the Bank for payment into the Bank Account of the Intermediary.
Note(ii)-In case the Intermediary is not able to move or to appear before the Disbursing Officer due to extreme incapacity for receiving payment of compensation, such payment may be made at his residence through the Tahasildar. After payment the Tahasildar should record a certificate on the body of the bill that the amount of the bill has been paid by him personally to the Intermediary.

VII. Note to Para-9 of ANNEXURE-A would be substituted as follows:

Note: Photograph should be affixed to compensation payment order of all intermediaries.

VIII. Subsidiary RULE 669 (B) would be substituted as follows: - In cases where the Subscriber is not able to apply for final withdrawal of General Provident Fund, due to his extreme physical incapacity, the responsibility for such application will be on the concerned Head of Office/Head of Department / Department of Government for non-gazetted and Gazetted Officers, as the case may be. The application for final withdrawal of General Provident Fund of such subscribers shall be made in Form O.T.C. 80-D. The concerned Head of Office/Heads of Department/Department of Government will prepare the bill in Form O.T.C. 79-A on behalf of the subscriber in the manner laid down in S.R. 688(1) of O.T.C. Volume I.

Note - Such subscriber desiring to receive payment outside the jurisdiction of the Accounts Officer the Head of Office/Heads of Department/Department of Government may draw the amount and make payment to the subscriber by bank draft or payment to the Bank Account of the payee. The charges on this account will be borne by the Government.

IX. Accordingly, Form No. 80-D O.T.C. Volume II would be substituted as follows:
FORM No. O.T.C. 80-D

(Form Of Application For Final Payment Of Balance In The Provident Fund Account To The Subscriber Suffering From Extreme Physical Incapacity)

General Instructions:
1. Urgency: This application should be treated as Urgent by all concerned at all stages.
2. The Head of Office/Heads of Department/Department of Government at the request of the subscriber suffering from extreme physical incapacity shall fill in the application and forward the application to the Accountant General, Odisha.

To

The Principal Accountant General,
Odisha, Bhubaneswar,

Madam/Sir,

It is requested that arrangements may kindly be made for the payment of the accumulation in the Provident Fund Account of Shri / Shrimati / Kumari_____________________________.

The necessary particulars required in this connection are given below:
1. Name of the Government Servant:
2. Date of Birth :
3. Post held by the Government Servant:
4. Provident Fund Account Number allotted to the subscriber :
5. Religion of the claimant (s) :
6. Date of retirement/compulsory retirement / discharge / dismissal :
7. Name of Treasury / Bank where payment is desired :
8. Name, Designation and place of the Drawing Officer through whom payment is desired (where payment is desired through a Drawing Officer other than the Drawing Officer of the old place of the duty) :

Yours faithfully,

Signature of the Head of Office/Head of Department / Department of Government on behalf of Subscriber suffering from extreme physical incapacity
(For use of Head of Office/Department of Government)

Forwarded to the Accountant General ____________________________ for necessary action. The particulars above have been duly verified.

2. The Provident Fund Account Number of Shri / Shrimati / Kumari ____________________ (as verified from the annual statement furnished to him/her is______________________________)

3. The last fund deduction was made from his/her for the month of ______ drawn in this Office Bill No _______ for Rs._________ (Rupees_________________ ) cash voucher No_______.

4. Certified that he/she was neither sanctioned any temporary advance nor any final withdrawal from his/her Provident Fund Account during the twelve months immediately preceding the date of his/her date or application.

   OR

   Certified that the following temporary advance/ final withdrawals were sanctioned to him/her and drawn from his/her Provident Fund Account during the twelve months immediately preceding the date of his/her date of application:

<table>
<thead>
<tr>
<th>Amount of advance withdrawal</th>
<th>Date and place of encashment</th>
<th>Voucher No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

5. Certified that no amount was withdrawn / the following amounts were withdrawn from his/her Provident Fund Account during the twelve months immediately preceding the date of his/her date of application for payment of insurance premia or for the purpose of a new policy.
<table>
<thead>
<tr>
<th>Policy Number and Name of the Company</th>
<th>Amount</th>
<th>Date</th>
<th>Voucher No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>1</td>
<td></td>
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<td>3</td>
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</tr>
</tbody>
</table>

6. It is certified that no demands _________ of Government _________
_________ following demands _______ are due for recovery.

(i)
(ii)
(iii)

F.D. Notification No.61798 -TRC 19/77-F., dated 5\textsuperscript{th} December, 1977

**Signature of the Head of Office/Department of Government**

X. Formal amendment to the relevant provisions in Odisha Treasury Code in consultation with the Accountant General (A&E), Odisha will follow.

By Order of the Governor

Sd/-

**Additional Chief Secretary to Govt.**
From

Shri T. K. Pandey, IAS
Additional Chief Secretary to Government.

To

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

Sub: Treasuries to accept claims/ bills against financial sanction orders generated from IFMS only.


Madam/Sir,

In inviting a reference to the subject cited above, I am directed to say that, facility for generation of various kinds of financial Sanction Orders have been provided in the Integrated Financial Management System (IFMS). The detail modalities for preparation and generation of Online Sanction Order using the login credentials of the Authorized users of the system have been outlined in the Finance Department Office Memorandum No. 33639/F dated 13.12.2016.

2. The online Sanction Order generation module of IFMS has the following advantages:

   a. Standardized Sanction Order formats across all the Departments.
   b. Availability of the Sanction Order in the Treasury on a real-time basis.
   c. Generation of unique number for each Sanction Order.
   d. Preservation and retrieval of the Sanction Order for ex-post analysis.
3. The system for online generation of sanction order has been in use on a test basis for quite some time now. So far more than 17,000 sanction orders have been generated involving around 23 categories of financial sanctions. Around 14,000 users have been created in IFMS to generate the financial sanctions with their specific roles and privileges. Thus, it is apparent that the facility for sanction order generation has attended stability and free from any technical glitches. In order to avoid duplicity in process of preparation of financial sanction orders and their subsequent reference with the claims to be submitted to the Treasury for drawal of funds, it is now decided that Treasuries will accept claims / bills which are accompanied with sanction orders generated from IFMS only w.e.f. 01.08.2018. In other words, it is mandatory for the Sanctioning Authority to enter the financial sanction details in IFMS and generate the sanction orders using the online facility.

4. Pre-requisites and processes involved in generation of sanction Order:

Creation of users:

4.1 To be use the online facility for sanction order generation, it is necessary that all establishment of the Government should have users who can access the Sanction Order Module of IFMS. There are two kinds of users: 1) Operator & 2) Approver to prepare and generate any financial sanction. There may be multiple users in an establishment as financial sanctions can be generated by the various wings /Divisions /Sections of the concerned office. For creation of users, Head of Office/DDO may request the Treasury Officers along with necessary authentication as per the format enclosed in the aforesaid Office Memorandum.

4.2 Any user who is transferred/goes on long leave, the Head of Office/DDO shall intimate the Treasury Officer to de-activate him from the system in order to avoid any misuse of the roles and privileges assigned to him.

5. Training and handholding support:

Directorate of Treasuries have been instructed to conduct Training-cum-Sensitization programmes for the Head of Office/DDOs in their respective Treasuries. The F.As and A.F.As of the Administrative Departments will also be provided with training by the Directorate of Treasuries and Inspection, Odisha, as per the schedule to be fixed by Finance Department to help them gain first-hand knowledge about the new facility.
6. **Post implementation support:**

Treasuries will not accept the claims which are not supported by sanction orders generated through IFMS on or after 01.08.2018. However, in case of any difficulty, the Helpdesk of Treasury will provide handholding support to the Head of Office/DDOs to generate financial sanction order from IFMS.

It is, therefore, requested that, the Departments, the Heads of Department and their Sub-Ordinate offices who have not created their users will do the same taking the support from concerned Treasury and avail the online facility at an early date for generation of financial Sanction Order from IFMS Odisha as sanction orders generated otherwise will not entertained by the Treasuries on or after 1st August, 2018.

Yours faithfully,

Sd/-

Additional Chief Secretary to Government
From

Shri T. K. Pandey, IAS  
Additional Chief Secretary to Government.

To

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

Sub: Submission of pension application through online facility of IFMS Odisha.


Madam/Sir,

In inviting a reference to the subject cited above, I am directed to say that the online facility for submission and processing of pension application through the IFMS Odisha Portal has been in use on a test basis since long. The facility was formally launched by the Hon'ble Chief Minister on 19th November, 2017. Till date more than 662 no. of applications for sanction of pension has been received through this facility, out of which, around 135 applications have been processed by the Head of Offices using the above facility for onward transmission to the Pension Sanctioning Authority (PSA). More than 69 pension applications have been forwarded by the PSAs to the office of the Accountant General (A&E), Odisha. A large number of users have been created in IFMS by various Head of Offices and PSAs to use the facility for online processing of pension applications.

2. As the new facility seems to have gained stability and maturity in terms of its use and operational process, it has been decided to make it mandatory for all the Head of Offices and PSAs to process the pension applications online in IFMS Odisha w.e.f. 1st August, 2018. However, the retiring/retired Government employees can submit the pension application either online or offline as per their convenience. The retired/retiring Government employees who have submitted online application also need to submit the hardcopy of the applications as per the
procedure defined in the Finance Department O.M. No. 32888/F dated 13.11.2017. The applicant who is not able to submit online application, shall submit the application in the prescribed forms along with the relevant documents directly to the Head of Office who shall initiate the process in "Pension Application Form" in the Pension Portal of IFMS on behalf of the retiring/retired employee. Further, applications for sanction of pension pending as on 1st August, 2018 at the level of Head of Office/PSA need not be mandatorily processed through the online facility of IFMS.

3. After receipt of the hardcopy, the authorized officials of the Head of Office/PSA will process the pension application in the IFMS Portal as per the aforesaid Office Memorandum.

4. As a pre-requisite to use the online pension application processing in IFMS, all Head of Offices / PSAs have to create users with defined role to process the pension applications. The request for creation of users should be submitted to the Treasury to which the DDO of the establishment is attached as per the format enclosed in the Annexure of the aforesaid Office Memorandum. The PSAs should intimate the Head of Offices under their control about the user detail to whom the pension application should be forwarded from the field offices.

5. Training has already been provided to all the Head of Offices/ PSAs by the Directorate of Treasuries & Inspection and the District and Special Treasuries. In order to avoid any delay in processing of pension applications, all Treasuries have been instructed to conduct refresher Training -cum-Sensitization programme for the Head of Offices/PSAs to use online pension module. Handholding support will be available at the Treasury level to sort out any difficulties faced by the users (pensioner, Head of Office, PSA).

6. In order to ensure timely processing of pension application, a list of future retirees has been prepared. The Directorate of Treasuries will provide selectively targeted support and help to the offices from where the Government employees are likely to retire in the coming 6 months.

You are, therefore, requested to instruct all concerned under your administrative control to ensure online submission and processing of pension application of Government employees from 1st August, 2018.

Yours faithfully,

Sd/-

Additional Chief Secretary to Government
From
Shri T. K. Pandey, IAS
Additional Chief Secretary to Government.

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

Sub: Operational Procedure for collection of State Government Receipts through Point of Sale (PoS) devices - Mobile PoS, BHIM UPI, Bharat QR Code, AePS Devices In Government Offices to receive digital payment of all kinds.

All State Government offices are now authorized to receive digital payments through Debit cards/BHIM UPI/AePS Devices using Mobile Point of Sale (PoS) Devices and Aadhaar Enabled Payment Devices (AEPS) or QR Code.

2. Draft operational guideline and an assessment of demands for procurement of PoS devices - Mobile PoS, AePS Device or QR Code in Government Offices was conducted in the previous year. In this regard, the responses have been received from various offices.

3. In the meantime, Reserve Bank of India have issued fresh guideline in respect of rationalization of Merchant Discount Rate (MDR) on Debit Card transactions. As per the said guideline, the maximum MDR for Debit Card transactions will be as below:
| Sl. No. | Merchant Category                                                                 | Merchant Discount Rate (MDR) for Debit Card transactions (as a % of transaction value) | Physical PoS infrastructure including online card transactions | QR code-based card acceptance infrastructure |
|--------|----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|---------------------------------------------------------------|
| 1      | Small merchants (with turnover upto Rs. 20 lakh during the previous financial year) | Not exceeding 0.40% (MDR cap of Rs. 200 per transaction)                                | Not exceeding 0.30% (MDR cap of Rs. 200 per transaction)      |
| 2      | Other merchants (with turnover above Rs. 20 lakh during the previous financial year) | Not exceeding 0.90% (MDR cap of Rs. 1000 per transaction)                               | Not exceeding 0.80% (MDR cap of Rs. 1000 per transaction)     |

4. Ministry of Electronics and Information Technology, Government of India vide Gazette Notification dated 27.12.17 has mentioned that MDR applicable on Debit Card/BHIM UPI/Aadhaar-Pay transactions less than or equal to Rs. 2000/-in value will be borne by Government of India for a period of two years with effect from 1st January, 2018 by reimbursement of the same to the acquirer Banks so that no MDR is payable by the merchant in respect of such transactions under this scheme and consequently the consumers will not be overcharged citing MDR as a reason.

5. Further, guidelines for use of Unified Payment Interface (UPI) and Bharat Interface for Money (BHIM) for collection of Government revenue has been issued by Controller General of Accounts, Ministry of Finance, Government of India (cga.gov.in/Circular/Published/list.aspx) which is mutatis mutandis applicable to the State Government offices desirous of using PoS and other devices for collecting Government dues.

5.1 The term "Accredited Bank" referred to in the said guideline means "Agency Banks" for the State Government. Similarly, the term "Acquiring Bank" means the "Agency Banks" which have supplied the PoS machine or other digital devices to the Government offices. The term "Government Portal System (GPS)" means online receipt system of IFMS, Odisha.

5.2 Process for digital payment through UPI/BHIM has been envisaged in the aforesaid guideline. However, State Government offices willing to use UPI/BHIM digital payment solutions need to work out a specific accounting, reporting and reconciliation method in consultation with the Agency Bank concerned as per the principles laid down in this Office Memorandum and obtain approval of Finance Department in the matter.
6. Accordingly, the following guidelines and operational procedure are now issued with regard to procurement and installation of PoS/other devices for accepting digital payments in the Departmental counters as well as accounting, reporting and reconciliation of such transactions.

7. **Requisition of PoS devices:**

7.1 Government offices should request the Agency Banks as per the list enclosed in Annexure-I to provide Mobile PoS with or without Aadhaar enabled payment facility. However, in case the Departmental counter operates at a permanent space, fixed line PoS may also be used.

7.2 Requisition already submitted by various offices to the Finance Department will be communicated to the desired Banks through SLBC for supply and installation of the required devices.

7.3 The offices which have not yet submitted their requirements may directly approach the Agency Banks as Annexed for supply and installation of the digital payment devices and solutions.

8. **Digital payment solution from multiple Banks:**

In order to ensure uninterrupted service in the arrangement for acceptance of digital payment, it is advised that the Departmental Offices may use payment solutions and devices of two different Agency Banks. The Departmental Officer may also have digital solutions from one Bank with facility for at least two devices in order to ensure backup in case of any mechanical failure.

9. **Opening of designated Bank Account/(s):**

The devices accepting the digital payment will be linked to a designated Bank account maintained in the Bank branch, who has supplied the device/(s). However, if the same Bank supplies multiple devices for accepting digital payments, all the devices should be linked to a single Bank account opened/identified for the purpose. In case, digital payment devices are from two different Banks, the Departmental Officer/DDO will have two different Bank accounts in respective Banks. Departmental Officer should not have more than two accounts as this will cause additional burden for the purpose of reconciliation.
10. **Infrastructure support:**

10.1 Government offices desirous of using the PoS and other devices for accepting digital payments are required to provide infrastructure support such as; telephone, internet connectivity, Desk Top, Computer, space etc.

10.2 It is desirable that Departments should have their own IT Portal System/Website with an application for facilitating digital payments through PoS and other devices. This application system should generate electronic money receipt on payment through the digital modes. It may also provide confirmation of receipt through system generated SMS and e-mail to the payer. The daily and periodic MIS should be generated from the system.

10.3 Departments which do not have their own IT solutions and infrastructure to accept digital payments may take help of the E & IT Department, the nodal Department for promotion of digital payments.

11. **Installation, commissioning and maintenance & other service charges for devices:**

11.1 Most of the Agency Banks have conveyed that there will not be any installation charges in respect of devices. Further, installation cost, if any, service charges, maintenance charges and rentals etc. in respect of the PoS machines and other devices will vary from Bank to Bank and device to device. Therefore, the offices are required to ensure due diligence and decide on a mutually agreeable rate for such charges. The payments of these charges are to be met from the available provision under Demand No.5 - "2052- Secretariat General Services - Establishment, Operations and Maintenance Expenditure - 00 - 090 -Secretariat-0488- Finance Department-78667- Financial Inclusion" made in the B.E. for 2018-19 by the concerned Head of Office/DDO.

11.2 The Banks supplying the devices/services for digital payment to be made in the Government offices through Debit Cards/BHIM UPI/AePS Devices will submit a consolidated monthly/quarterly claim for reimbursement of rental and other charges as per the format at Annexure-II to the concerned office for verification and approval. After due verification, the offices will aggregate and
11.3 Allocation will be made by the Director, Small Savings, Finance Department on receipt of requisition from the Departmental Controlling Officer. The Controlling Officer will further distribute the allotment among the Head of Office/DDO.

12. Charges in respect of Merchant Discount Rate (MDR) for Digital payments:

12.1 For digital transactions taking place through Debit Cards/BHIM UPI/AePS Devices up to Rs.2000/-, MDR will be borne by the Government of India as per Gazette Notification of Ministry of Electronics and Information Technology, Government of India. Thus, the MDR charges in respect of digital transaction made through Debit Cards/BHIM UPI/AePS Devices up to Rs.2000/- will not be charged either to the State Government office or to the payer, as the case may be.

12.2 However for transaction value above Rs.2000/-, MDR will be applicable on the entire transaction value. For example, no MDR will be applicable in case of transaction value of Rs.1800/- and in respect of a transaction of Rs.2300/-, MDR would be applicable on the entire transaction value of Rs.2300/-.

12.3 MDR charges in respect of transaction made through Debit Cards/BHIM UPI/AePS Devices valued above Rs.2000/- will be borne by the Government offices on receipt of such claims from the Banks. The payment of MDR charges will be made from the available provision under the Head for "Financial Inclusion". The offices may submit their requirement for allotment under Demand No.5 - "2052-Secretariat General Services - Establishment, Operations and Maintenance Expenditure - 00 - 090 -Secretariat-0488- Finance Department- 78667-Financial Inclusion" in the B.E. for 2018-19 through their Controlling Officers. The Controlling Officers are required to place necessary fund under the aforesaid Head to the DDO for drawal and disbursement of the MDR charges to the Banks in time. The Controlling Officer will place necessary requisition to Director, Small Savings, Finance Department for allocation of fund.
13. **Requisition for payment of MDR charges by the Bank:**

The Banks supplying the devices/services for digital payment to be made in the Government offices through Debit Cards / BHIM UPI / AePS Devices will submit a consolidated monthly/quarterly claim for reimbursement of MDR charges in respect of all transactions as per the format at **Annexure- II** for the concerned office for verification and approval. After due verification, the offices will aggregate and forward the claim to the Controlling Officer for obtaining allotment from the Director, Small Savings, Finance Department.

14. **Rate of MDR:**

The rate of charge in respect of MDR will be governed by the guideline issued by the RBI from time to time in this regard.

15. **The Citizens-Payers:**

To pay any tax and non-tax revenue or including fees, service charges etc., the citizens/ payers shall approach the concerned Departmental counter for payment of the charges to the State Government Department/ Agencies using Debit card, BHIM UPI, Bharat QR Code, AePS Devices in the PoS machines and other devices. After the payment is successful, the payer will receive money receipt along with the customer / payer copy generated from the PoS machine as a proof of payment.

16. **Departmental Counters:**

For payment of tax & non revenues including fees, service charges etc., the citizen will go to the designated Departmental Office/ Counter and may opt for payment through digital payment against bill or demand raised by the Department or make the payment to avail any paid service.

16.1 **The person in charge of the Departmental counter will ask for Debit Card of the payer and swipe the card and enter the amount required to be paid against the particular demand/ bill or charges for availing of any service in the PoS machine. The depositor will be asked to enter his PIN number to complete the transaction. Along with the payer’s copy of the receipt generated by the PoS machine, the Departmental Officer will also issue a money receipt in the prescribed form supplied by the Director, Printing, Stationery and Publication, Odisha or a system generated money receipt, as the case may be as proof of payment under his signature.**

16.2 **Similarly, if the payment is made through AePS Device, the authentication of the payer will be made for electronic transfer of payment from his/her Bank account seeded with Aadhaar number**
to the designated account of the office. On receipt of the remittance, a receipt should be generated from the device as an acknowledgement of the payment received and the copy of which shall be shared with the payer along with the Departmental money receipt.

16.3 In case the Government offices intend to use BHIM/UPI and Bharat QR code/BHIM QR code etc., it should be prominently displayed in the Departmental counter. Arrangements should be made with the Bank to ensure generation of money/acknowledgement receipt on successful transfer of remittance from payer's account to the designated account of the office.

16.4 The merchant/receiver's copy of the receipt generated on successful remittances using PoS machine/AePS Devices, BHIM UPI, QR code will be preserved along with the counter foil of the money receipt and recorded in the Collection Register on daily basis and also taken to the Cash Book. The amount so collected will be parked in the designated account of the Head of Office/DDO maintained for such digital devices. Subsequently, after remittance of the amount collected through the digital devices to the Government Account the Challan No./Reference ID/Bank Transaction ID may also be noted in the Cash Book.

16.5 On each day at a particular time, say after close of the counter the person-in-charge will mandatorily generate the "End of Day" Statement from the PoS machine and then prepare an item-wise aggregate collection statement made with reference to money receipt numbers and send a consolidated report to the Head of Office/DDO. For example: money collected in each Police station or Revenue Inspector's office will be segregated item-wise and at end of each day would be communicated to the SP's office/Tahasildar's office who are DDOs. **Failure to generate the "End of Day" Statement from the PoS machine will further delay the remittance of amount collected by the Card issuer to the Acquiring Bank/Agency Bank and also attract penalty.**

17. **Head of Office/ Drawing & Disbursing Officer:**

The Head of Office/ Drawing & Disbursing Officer will aggregate the item-wise receipts from different counters and prepare a consolidated item-wise statement of collections made for each day and generate account head-wise challan from the Treasury portal and present the same in the Agency Bank in which the designated account is maintained along with a
debit slip/ cheque with an endorsement 'Pay yourself for debiting the current account and simultaneous crediting the pool account of the Cyber Treasury maintained with the e-Focal Point Branch of the Bank. MIS for the receipt transactions of the Head of Offices/ DDO can be downloaded from the Treasury portal for verification and reconciliation of the remittances made from the current account to the Cyber Treasury against the respective Treasury Reference ID of e-Challan.

17.1 Money received in the designated account of the DDO maintained for digital receipt must be credited to the Government account through the Cyber Treasury within three working days. Parking of funds in the designated account should not be allowed beyond the permissible period of three working days.

17.2 The Head of Office/ DDO will undertake reconciliation between receipt made through digital device/s and remittance to the Government Account in the format prescribed in Annexure-III after obtaining the relevant details from the Agency Bank Branch on daily and monthly basis.

18. Agency Bank Branch in which the designated account is maintained:

The concerned Agency Bank will furnish original challan to the Head of Office/ DDO indicating the bank transaction ID generated from the Core Banking Solution of the Bank and report the transaction to the e-Kuber system of Reserve Bank of India through the designated e-Focal Point branch of the Cyber Treasury.

19. e-Focal Point branch of the Cyber Treasury:

The e-Focal Point branch of the Agency Bank will submit the electronic scroll for the receipts made through PoS machine and other devices and remitted from the designated account of the DDO to the Cyber Treasury through the e-Kuber system of RBI for accounting of the transaction.

20. Role of Cyber Treasury:

On receipt of the e-Scroll from the e-Kuber system of RBI, the Cyber Treasury will account for the amount remitted from the current account of the DDO.

Reporting and accounting of these e-Transactions will be governed by Finance Department OM No. FIN-TRY-RULE-0016/2012(PT)-24108/F, dt. 27.06.2012.
21. **Policy on refund before the Digital receipt is credited to the Government Account:**

At the time of making payments made in the Departmental counters, if by mistake or due to ignorance, a payment is made more than once using the card and the Departmental Officer is intimated about such payment by the payer or comes to know about it at the time of "End of Day" reconciliation, the amount may be held back in the designated account till clearance from the Card issuer is obtained. Then the amount may be refunded back to the payer by giving a request to the Bank branch through the Card issuer and the "Issuer's Bank" i.e. the bank where the payer maintains his/her account.

22. **Policy on refund after the Digital receipt is credited to the Government Account:**

In case a refund is sought by the taxpayer after the payment is credited to the State Government account by Departmental Office using the Treasury challan, the request regarding refund of such money will be examined by the Departmental Office and a refund order may be issued by the Head of Office for drawing the refund from the Treasury as per provisions of Subsidiary Rule-345 of the Orissa Treasury Code. For making such refund, the DDO of the Departmental Office will seek the beneficiary Bank details from the depositor and submit the claim to the Treasury for making payment to the bank account of the payer.

23. **Monitoring Mechanism:**

Departmental Controlling Officers are required to put in place a monitoring mechanism to ensure that digital payments collected through the PoS machines and other devices is credited to Government Account within the prescribed time limit. The MDR/Rental and other charges that are to be reimbursed to the Banks must be verified against the actual transactions and recorded as per the prescribed format in **Annexure-IV**. The reimbursement of the MDR to the Agency Bank should be released by the concerned Heads of Offices/DDOs electronically to the Designated Account furnished in **Annexure-II**.

Sd/-

Additional Chief Secretary to Government
List of Agency Banks

1. Allahabad Bank
2. Andhra Bank
3. AXIS Bank
4. Bank of India
5. Canara Bank
6. Central Bank of India
7. HDFC Bank
8. ICICI Bank
9. IDBI Bank
10. Indian Bank
11. Indian Overseas Bank
12. Oriental Bank of Commerce
13. Punjab National Bank
14. State Bank of India
15. UCO Bank
16. United Bank of India
17. Union Bank of India
**Annexure-II**

**Format for the Agency Banks to claim reimbursement of MDR/Rental and other charges**

Name of the Bank/(s):
Description of the Digital payment Terminal (s):
Identification Number, if any:
Period (Monthly/Quarterly):
Designated Account No of the Bank for remittance of MDR charges:
IFSC Code:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Date of Transaction</th>
<th>Terminal Description and ID No</th>
<th>Transaction No or ID</th>
<th>Amount</th>
<th>Date of credit of the amount to the Designated Account</th>
<th>MDR Rate</th>
<th>MDR Amount</th>
<th>MDR payable by the State Govt. Office</th>
<th>Rental &amp; Other charges payable</th>
<th>Total amount payable</th>
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Certified that we have verified and found that the reimbursement charges for MDR/Rental and other charges is correct and as per the prescribed rate of Reserve Bank of India.

**Signature of the Branch Manager**

**N.B.** : Agency Bank will furnish the details of devices wise all transactions irrespective of value i.e. for transactions value both upto Rs 2000/- and above Rs 2000/- to verify the reimbursement claim made to the Office.
**Annexure-III**

Reconciliation between receipt made through digital device/s and remittance to the Government Account

Name of the Office:
Description of the Digital payment Terminal (s):
Name of the Bank/s:
Identification Number, if any:
Period (Monthly/Quarterly):

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Date of Transaction</th>
<th>Terminal Description and ID No</th>
<th>Transaction No or ID</th>
<th>Amount</th>
<th>Date of credit of the amount to the Designated Account</th>
<th>Treasury Challan No.</th>
<th>Bank Transaction ID</th>
<th>Cyber Treasury Challan No.</th>
<th>Remark</th>
</tr>
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<tbody>
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**Signature of the Head of Office/DDO**

**N.B.** : In case of remittances to the Government Account exceeds the permissible limit of T+3 working days, than the ‘Remark’ column should indicate the reason for such delay.
### Format for the Head of Office to report to the Controlling Officer

Name of the Office:
Description of the Digital payment Terminal(s):
Name of the Bank/s:
Identification Number, if any:
Period (Monthly/Quarterly):

| Sl. No. | Date of Transaction | Terminal Description and ID No | Transaction No or ID | Amount | Date of credit of the amount to the Designated Account | Treasury Challan No. | Bank Transaction ID | Cyber Treasury Challan No. | MDR Rate | MDR Amount | Rental & other charges payable | Total amount payable | Reimbursement made (Yes/No) | If No, reasons for non-reimbursement |
|---------|---------------------|--------------------------------|---------------------|--------|--------------------------------------------------------|----------------------|---------------------|------------------------|----------|------------|--------------------------------|---------------------|-----------------------------|
|         |                     |                                |                     |        |                                                        |                      |                     |                        |          |            |                                |                     |                             |

Certified that we have verified and found that the reimbursement charges for MDR claimed by the Agency Bank/s is correct.

### Signature of the Head of Office/DDO

**N.B.** : In case of the Office is availing digital payment solutions from more than one Bank, then Bank-wise report may be submitted to the Controlling Officer.
The Sub para 7.1 of Para 7.0 of Finance Department OM No. 11839/F Dated 31.3.2018 regarding the Reconciliation of discrepancies in "Accounting Procedure for pension payment made on behalf of the State Government by the Authorized State Public Sector Banks" has the existing provision as below:

"A detailed Date-wise Monthly Statement (DMS) will be forwarded by RBI to all the concerned authorities i.e. State Pension Treasury, A.G(A&E), Odisha and Finance Department regarding the day to day fund settlements between Agency Banks and State Government accounts. AG(A&E) Odisha after reconciliation with the actual scrolls received from the Agency Banks through State Pension Treasury may forward the Verified Date-wise Monthly Statement (VDMS) on the monthly basis to RBI for any further adjustments".

The sub para 7.1 will be substituted by as follows:

"Bank-wise copies of Verified Date-wise Monthly Statement (VDMS) will be forwarded by State Pension Treasury to AG (A&E), Odisha after closing of monthly transaction as per extant provisions of sending VDMS. AG (A&E) Office may forward the discrepant Bank's VDMS to RBI for reconciliation after verifying the figures with the actual Treasury and Bank figure."

By order of Governor

Sd/-

Principal Secretary to Government
NOTIFICATION

No. FIN-TRY-MISC-0009/2018  16277  /F. dt 16.05.2018

In terms of Rule-I A of Odisha Treasury Rules and Rule 4-A of the said Rules, the Minister of Finance, after consultation with the Accountant General (A&E), Odisha, Bhubaneswar, hereby directs that a "State Pension Treasury" having the status of Special Treasury shall be established at Bhubaneswar with effect from 16.5.2018 with jurisdiction over the entire state for accounting of pension paid by the State Government through authorized Public Sector Banks.

The Link/Nodal Branch of the Authorized PSBs (13 nos) in Annexure-I shall be responsible for submission of consolidated State-wise scroll in respect of all State Government Pension Disbursing Branches of their Bank to the State Pension Treasury. The State Pension Treasury will develop a data base for all the Pension paid by the State Government through the PSBs and ensure the correctness of the scrolls submitted by the Link /Nodal Branch and the payment made to the Pensioners by the Bank.

The State Pension Treasury will prepare the monthly accounts for submission to the office of A.G. (A&E) Odisha in the prescribed format as per extant provisions. Further, the Treasury shall report to the Accountant General (A&E), Odisha a Bank wise abstract of pension payment made in the format prescribed in Annexure-VI in FDOM no. 11839/F dated 31.3.2018.

By the order of Governor

Sd/-
Principal Secretary to Government
From

Shri 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 2018-19

Madam/Sir,

I am directed to refer to the subject mentioned above and to say that instruction on distribution of Budget allotment under Vote on Account was issued vide FD letter no. 8520/F dated 29.3.2018. The Budget for 2018-19 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 May 2018 onwards.

2. The provision made in the Annual Budget has been made available in the Budget Interface and works expenditure module of IFMS Portal (www.odishatreasury.gov.in/ www.ifmsodisha.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 30th April, 2018 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 2018-19 would be regulated by specific instructions of Finance Department to be issued in this regard separately.

4. In order to ensure availability of the disaggregated information on the Central Share and State Share of the expenditure under Centrally Sponsored Schemes (CSS), necessary validation at the budget formulation stage on the percentage of Central Share for the Centrally Sponsored Schemes (CSS) is built in at the level of Chart of Account. This information is made available in the IFMS system along-with budget data. At the time of issuance of allotment by the Administrative Departments using IFMS, the default sharing pattern entered by the Department at the time of formulation of budget would be displayed with option to change. The Administrative Departments are required to verify the correctness of the sharing pattern of the Centrally Sponsored Schemes (CSS) before issuance of allotment. The sharing percentage reflected by the Administrative Department at the time of issue of allotment in IFMS will be frozen till drawal of funds under respective chart of account of the Centrally Sponsored Schemes (CSS). IFMS will fetch the required information from different transactions under Centrally Sponsored Schemes (CSS) using the percentage linked to each transaction for the purpose of reporting.

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/-

Principal Secretary to Government
No. 13268/F Dated Bhubaneswar the 16th April, 2018
FIN-TRY-ESTT-0011-2017

From
Shri Tuhin Kanta Pandey, IAS
Principal Secretary to Government

To
The Additional Chief Secretaries/
Principal Secretaries /
Commissioner-cum-Secretaries/
Secretaries to Government
All Heads of Department/
All Collectors

Sub: Drawal of Salary bill for March, 2018

Madam/Sir,

It is provided in Finance Department Office Memorandum no. 11820/F dated 31.3.2018 that the salary bills for the month of March, 2018 to be drawn in April, 2018 will not be generated in HRMS in case of non-submission of Annual Establishment Review Report for 2017-18 by the DDOs, Controlling Officers and Administrative Departments.

Considering the difficulties faced by the DDOs in submission of AER Report for the year 2017-18 and the resultant delay in drawal of salary of the employees, it has been decided that, DDOs, who have not submitted their AER Report for 2017-18, may submit their salary bills for March, 2018 without submission of AER Report.

The detailed revised time-line on submission of AER Report will be issued separately.

Yours faithfully,

Sd/-
Principal Secretary to Government
MATTERS RELATING TO OGFR
From
Shri Ashok K K Meena, IAS
Principal Secretary to Government

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


Sir,

You may be aware that all Administrative Departments and Government Offices were allowed for voluntary purchase of common use goods and services through GeM vide Finance Department letter no 35243/F dated 30.11.2017.

2. Further, Government Offices and Non-Government entities are advised to make maximum procurement through GeM portal vide this Department Letter No 5972/F Dated 20.02.2019. In case the procurement is inevitable through open bidding, a certificate is to be furnished by the officer responsible for the procurement to the effect that the item procured either is not available on GeM or the price discovered in open bidding is less than the price available at GeM portal.

3. It has been noticed that AC Bills are being drawn in every financial year for late procurement decisions taken in the month of March and the amount drawn through AC Bills are being parked in the current account for payment in the next financial year to avoid lapse of budgetary funds.

4. In the context of on-boarding GeM, it has been decided that budgetary funds earmarked for procurement will lapse for late procurement decisions. March should not be the month for placing the purchase orders. March will be regarded as the month for payments against the purchases made in the last quarter of the financial year. Cross financial year transactions on GeM are not allowed as the payments in IFMS are made against the Vendors’ bank accounts.
5. Administrative Departments and all Government Offices are advised to avoid use of A.C. Bills at the end of the financial year for procurement purposes, consistent with the procedure of payments in respect of procurements made through GeM portal.

Yours faithfully,

Sd/-

Principal Secretary to Government
From
Shri Ashok K. K. Meena, IAS
Principal Secretary to Government

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


Sir,

Administrative Departments and all Government Offices were allowed for voluntary purchase of common use goods and services through GeM vide letter no 35243/F dated 30.11.2017. The monetary ceiling for purchases on GeM has been prescribed in the above mentioned letter. Till the integration of GeM with State Treasury, interim arrangement has been made for making payment to the Suppliers for GeM purchases through Treasury portal.

2. All Non-Government Entities i.e. Statutory and Autonomous bodies, Societies, Local Bodies, Boards, Development Authorities and Improvement Trusts have also been allowed for voluntary purchase of common use goods and services. The procedures of opening and operation of State GeM pool account to ensure prompt payment to the Suppliers /Vendors have been prescribed in FD letter no. 36401/F dated 22.11.2018.

3. It has, however, been observed that some of the Administrative Departments have been procuring goods and services outside the GeM. In this connection, it may be mentioned that as per the information available in the GeM portal, the goods and services are available at substantially lower rates as compared to the market rates. Considering this, Government of India have also been advising the state Governments to procure through GeM.

4. With a view to achieve best value for the money spent on Government procurement, Government Offices and Non-Government entities are hereby advised to make maximum procurement through GeM portal. In case the
procurement is inevitable through open bidding, a certificate is to be furnished by the officer responsible for the procurement to the effect that the item procured either is not available on GeM or the price discovered in open bidding is less than the price available at GeM portal.

Yours faithfully,

Sd/-

Principal Secretary to Government
OFFICE MEMORANDUM

Sub: Guidelines for Engagement of Consultants and Outsourcing of Services

SECTION-A : GUIDELINES FOR ENGAGEMENT OF CONSULTANTS

Finance Department have issued guidelines for engagement of Consultants and Outsourcing of Services vide FDOM No. 42280/F dated 26.9.2011 and 42284/F dated 26.9.2011 in the lines of General Financial Rules-2005 and Manual of Policies and Procedures for employment of Consultants, 2006 issued by Government of India. In the meanwhile, General Financial Rules -2017 and Manual for Procurement of Consultancy and Other Services, 2017” have been issued by Government of India. Keeping in view the changes made by the Government of India, it has been decided to lay down the revised principles regarding engagement of consultant(s) and outsourcing of Services in supersession of the earlier guidelines issued in this regard.

The “Manual for Procurement of Consultancy & Other Services 2017” issued by the Department of Expenditure, Ministry of Finance, Government of India is available in the website www.finmin.nic.in. This Manual may be referred to wherever the guidelines under this Office memorandum so require. However, engagement of Consultants for Externally Aided Projects funded by loan or grant from bilateral/multilateral donor agencies like IBRD, IDA, ADB, DFID, JICA etc. would be guided by the procurement procedures envisaged in the respective loan/credit agreement.

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

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

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

<table>
<thead>
<tr>
<th>Administrative Departments</th>
<th>Rs.300.00 lakh</th>
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</thead>
<tbody>
<tr>
<td>Heads of Department</td>
<td>Rs.100.00 lakh</td>
</tr>
</tbody>
</table>

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

5. **Estimating reasonable expenditure:** The competent authority proposing to engage consultant(s) should estimate reasonable expenditure for the same by ascertaining the prevalent market conditions and consulting other Organizations/Departments/PSUs who have availed the consultancy services of similar nature and ensure that available budget provision is adequate for the purpose.

6. **Identification of likely sources:**

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

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

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

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

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

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

   (i) A letter of Invitation
   (ii) Information to Consultants regarding the procedure for submission of proposal.
   (iii) Terms of Reference (ToR).
   (iv) Eligibility and pre-qualification criteria in case the same has not been ascertained through publication of ‘Expression of Interest’.
   (v) List of key positions/resource persons whose CV and experience would be evaluated.
   (vi) Bid evaluation criteria and selection procedure.
   (vii) Standard formats for technical and financial proposal.
   (viii) Proposed contract terms.
   (ix) Procedure proposed to be followed for mid-term review of the progress of the work and review of the final draft report.
A Standard Request for Proposals developed by the Ministry of Finance, Government of India has been customised for adoption and the same is available in Annexure-A (in soft copy) in Odisha Government website at www.finance.odisha.gov.in/OGFR.asp.

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

11. **System of Selection of Consultants:** Selection of consultants is normally done in a two stage process. In the first stage, likely capable sources are shortlisted. The shortlist should include a sufficient number, not fewer than three (3) and not more than eight (8) eligible firms. In the second stage, the shortlisted consultants are invited to submit their technical and financial (RFP) proposals generally in separate sealed envelopes. Evaluation of the technical proposals is carried out by evaluators without access to the financial part of the proposal. Financial proposals are opened after evaluation of quality.

The nomenclature and a brief description of the various selection methods is below:

i) **Price Based Selection - Least Cost Selection**
   In this method of selection, consultants submit both a technical proposal and a financial proposal at the same time. Minimum qualifying marks for quality of the technical proposal are prescribed as benchmark (normally 75 out of max 100) as indicated in the RFP along with a scheme for allotting marks for various technical criteria/attributes. A simplified evaluation criteria may also be used where instead of a marking scheme a minimum fail/pass benchmark of technical evaluation may be prescribed. Any bidder possessing these benchmarks is technically qualified for opening their financial bids. L1 offer out of the responsive offers is selected on price criterion alone without giving any additional weightage to marks/ranking of technical proposal. This method of selection shall be used as default since it allows for minimum satisfactory technical efficiency with economy.

ii) **Quality and Cost Based Selection (QCBS)**
   In QCBS selection, minimum qualifying marks (normally 70-80 out of maximum 100 marks) as a benchmark for quality of the technical proposal...
will be prescribed and indicated in the RFP along with a scheme for allotting marks for various technical criteria/attributes. During evaluation, quality score is assigned out of the maximum 100 marks to each of the responsive bids as per the scheme laid down in the RFP. Financial proposal are then opened for only eligible and responsive offers and are also given a cost-score based on relative ranking of prices, with 100 for the lowest and pro-rated lower marks for higher priced offers. The total score shall be obtained by weighing the quality and cost scores and adding them. This method of selection shall be used for highly technically complex and critical assignments where it is justifiable to pay appropriately higher price for higher quality of proposal (Please refer Chapter-6 (para 6.9.2-QCBS selection) in “Manual for Procurement of Consultancy & Other Services 2017” issued by Ministry of Finance, Government of India).

iii) Direct Selection: Single Source Selection (SSS)

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

- Tasks that represent a natural continuation of previous work carried out by the firm
- In case of emergency situation, situations arriving after natural disasters, situations where timely completion of the assignment is of utmost importance
- Situations where execution of the assignment may involve use of proprietary techniques or only one consultant has requisite experience
- At times, other PSUs or Government organizations are used to provide technical expertise. It is possible to use the expertise of such institutions on a SSS basis.

12. Evaluation of Technical & Commercial Bids: Technical & Commercial bids are to be analysed and evaluated by the committee constituted under Rule 12 (3) of the Delegation of Financial Power Rules to identify the bids, which are technically & commercially qualified. However, suitable domain experts may be included in the Committee to render assistance in evaluation of the bids. This committee shall record in detail the reasons for acceptance or rejection of the bids analysed and evaluated by it.
13. **Evaluation of Financial Bids of the technically qualified bidders:** The competent authority shall open the financial bids of only those bidders who have been declared technically qualified by the Committee as per the provisions of the foregoing paragraph for further analysis or evaluation and ranking and selecting the successful bidder for placement of the consultancy contract. The task of evaluation and ranking may be carried out by the Committee referred to in paragraph 11 above.

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

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

In case of Least cost selection method, if the negotiation with L1 bidder fails, then the Procuring Entity may invite the L2 bidder to execute the project at prices of L1. If the negotiation with the L2 bidder fails, the Procuring Entity shall cancel the bidding procedure and re-invite the bids.

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

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

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

The aforesaid instruction will not be applicable for selection of retired Government Servants for their reengagement as Consultants on contractual basis for government assignments. The re-employment of retired Government Servants will be dealt in terms of provisions of executive instructions of the Government issued from General Administration and Public Grievance Department from time to time.

SECTION-B: GUIDELINES FOR OUTSOURCING OF OTHER (NON-CONSULTANCY) SERVICES

In order to reduce operating cost and provide more effective delivery of public services a number of auxiliary and support services are now being outsourced by the State Government and its various agencies. Pending revision of Odisha General Financial Rules in the lines of General Financial Rules-2017 issued by Government of India, there is a need to revise the basic policy framework for outsourcing of other services.

Outsourcing of Other Services:

i) Other services (Non-Consultancy Services) are defined as Services that cannot be classified as Consultancy Services. It may include routine jobs of Small Offices like cleaning and sweeping of the premises, watch & ward, horticultural work, housekeeping services, Security services, Catering for Hostels and Guest Houses, Cook-cum-Housekeeping for Small Guest Houses etc. which requires deployment of outside agencies on a sustained long term (for one year or more), which were being traditionally done by the in-house employees.

ii) The Offices with larger built up area may adopt Comprehensive Facility Management Services focusing upon the efficient and effective delivery of all services i.e. Housekeeping and Sanitation service, Security Services, Operation and Maintenance of all Equipment, Horticulture and Plantation, Front Desk Management, Waste Management, Parking Management, Reporting and Complaint Management etc. under one contract. Administrative Departments/Heads of Departments and other Government Offices having minimum built up area of
40,000 sq. ft or more may opt for Comprehensive Facility Management Services to bring economy and efficiency in provision of services.

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

iv) Conditions precedent to outsourcing: Outsourcing of services may be resorted to if adequate man-power is not available in the Organization for providing the required services.

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

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

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

Administrative Departments : Full powers
Heads of Department : Rs.25.00 lakh

The Administrative Departments and Heads of Departments may enter into contracts for outsourcing of services within the aforesaid financial limits without reference to Finance Department. However, sanction of expenditure shall be subject to availability of budget provision.
3. **Identification of Potential contractors**: The authority proposing to outsource a particular service should prepare a list of likely and potential contractors on the basis of formal or informal enquiries from other Administrative Departments, Heads of Departments, Heads of offices and Organisations involved in similar activities, scrutiny of ‘Yellow pages’, and trade journals, if available, web site etc.

4. **Preparation of Tender enquiry**: The authority proposing to outsource a particular service should prepare a tender enquiry containing, inter alia:

   (i) The details of the work or service to be performed by the contractor;
   (ii) The facilities and the input/materials which will be provided to the contractor by the competent authority;
   (iii) Eligibility and qualification criteria to be met by the contractor for performing the required work / service; and
   (iv) The statutory and contractual obligations to be complied with by the contractor.

5. **Invitation of Bids**: The Model Bidding Document for use by the Administrative Departments/Heads of Departments/Other Government Offices for i) Outsourcing of other services for Small Offices and ii) Comprehensive Facility Management Services for Offices having larger built up areas having minimum built up area of 40,000 sq. ft or more consisting of a complete framework which include instruction to Bidders, General conditions of contract, Technical specification for model scope of work (an indicative list of scopes), evaluation of the proposals are enclosed. The Authority may include other scopes of work as per their requirement, while inviting the bids. The soft copies of Model Bidding Documents for Comprehensive Facility Management Services and Outsourcing of other Services (Annexure-B&C) are available in Odisha Government website at [www.finance.odisha.gov.in/OGFR.asp](http://www.finance.odisha.gov.in/OGFR.asp).

**Procedure for Procurements below Rs.10 (Rupees Ten) lakh**

(a) For procurements below Rs.10 (Rupees Ten) lakh, the user should prepare a list of likely and potential service providers as identified as per the provisions of Paragraph-3 above, shortlist the prima facie eligible and capable contractors and issue RfP as per Model Bidding Document to these shortlisted firms on a limited tender enquiry basis as per the standard practice. The number of the contractors so identified for issuing RfP should be more than three.
Procedure for Higher Value of Procurements  
(b) For Procurements above Rs.10 (Rupees Ten) lakh, the Procuring Entity should issue advertised single stage tender enquiry asking for the offers by a specified date and time etc. Advertisement in such case should be published in at least two largely circulated Newspapers (One, English Daily and one Oriya Daily). An organisation having its own website should also publish all its advertised tender enquiries on the website.

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

7. Evaluation of Bids:

i) Technical evaluation of the bids in case of Outsourcing of services of routine jobs of Small Offices as provided in Para-1(i) will be done to determine whether the bids complied to the prescribed eligibility condition and the requisite documents / information have been properly furnished by the bidder or not. Bids qualified the technical evaluation stage will be considered for opening of the financial bids. The financial bids shall be evaluated on the basis of Least Cost Selection Method.

ii) The Technical proposal of the bidders, in case of Comprehensive Facility Management Services, will be evaluated as per the prescribed technical score and the bidders who score 70% and above will be considered for financial evaluation. Any bidder possessing 70% marks and above is technically qualified for opening of their financial bids. L1 offer among the technically qualified offers is selected on price criterion alone. The Committee constituted under Rule 12(3) of the Delegation of Financial Power Rules will evaluate the responsive bids and select the successful bidder for placement of the contract. The tender inviting authority will award the contract to the bidder whose bid has been determined as the lowest and competitive evaluated bid price.

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

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

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

In case of Least cost selection method, if the negotiation with L1 bidder fails, then the Procuring Entity may invite the L2 bidder to execute the project at prices of L1. If the negotiation with the L2 bidder fails, the Procuring Entity shall cancel the bidding procedure and re-invite the bids.

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

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

*Sd/-*

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

No. 36401/F, Dated: 22.11.2018  
FIN-COD-MISC-0002-2018  

Sub: Opening and Operation of GeM Pool Accounts (GPAs) by PSUs/Autonomous bodies/Societies/ULBs for ensuring timely payment to GeM suppliers/vendors.

Finance Department have allowed for voluntary procurement of common use goods and services from Government e Marketplace (GeM) by Administrative Departments /Government Offices /PSUs and laid down the payment procedures for direct online purchases on GeM vide Finance Department letter no. 35243/F dated 30.11.2017. It has now been decided that all Non-Government Entities i.e. Statutory & Autonomous Bodies, Societies, Local Bodies, Boards, Development Authorities, Improvement Trusts shall be covered under the aforesaid instruction. Accordingly, these entities may now procure goods and services through GeM voluntarily.

2. As per the arrangements made by the State Government with GeM, the State Government offices procuring through GeM are required to make payment to the suppliers through IFMS. As the PSUs and other Non-Government entities are not drawing their claims through Treasury portal and are not linked to IFMS, it has now been decided that all Non-Government entities, who will procure on GeM, shall open & operate a special purpose account namely GeM Pool Account to ensure prompt payment to suppliers/vendors of GeM. The GeM Pool Account shall be opened, operated and controlled exclusively and completely by the buyer entity subject to certain restrictions on withdrawals of funds as enumerated in the Annexure A to this OM. The Account shall carry interest applicable to savings bank account. GeM pool account can be opened in any scheduled bank integrated with GeM (i.e. State Bank of India, ICICI Bank, HDFC Bank, Kotak, Axis Bank).

3. While procuring goods & services through GeM, the Non-Government Entities should credit 100% of the projected value of the goods/services in their **GeM Pool Account** before placing supply order/award of contract and it will not be withdrawn for any other purpose other than the one for which the amount is credited into GeM Pool Account.
4. On successful supply & acceptance of Goods & Services, the Non-Government Entity shall issue an advice without delay to the bank to release actual amount payable to vendors/suppliers as per terms of contract from the GeM Pool Account.

5. A detailed Standard operating procedure (SOP) on opening and operation of GeM Pool Account and a model MoU for signing between Bank and Non-Government Entity are attached in Annexure-A and B.

Sd/-

Additional Chief Secretary to Government
Annexure-A

The Standard operating procedure (SOP) for ensuring timely payments to the GeM suppliers/vendors through GeM Pool Account

GeM Pool Account is a special purpose bank account (interest bearing savings Account) opened, operated and controlled exclusively by each Non-Government Entity for the purpose of crediting 100% projected value of the contracts / supply orders in to the account and for subsequently making timely payments to the vendors / suppliers on successful supply and acceptance of goods & services ordered on GeM against supply orders placed by the Non-Government Entity on GeM.

The following are the core elements of GPA that should be incorporated during its opening and operations.

1. The Non-Government Entity will open the GPA (as a savings account) which will be utilized by buyer through the online integration of Bank with the platform owned and maintained by GeM SPV, as per Service Level Agreement (SLA), and solely for procurement of goods and services on GeM.

2. The terms and conditions of procurement on GeM will be part of the operations agreement between the bank and the Non-Government Entity.

3. The role of the bank will be limited to ensuring operations of the account on the instruction of the Non-Government Entity through its authorized nodal officer for GeM / buyer.

4. Real time details of all operations of the account will be shared by the bank, in a mutually accepted format (to be amended from time to time) with the Non-Government Entity only through the GeM Platform.

5. Once a sub-account / transaction specific account is credited with an amount, the Non-Government Entity cannot withdraw this amount, apart from transfer to the designated supplier, till such a time that the transaction is live.

6. Any withdrawal / transfer by the Non-Government Entity from this account, except for payment to the supplier, would be permitted in the following conditions

   a. Order cancellation
   b. Order rejection
   c. Refund
All the above situations would first be required to be enabled / flagged on the GeM Platform for the Non-Government Entity to be able to act accordingly.

7. On authorization of a payment to the supplier by the Non-Government Entity Nodal officer for GeM buyer, the bank should transfer the prescribed amount to the supplier mapped in the transaction.

8. In case of Service Level Agreement (SLA) breach on the part of the Non-Government Entity in terms of payments to the supplier, GeM will intimate the buyer and bank of the same. Post such intimation, and non-action on the part of the Non-Government Entity, with respect to payment transfer, bank will release 100% of the amount (or as notified in the terms and conditions of procurement on GeM) to the supplier mapped in the transaction. Such a provision is required to be incorporated in GPA and should be considered as a standing instruction from the Non-Government Entity to the bank. The residual amount cannot be withdrawn / transferred by the Non-Government Entity in such cases. The process to be followed in case of SLA breach under various scenarios is provided below:

   a. In case, even after 10 days of issue of Consignee receipt and acceptance certificate (CRAC), the buyer has not initiated the payment process through the GeM platform, a payment trigger will be automatically generated for payment equivalent to 80% of the consignment value deduced by the system as per CRAC. Simultaneously, intimation will be sent to the HoD, buyer and Non-Government Entity Nodal officer for GeM, regarding the release of payment, at their risk and cost in line with the Terms and Conditions (T&C) and SLA of procurement on GeM. The residual payment of 20% is to be processed by the buyer within 35 days after adjusting for any statutory deduction and damages, failing which after 35 days, the same will be released to the supplier automatically through an alert to the bank by the GeM Platform, after statutory deductions and any system-based deductions.

   b. If the consignee does not issue Provisional receipt certificate (PRC) within 48 hours of actual receipt of consignment, the supplier can upload the consignee receipt for the transaction on the GeM Portal. For such cases the system will generate alert to the consignee to issue PRC & CRAC within stipulated time line set in T&C and SLA of procurement on GeM.

   c. In case the consignee does not respond to the system generated alerts and action requirements, after the GeM specified time period, alerts and auto escalation will be mitigated as per escalation matrix specified below:
<table>
<thead>
<tr>
<th>Level 1</th>
<th>:</th>
<th>Up to 3 days</th>
<th>: Consignee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Level 2</td>
<td>:</td>
<td>4th and 5th day</td>
<td>: Consignee and Buyer</td>
</tr>
<tr>
<td>Level 3</td>
<td>:</td>
<td>6th to 10th day</td>
<td>: Consignee, Buyer, Payment/Paying Authority and Non-Government Entity Nodal Officer for GeM</td>
</tr>
</tbody>
</table>

d. Post generation of CRAC, the buyer has 10 days to authorize the payment to the supplier through the GeM Platform, failing which, GeM Portal will auto initiate payment process as elaborated in point (a) above will be triggered.

e. Unutilized funds after closure of the Contract and interest accrued on the credited amount will be at the disposal of nominated Non-Government Entity Nodal officer, who may advise banker for further action as deemed fit.

**Note: All days mentioned are calendar days**
MEMORANDUM OF UNDERSTANDING

THIS MEMORANDUM OF UNDERSTANDING (MoU) is made on [ ] Effective Date between << Name of Non-Government entity>> represented by < Officer Concerned>, <Entity Name> duly authorized to enter into this MoU, (hereinafter referred to as “Non-Government Entity name” which expression shall unless it be repugnant to the subject or context thereof, include its successors and assigns), being the party of the First PART:

AND

______________________ (Name of the Scheduled Bank) licensed as a bank under the Banking Regulation Act, 1949, having its registered office at _______________ and represented through its Nodal Branch located at {Address of the Branch} (hereinafter referred to as (“Bank”) which expression unless repugnant to the context, shall always mean and include its successors, transferees, and assigns) being the party of the Second PART.

[Non-Government Entity] and (Bank name) shall hereinafter collectively referred to as the “Parties” and individually as “Party”

WHEREAS [Non-Government Entity Name] has agreed to open the GeM Pool Account with (Bank name) for the purpose of affecting its e-procurements (s) through www.gem.gov.in in terms of OM No. F.13/4/2017-PPD(Pt.) dated 14th August, 2018, issued by Department of Expenditure, Ministry of Finance, Government of India, and as per the agreed terms/modalities between the State Government and Govt. e Marketplace and any such further terms/modalities that may be mutually agreed upon from time to time between [Non-Government Entity Name] and (Bank name) as an official bank of GeM (by virtue of MoU already executed between (Bank name) and GeM dated [ ] has agreed to provide e-payment services with respect to the aforesaid e-procurements to the [Non-Government Entity Name], at www.gem.gov.in.

Now, therefore, in consideration of the MoU between GeM& (Bank Name) dated 05.02.2018 and Office Memorandum/ SOP of Procurement Policy Division, Department of Expenditure, Ministry of Finance, Government of India bearing O.M.No.F.13/4/2017-PPD(Pt.) Dated 14th August, 2018, and covenants and conditions herein contained, it is hereby agreed by and between the parties hereto as follows:

The Bank will be establishing (an interest bearing Saving Account, as applicable) for the [Non-Government Entity Name] for the purpose of enabling
their e-procurement/purchases using services provided by Government e-Marketplace in online mode.

1.0) DEFINITIONS:

'E-payment Services' shall mean and include enabling and providing online payment services.

'Effective Date' means the date of execution of this MoU by the Parties which will be the date of signing of MoU except in specific clause(s) where indicated otherwise.

'GeM Pool Account' shall mean an interest bearing saving account maintained with State Bank of India by the entity for using Government e-Marketplace platform.

'Nodal Branch' - the Branch of State Bank of India, where the GeM Pool Account of the {Non-Government Entity Name} will be maintained.

2.0) TERM: NON-EXCLUSIVE

a) This MoU shall become effective on the date as defined above and shall remain in full force and effect for a period of 3 years from the effective date, which may be extended thereafter by mutual consent among the Parties.

b) Each Party shall have the right to terminate the MoU by giving 3(Three) months’ written notice in writing to the other Party at any time. If the MoU is terminated by either Party, steps shall be taken to ensure that the termination does not affect any prior obligation, project or activity already in progress.

3.0) GENERAL PROVISIONS

a) Entire MOU: This constitutes in entirety all the terms and conditions, between parties as stated in this MoU pertaining to the subject matter hereof and supersedes in their entirety all prior written or oral MoUs between the Parties, if any. Each party acknowledges that it has not relied on or been induced to enter into this MoU by a representation or warranty other than those expressly set out in this MoU. To the extent permitted by Applicable Law, a party is not liable to another party in contract or tort or in any other way for a representation or warranty that is not set out in this MoU.

b) Relationship between Parties: The Parties to this MoU are independent parties and nothing in this MoU shall make them joint ventures, partners, employees, agents or other representatives of the
other Party hereto. Neither party shall make any representation that suggests otherwise.

c) **Severability:** If any provision of this MoU is determined to be unenforceable for any reason, then the remaining provisions hereof shall remain unaffected and in full force and effect.

d) **Modifications/ amendments:** The Parties may on mutual consent make modification/ amendment/addition to this MoU, by executing an amendment/ supplemental MoU.

e) **Right and Remedies Waiver:** All rights and remedies hereunder shall be cumulative and may be exercised singularly or concurrently. If any legal action is brought to enforce any obligations hereunder, the Party enforcing its obligations shall be entitled to receive its attorney’s, fees, court costs and other collection expenses, in addition to any other relief it may receive. If either party fails to perform its obligations under any provision of this MoU or the other Party does not enforce such provision, failure to enforce on that occasion shall not prevent enforcement on later occasions.

f) **Survival of Provisions:** Notwithstanding any other provision to the contrary herein, terms, which by their nature survive termination or expiration of this MoU, shall bind the parties following any expiration or termination of this MoU.

g) **Liability upon Expiration:** Neither Party shall be obligated to extend or renew this MoU.

h) **Jurisdiction and governing law:** This MoU shall be governed by the laws of India only and no other nation. The Parties agree to submit to the exclusive jurisdiction of the Courts located in {State Name, where the GeM Pool Account opened}, India as regards any claims or matters or matters arising under or in relation to these terms and conditions.

i) **Headings and sub-headings:** The headings and sub headings in this MoU are for convenience only and do not affect the meaning of the relative section/ clause.

j) **Notices:** Any notice, direction or instruction given under this MoU or other documents, which may be given by either Party under this MoU, shall be in writing and delivered in person or registered post or by facsimile transmission. The notice shall be addressed to the other Party’s office address as mentioned first herein above. Notice and instructions will be deemed served 7 days after posting or upon receipt in the case of hand delivery, cable or facsimile.
4.0) The Parties represent and warrant to each other that they have all corporate, statutory and other authorizations, licenses and consents necessary to legally execute and perform its obligations under the Memorandum of Understanding and shall continue to have all such authorizations, licenses and consents at the time it carries out its respective rights and obligations hereunder or seeks to exercise and / or enforce any of its rights under this Memorandum of Understanding.

5.0) The Parties shall agree to all terms and conditions of this Memorandum of Understanding, including but not limited to the below mentioned terms and conditions:

a) The (Non-Government Entity name) will complete the account opening formalities viz. submission of KYC documents and completely fill account opening form. The Account shall carry interest applicable to savings bank account. The transaction in the account will be for the specific purpose of procurement of Goods & Services through GeM Portal and placing fund for supply payment for the same. The placement of fund and subsequent transactions/ settlement will be done only through mandate of GeM portal. No other transaction will be permitted in this account.

b) The concerned Department/ Organization/Buyer will have no rights over the fund placed in the account. For any issue regarding change of order for procurement, returning of goods received under contract, adjustment of amount for damage of goods, short delivery of goods under contract, delay in delivery of goods under contract etc., the Buyer will approach GeM for resolution of the matter. The Bank will have no responsibility or accountability towards the placement of order for procurement of goods, delivery of goods, movement of goods and any issue related to the contract and its process.

c) Transaction and settlement of fund in the account, will be done by the Bank as per the prior mandate/instructions of GeM portal online or offline through its official channel.

d) The un-utilized funds after closure of contract will be transferred to the purchaser’s account subject to mandate/instructions of GeM portal online. Unutilized funds after closure of the Contract will be at disposal of nominated nodal officer of Non-Government Entity, who may advise banker for further action as deemed fit.

e) The Bank shall onboard (Non-Government Entity Name) on GeM portal through User Interface provided by GeM in accordance with the process flow documented by GeM on its portal. The (Non-Government Entity name) shall provide the information on format stipulated by GeM.
f) The parties of this MoU to act in accordance with GeM SOP for Non-Government Entity regarding on boarding and operations through GPA as uploaded on GeM portal ([https://gem.gov.in](https://gem.gov.in)) at present and subsequent versions. The said SOP & Govt of India, Ministry of Finance, Department of Expenditure, Procurement Policy Division memorandum/ SOP bearing O.M. No. F.13/4/2017-PPD (Pt.) Dated 14th August, 2018 (which is the basis for MoU between the {Non-Government Entity Name} and the {Bank name}) along with its annexure shall form integral part of this MoU.

In **WITNESS** whereof the parties herein through their authorized representatives have signed this Memorandum of Understanding on the ___ day of ___, 2018 at {Name of the Place} in the presence of the under-mentioned witnesses.

**Signed, sealed and delivered in presence of:**

<table>
<thead>
<tr>
<th>On behalf of the [Non-Government Entity name]</th>
<th>On behalf of the {Bank name}</th>
</tr>
</thead>
<tbody>
<tr>
<td>Signature __________________</td>
<td>Signature__________________</td>
</tr>
<tr>
<td>Name:</td>
<td></td>
</tr>
<tr>
<td>Address:</td>
<td></td>
</tr>
<tr>
<td><strong>Witness</strong></td>
<td></td>
</tr>
<tr>
<td>Signature__________________</td>
<td></td>
</tr>
<tr>
<td>Name:</td>
<td></td>
</tr>
<tr>
<td>Designation:</td>
<td></td>
</tr>
<tr>
<td>Address:</td>
<td></td>
</tr>
</tbody>
</table>
From  
Sri A.K. Purohit,  
Under Secretary to Government.

To  
The Principal A.G (A & E), Odisha, Bhubaneswar

Sub:- Creation of 08 posts for the newly created State level GeM Procurement Unit under Directorate of Treasuries & Inspection, Odisha, Bhubaneswar.

Sir,

I am directed to convey sanction of Governor towards creation of 08 nos. of posts on regular basis as given below for GeM Procurement Unit under Directorate of Treasuries & Inspection, Odisha, Bhubaneswar.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Post</th>
<th>Posts created</th>
<th>Scale of Pay (as per ORSP, 2017)</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>Joint Director (GeM) (OFS-Supertime Grade)</td>
<td>01</td>
<td>Level-14 of Pay Matrix</td>
</tr>
<tr>
<td>2</td>
<td>Asst. Director (GeM) OFS-I(JB)</td>
<td>02</td>
<td>Level-12 of Pay Matrix</td>
</tr>
<tr>
<td>3</td>
<td>Accounts Officer (OT &amp; AS)</td>
<td>01</td>
<td>Level-10 of Pay Matrix</td>
</tr>
<tr>
<td>4</td>
<td>Software Engineer (on deputation from E &amp; IT Department)</td>
<td>01</td>
<td>Level-10 of Pay Matrix</td>
</tr>
<tr>
<td>5</td>
<td>Junior Assistant</td>
<td>02</td>
<td>Level-4 of Pay Matrix</td>
</tr>
<tr>
<td>6</td>
<td>Peon</td>
<td>01</td>
<td>Level-1 of Pay Matrix</td>
</tr>
</tbody>
</table>

The charge is debitable under Demand No.-05-2054-Treasury & Accounts Administration-095-Directorate of Accounts & Treasury -0301-Directorate of Treasuries & Inspection “voted” in the B.E for the year 2018-19.

Yours Faithfully,

Sd/-  
Under Secretary to Government
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
***

No. 19357/F. Dated. 19.06.2018
FIN-COD-MISC-0002-2018

OFFICE ORDER

Sub: Establishment of State level GeM Procurement Unit (SGeMPU) for Roll out of Government e-Marketplace in Odisha.

The Central Purchase Organization viz: DGS&D have developed GeM portal to facilitate online procurement of common use Goods & Services required by various Central Ministries and State Government Departments / PSUs/autonomous bodies of Government. A State level GeM Procurement Unit has been set up in O/o Directorate of Treasuries & Inspection, Odisha, Treasury and Accounts Bhawan, Kharvela Nagar, Unit-III, Bhubaneswar-751007 for roll out and implementation of GeM in the State. At present, it will function from the office building of Special Treasury No.-I, Rajiv Bhawan, Bhubaneswar-751001.

2. The State GeM Procurement Unit (SGeMPU) will be the single point co-ordination unit between GeM and State Government. It will, customize State specific requirement, monitor implementation of Government procurements on GeM and extend training and handholding support in the State for roll out of GeM. It will carry out the following activities for implementation of GeM at State level:

I. Registration of buyers and sellers;
II. Training of Trainers
III. Deployment of Trainers
IV. Capacity building of stake holders;
V. Integration of GeM with IFMS for payment to Sellers for procurements of Government Offices and configuring payment system for procurements of PSUs/Autonomous Bodies of Government.
VI. Ensure timely payment to suppliers;
VII. Reconciliation of payment vis-à-vis orders placed and goods received;
VIII. Help desk support
IX. Continuous support for implementation of day to day issues.
3. All posts created in the **GeM Procurement Unit** are to be filled up through regular officers of the respective cadres and on deputation basis from other Administrative Department having necessary experience. The expenditure on account of salary and other incidental expenses of officers posted will be borne by Directorate of Treasuries and inspection.

5. The SGeMPU will be headed by the Joint Director, GeM to be designated as State Nodal Officer for procurement on GeM. The other officers of the Unit are Assistant Directors (2nos), Accounts Officer (1 nos) and Software Engineer (1 no). The supporting staff will be Junior Assistant (2 nos) and Peon (1 no). The newly created post of Junior Assistant will be filled up on contractual basis following General Administration Department notification no. 32010 dated 12.11.2013 and the relevant recruitment rule and provisions of ORV Act. The Peon will be deployed from DTI and is to be filled up on outsourcing basis.

The unit will function with immediate effect from the date of issue of the Office Order.

**Sd/-**

**Special Secretary to Government**
Sub: Exemption of Earnest Money Deposit (EMD) and concessional payment of Performance Security in Public procurement for all local Startups.

All local MSEs as defined in MSE Procurement Policy are exempt from paying Earnest Money Deposit (EMD) and allowed concessional payment of performance security in terms of FD OM No. 21926/F dated 12.8.2015.

2. Since all local startups are similar to MSEs and face challenges to development and growth, Government have been pleased to exempt the local Startups as defined under para-7(vi) and certified by Nodal Agency in para-7(v) of the Odisha Startup Policy-2016 from deposit of Earnest Money, while participating in tenders of Government Departments and agencies under its control. If selected through bidding process, the aforementioned local startups would be required to make payment of 25% of the performance security prescribed, if any, to ensure due performance of the contact.

3. These instructions shall be deemed to be part of the Supplementary guidelines for procurement of goods issued vide FD OM no. 13290/F dated 2.4.2013 and also form part of the Odisha General Financial Rules.

By order of the Governor

Sd/-
Principal Secretary to Government
MATTERS RELATING TO DFPR
**NOTIFICATION**

With a view to facilitate the execution of civil works in Forest Areas, Government have been pleased to amend Rule-13(2) of Delegation of Financial Powers Rule, 1978 for accordance of administrative approval by the Regional Chief Conservator of Forests (RCCF)/Chief Conservator of Forests (CCF) and Divisional Forest Officer (DFO), which is as follows:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Powers of RCCF/CCF, DFO in each case</th>
<th>Financial Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td><strong>Buildings</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Non-Residential</strong></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>RCCF/CCF</td>
<td>Rs.5,00,00,000/-</td>
</tr>
<tr>
<td></td>
<td>DFO</td>
<td>Rs.2,00,00,000/-</td>
</tr>
<tr>
<td>2</td>
<td><strong>Residential</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>RCCF/CCF</td>
<td>Rs.3,00,00,000/-</td>
</tr>
<tr>
<td></td>
<td>DFO</td>
<td>Rs.2,00,00,000/-</td>
</tr>
<tr>
<td>3</td>
<td><strong>Building, Inspection Bungalow, Rest shed &amp; other buildings</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>RCCF/CCF</td>
<td>Rs.2,00,00,000/-</td>
</tr>
<tr>
<td></td>
<td>DFO</td>
<td>Rs.1,00,00,000/-</td>
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<td>4</td>
<td><strong>Sanitary &amp; Water Supply Installation</strong></td>
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<td><strong>Non-Residential</strong></td>
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<td>RCCF/CCF</td>
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By Orders of the Governor

Sd/-

Additional Chief Secretary to Govt.
MATTERS RELATING TO O.C.S (Pension) RULES
Memo No.PEN-59/2019-__6341__/F., Dated 22\textsuperscript{nd} February, 2019

To

All Departments/
All Heads of Department/
All Collectors.

Sub: Strict adherence to the provisions of sub-rule (1) and (2) of rule 57 & sub rule 2(1) of rule 62 of OCS (Pension) Rules, 1992 respectively – regarding

The undersigned is directed to say that the Deputy Accountant General (Pension), Office of the Principal Accountant General (A&E), Odisha in his Letter No.PM-Misc Corres-5/2018-19-421, dated 31.01.2019 (copy enclosed), has intimated that the above rules are not being followed by the Pension Sanctioning Authorities and Head of Offices causing difficulties for the Accountant General Office to process the pension cases well in time.

With a view to arresting such trend, it is proposed that the pension papers of the retired employees shall be forwarded to Accountant General (A&E), Odisha in time to facilitate necessary scrutiny of each case.

It may also be instructed to the sub-ordinate offices under the administrative control that concerned officers who are looking after forwarding of the pension papers shall submit the same ahead of retirement of the Government employees under the above mentioned rules.

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

\textit{Sd/-}

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

RESOLUTION

No. 33650/F., Bhubaneswar, Dated the 26th October, 2018
Pen- 308/18

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

Government in Finance Department Resolution No. 4481/F., dated 27th January, 2003 introduced a Voluntary Retirement Scheme which facilitate a State Government employee to retire after 10 years of service. The said Resolution provide Voluntary Retirement Benefits comprising ex-gratia, pension, leave encashment and other admissible terminal benefits. The vacancies caused by Voluntary Retirement Scheme stand abolish unless otherwise decided with concurrence of Finance Department. The Resolution also incorporates Voluntary Separation Scheme for Work Charged / Job Contract / NMR/ DLR workmen engaged prior to 12.04.1993. Paragraph 10 of the said Resolution envisages specific benefits for such personnel.

The relevance of the said scheme was under review for sometimes past. After careful consideration, Government have now decided to withdraw both Voluntary Retirement Scheme and Voluntary Separation Scheme applicable in the case of State Government employees and Work Charged / Job Contract / NMR/ DLR workmen respectively. Hence, the Resolution No. 4481/F., dated 27.01.2003 stands withdrawn with immediate effect.

Sd/-
Addl. Chief Secretary to Govt.
OFFICE MEMORANDUM

Sub: Counting of Past Services for payment of Gratuity and Death Gratuity to the State Government employees covered under National Pension System (NPS).

In pursuance of Odisha Civil Services (Pension) Amendment Rules, 2005 issued vide Finance Department Notification No. 44451/F dated 17th September, 2005, the National Pension System (NPS) has been introduced for the State Government employees joining in regular service on or after 01.01.2005.

2. Ministry of Personnel, Public Grievance and Pensions, Department of Pension and Pensioners’ Welfare vide their Office Memorandum No.7/5/2012-P&PW(F)/B dated 26.08.2016 have extended the benefits of Retirement Gratuity and Death Gratuity to the Central Govt. employees covered under New Defined Contribution Pension System (read as National Pension System) w.e.f. 01.01.2004 on the same terms and conditions as are applicable to the employees covered under Central Civil Services (Pension) Rules, 1972.

3. Government of Odisha in Finance Department vide Resolution No.26342/F dated 7th September, 2017 read with O.M. No.36913 dated 14.12.2017 have extended the benefit of Gratuity and Death Gratuity to the State Government employees joining in regular service on or after 01.01.2005 who are covered under National Pension System on the same terms and conditions as are applicable to the employees covered under Odisha Civil Services (Pension) Rules, 1992.

4. Meanwhile, a number of references have been made to Finance Department regarding counting of past services of the employees covered under NPS for availing the benefits of Retirement Gratuity and Death Gratuity.
5. It is, therefore, impressed upon that counting of past services for the purpose of Retirement Gratuity and Death Gratuity payable to the eligible State Government employees covered under National Pension System (NPS) shall be made in the similar manner as are applicable to the regular Government employees covered under Odisha Civil Services (Pension) Rules, 1992.

Sd/-

Additional Chief Secretary to Government
MATTERS RELATING TO D.A.& T.I.
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
***
OFFICE MEMORANDUM

No.10412/F, Dated 25.03.2019
FIN-CS2-ALW-0005-2017

Sub: Sanction of Dearness Allowance @ 6% enhancing the existing rate from 148% to 154% with effect from 01.01.2019 in favour of State Government employees drawing pay in pre-revised scales of Pay, 2008.

Government of India, Ministry of Finance, Department of Expenditure in their Office Memorandum No.1/3(1)/2008-E.II(B), dated 08.03.2019 have enhanced Dearness Allowance payable to the Central Government Employees from existing 148% to 154% with effect from 01.01.2019 in pre-revised scales as per the 6th Central Pay Commission.

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 148% to 154% on the Basic pay and Grade Pay taken together with effect from 01.01.2019 in case of State Government Employees, who are drawing pay in pre-revised scales 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 March, 2019 and onwards.

3. Payment of enhanced D.A. @ 154% with effect from 1st January, 2019 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(1)/2008-E.II(B), dated 08.03.2019.

4. This additional dose of D.A.@6% on Basic Pay and Grade Pay taken together with effect from 01.01.2019 and manner of payment to the State Government Employees as above is also applicable to the following categories of employees drawing pay under ORSP Rules, 2008.

   i) The Teaching and Non-Teaching staff of Universities who are in receipt of regular scale of pay for whom the State Government is bearing full salary cost. These also include teachers of
Universities who enjoy AICTE/UGC scale under ORSP (College Teachers) Rules, 2010 and Medical College Teachers under ORSP (Medical College Teachers) Rules, 2010.

ii) Subordinate Judicial officers drawing their pay in accordance with Law Department Resolution No.8318/L dated 02.08.2010.

iii) Work-Charged Employees drawing in regular scale of pay under the ORSP Rules, 2008; and

iv) 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 were in service on the 1st January, 2019 and drawing pay under ORSP Rules, 2008 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. @ 6% with effect from 01.01.2019 to the State Government Employees and employees of Aided Educational Institutions, drawing pay under ORSP Rules-2008 will be submitted to all Treasuries/Special Treasuries/Sub-Treasuries along with Pay Bill for the month March, 2019 payable in April, 2019 and onwards.

7. The payment of arrears of Dearness Allowance from January, 2019 to February, 2019 on account of enhanced D.A. will be drawn and disbursed after drawal of salary of March, 2019 and latest by 31.03.2020.

By orders of the Governor,

Sd/-
Special Secretary to Government
Sub: Sanction of Dearness Relief (TI) @ 3 % enhancing the existing rate from 9% to 12% w.e.f. 01.01.2019 in favour of the State Government pensioners / family pensioners.

Pension/family pension in respect of pre-2016 and post-2016 of State Government pensioners/family pensioners was revised w.e.f 1.1.2016 in Finance Department O.M. No.28300/F dated 23.09.2017. Accordingly, Dearness Relief (TI) was allowed on such revision of pension/family pension in Finance Department O.M. No. 33165/F dated 15.10.2018 at the rate of 9 % w.e.f. 01.07.2018.

2. Government of India, Ministry of Personnel, Public Grievances & Pensions in their O.M.No.F-No.42/04/2019-P&PW(D) dated 06.03.2019 have enhanced the Dearness Relief admissible to the Central Government pensioners/family pensioners from 9 % to 12 % w.e.f. 01.01.2019.

3. In the meantime, one dose of Dearness Allowance @3% has been sanctioned in favour of the State Government employees enhancing Dearness Allowance from 9% to 12% w.e.f. 01.01.2019 vide Finance Department Office Memorandum No..7332/F, dated 28.02.2019.

4. 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 3% on the revised basic pension/family pension and provisional pension w.e.f 01.01.2019. With sanction of one dose of Dearness Relief (TI) at the rate of 3%, the
Dearness Relief now payable on the revised basic pension/family pension and provisional pension will be enhanced from 9 % to 12 % w.e.f. 01.01.2019.

5. The additional dose of Dearness Relief shall also be admissible on additional basic pension/additional family pension available to the old pensioners/family pensioners based on their age as indicated in this Department O.M. No.28300/F dated 23.09.2017.

For the purpose of this Office Memorandum

i) Pension/family pension in the case of the pre-01.01.2016 retirees and where family pension was due prior to 01.01.2016 means the revised basic pension/revised basic family pension as the case may be in terms of Finance Department Office Memorandum NO.28300/F dated 23.09.2017.

ii) Also in the case of pensioners who have retired after 01.01.2016 or where family pension is sanctioned for the first time after 01.01.2016 the pension / family pension means the basic pension / basic family pension, as the case may be sanctioned on retirement/death.

6. 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. 28300/F., dated 23.09.2017

7. The additional dose of Dearness shall also be admissible to the pensioners/family pensioners/ of No.-Government Aided Educational Institutions including Primary Schools under School and Mass Education Department and Non-Government Aided Educational Institutions under Higher Education Department.

8. Payment of Dearness Relief (TI) involving fraction of a rupee shall be rounded off to the next higher rupee.
9. 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/-

Special Secretary to Government
Finance Department
Sub: Sanction of Dearness Allowance @ 3% enhancing the existing rate from 9% to 12% with effect from 01.01.2019 in favour of State Government Employees drawing pay in Revised Scale of Pay, 2017.

Government of India, Ministry of Finance, Department of Expenditure in their Office Memorandum No.1/1/2019-E-II(B), dated 27.02.2019 have enhanced Dearness Allowance payable to the Central Government Employees from existing 9% to 12% with effect from 01.01.2019.

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. @ 3% enhancing the same from the existing rate of 9% to 12% on the Basic pay with effect from 01.01.2019 in favour of State Government Employees, covered under the ORSP Rules, 2017.

3. This additional dose of D.A. @3% on the Basic pay with effect from 01.01.2019 and manner of payment to the State Government employees as above is also applicable to the following category of employees covered under ORSP Rules, 2017.

- All India Service Officers serving in the affairs of the State Government for which GA & PG Department will issue Orders separately.
- Work- Charged Employees drawing in regular scale of pay under the ORSP Rules, 2017.
- Teaching & Non-Teaching staff of fully Aided Non-Government educational institutions those are covered under ORSP Rules, 2017.
- The Non-Teaching staff of Universities who are in receipt of regular scale of pay & covered under ORSP Rules, 2017 for whom the State Government is bearing full salary cost.
4. D.A. in accordance with this Memorandum will also be admissible to the State Government employees who were in service on 01.01.2019, but have ceased to be in service at the time of sanction of D.A. as per the revised scale of pay.

5. The Additional dose of D.A. will be paid in cash and can be drawn in the Pay Bill of March, 2019 payable in the month of April, 2019 and onwards. Arrear from the month of January, 2019 to February, 2019 on account of the enhanced D.A. shall not be drawn before the date of disbursement of salary of March, 2019.

6. The bill for drawal of D.A. as per revised scale of pay will be submitted to all Treasuries/Special Treasuries/Sub-Treasuries along with the pay bill for the month of March, 2019 and onwards.

7. The term “Basic Pay” in the revised pay structure means the pay drawn in the prescribed level in the Pay Matrix but does not include any other type of pay like Special Pay.

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

9. The payment of arrears of Dearness Allowance from January, 2019 to February, 2019 on account of enhanced D.A. will be drawn and disbursed latest by 31.03.2020.

By orders of the Governor

Sd/-
Principal Secretary to Government
Sub: Sanction of Dearness Allowance @ 6% enhancing the existing rate from 142% to 148% with effect from 01.07.2018 in favour of State Government employees drawing pay in pre-revised scales of Pay, 2008.

Government of India, Ministry of Finance, Department of Expenditure in their Office Memorandum No.1/3/2008-E.II(B), dated 11.09.2018 have enhanced Dearness Allowance payable to the Central Government Employees from existing 142% to 148% with effect from 01.07.2018 in pre-revised scales as per the 6th Central Pay Commission.

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 142% to 148% on the Basic pay and Grade Pay taken together with effect from 01.07.2018 in case of State Government Employees, who are drawing pay in pre-revised scales 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 November, 2018 and onwards.

3. Payment of enhanced D.A. @ 148% with effect from 1st July, 2018 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 11.09.2018.

4. This additional dose of D.A.@6% on Basic Pay and Grade Pay taken together with effect from 01.07.2018 and manner of payment to the State Government Employees as above is also applicable to the following categories of employees drawing pay under ORSP Rules, 2008.
i) The Teaching and Non-Teaching staff of Universities who are in receipt of regular scale of pay for whom the State Government is bearing full salary cost. These also include teachers of Universities who enjoy AICTE/UGC scale under ORSP (College Teachers) Rules, 2010 and Medical College Teachers under ORSP (Medical College Teachers) Rules, 2010.

ii) Subordinate Judicial officers drawing their pay in accordance with Law Department Resolution No.8318/L dated 02.08.2010.

iii) Work-Charged Employees drawing in regular scale of pay under the ORSP Rules, 2008; and

iv) 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 were in service on the 1st July, 2018 and drawing pay under ORSP Rules, 2008 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. @ 6% with effect from 01.07.2018 to the State Government Employees and employees of Aided Educational Institutions, drawing pay under ORSP Rules-2008 will be submitted to all Treasuries/Special Treasuries/Sub-Treasuries along with Pay Bill for the month November, 2018 payable in December, 2018 and onwards.

7. The payment of arrears of Dearness Allowance from July, 2018 to October, 2018 on account of enhanced D.A. will be drawn and disbursed after drawal of salary of November, 2018 and latest by 31.03.2019.

By orders of the Governor

Sd/-

Additional Chief Secretary to Government
Bhubaneswar, Dated the 15th October, 2018

Sub: Sanction of Dearness Relief (TI) @ 2 % enhancing the existing rate from 7% to 9% w.e.f. 01.07.2018 in favour of the State Government pensioners / family pensioners.

Pension/family pension in respect of pre-2016 and post-2016 of State Government pensioners/family pensioners was revised w.e.f 1.1.2016 in Finance Department O.M. No.28300/F dated 23.09.2017. Accordingly, Dearness Relief (TI) was allowed on such revision of pension/family pension in Finance Department O.M. No. 14381/F dated 26.04.2018 at the rate of 7 % w.e.f. 01.01.2018.

2. Government of India, Ministry of Personnel, Public Grievances & Pensions in their O.M. No. F-No.42/06/2018-P&PW(G) dated 18.09.2018 have enhanced the Dearness Relief admissible to the Central Government pensioners/family pensioners from 7 % to 9 % w.e.f. 01.07.2018.

3. In the meantime, one dose of Dearness Allowance @2% has been sanctioned in favour of the State Government employees w.e.f. 01.07.2018 in Finance Department Office Memorandum No. 33104/F, dated 15.10.2018.

4. 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 2% on the revised basic pension/family pension w.e.f 01.07.2018. With sanction of one dose of Dearness Relief (TI) at the rate of 2%, the Dearness Relief now payable on the revised basic pension/family pension will be enhanced from 7 % to 9 % w.e.f. 01.07.2018.
For the purpose of this Office Memorandum

ii) Pension/family pension in the case of the pre-01.01.2016 retirees and where family pension was due prior to 01.01.2016 means the revised basic pension/revised basic family pension as the case may be in terms of Finance Department Office Memorandum NO.28300/F dated 23.09.2017.

ii) Also in the case of pensioners who have retired after 01.01.2016 or where family pension is sanctioned for the first time after 01.01.2016 the pension / family pension means the basic pension / basic family pension, as the case may be sanctioned on retirement/death.

5. The additional dose of Dearness Relief shall also be admissible on additional basic pension/additional family pension available to the old pensioners/family pensioners based on their age as indicated in this Department O.M. N0.28300/F dated 23.09.2017.

6. 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 and Mass Education Department and Non-Government Aided Educational Institutions under Higher Education Department.

7. Payment of Dearness Relief (TI) involving fraction of a rupee shall be rounded off to the next higher rupee.

8. 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.

By orders of the Governor

Sd/-

Special Secretary to Government
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
***
OFFICE MEMORANDUM

No.33104/F, Dated 15.10.2018
FIN-CS2-ALW-0005-2017

Sub: Sanction of Dearness Allowance @ 2% enhancing the existing rate from 7% to 9% with effect from 01.07.2018 in favour of State Government Employees drawing pay in Revised Scale of Pay, 2017.

Government of India, Ministry of Finance, Department of Expenditure in their Office Memorandum No.1/2/2018-E-II(B), dated 07.09.2018 have enhanced Dearness Allowance payable to the Central Government Employees from existing 7% to 9% with effect from 01.07.2018.

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. @ 2% enhancing the same from the existing rate of 7% to 9% on the Basic pay with effect from 01.07.2018 in case of State Government Employees, covered under the ORSP Rules, 2017.

3. This additional dose of D.A. @2% on the Basic pay with effect from 01.07.2018 and manner of payment to the State Government employees as above is also applicable to the following category of employees covered under ORSP Rules, 2017.

- All India Service Officers serving in the affairs of the State Government for which GA & PG Department will issue Orders separately.
- Work- Charged Employees drawing in regular scale of pay under the ORSP Rules, 2017.
- Teaching & Non-Teaching staff of fully Aided Non-Government educational institutions those are covered under ORSP Rules, 2017.

4. D.A. in accordance with this Memorandum will also be admissible to the State Government employees who were in service on 01.07.2018, but have ceased to be in service at the time of sanction of D.A. as per the revised scale of pay.
5. The Additional dose of D.A. will be paid in cash and can be drawn in the Pay Bill of **October, 2018** payable in the month of **November, 2018** and onwards. Arrear from the month of **July, 2018** to **September, 2018** on account of the enhanced D.A. shall not be drawn before the date of disbursement of salary of **October, 2018**.

6. The bill for drawal of D.A. as per revised scales of pay will be submitted to all Treasuries/Special Treasuries/Sub-Treasuries along with the pay bill for the month of **October, 2018** and onwards.

7. The term of “Basic Pay” in the revised pay structure means the pay drawn in the prescribed level in the Pay Matrix but does not include any other type of pay like Special Pay.

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

9. The payment of arrears of Dearness Allowance from **July, 2018** to **September, 2018** on account of enhanced D.A. will be drawn and disbursed latest by **31.03.2019**.

By orders of the Governor

**Sd/-**

Special Secretary to Government
OFFICE MEMORANDUM

No. 19187/F, Dated 13.06.2018
FIN-CS2-ALW-0005-2017

Sub: Sanction of Dearness Allowance @ 5% with effect from 01.10.2017 and @2% enhancing the rate from 5% to 7% with effect from 01.01.2018 in favour of Employees of fully Aided Educational Institutions of the State drawing pay in Revised Scale of Pay Rules, 2017.

The State Government have released two doses of Dearness Allowance @1% enhancing the rate from 4% to 5% with effect from 01.07.2017 and @2% enhancing the rate from 5% to 7% with effect from 01.01.2018 in favour of Government employees vide this Department O.M. No. 34556/F, dt.24.11.2017 and O.M.No.14109/F, dt.24.04.2018 respectively.

2. Now, the Government after careful consideration of the representations of different Service Organisations/ Associations, have been pleased to decide that the employees of fully Aided Educational Institutions covered under ORSP Rules, 2017 are entitled for getting two doses of Dearness Allowance @1% enhancing the rate from 4% to 5% with effect from 01.10.2017 and @2% enhancing the rate from 5% to 7% with effect from 01.01.2018.

3. Dearness Allowance in accordance with this Memorandum will also be admissible to the employees of fully Aided Educational Institutions who were in service on 01.10.2017, but have ceased to be in service at the time of sanction of D.A. as per the revised scale of pay.

4. The additional dose of D.A. will be paid in cash and can be drawn in the Pay Bill of June, 2018 payable in the month of July, 2018 and onwards. The arrear from the month of October, 2017 to May, 2018 on account of the enhanced D.A. doses shall not be drawn before the date of disbursement of salary of June, 2018.
5. The bill for drawal of D.A. as per revised scale of pay will be submitted to all Treasuries/Special Treasuries/Sub-Treasuries along with the pay bill for the month of **June, 2018** and onwards.

6. The term of “Basic Pay” in the revised pay structure means the pay drawn in the prescribed level in the Pay Matrix but does not include any other type of pay like Special Pay.

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

8. The payment of arrears of Dearness Allowance from **October, 2017** to **May, 2018** on account of enhanced D.A. doses will be drawn and disbursed latest by **31.03.2019**.

By orders of the Governor

**Sd/-**

Principal Secretary to Government
Bhubaneshwar, Dated the 26th April, 2018

Sub: Sanction of Dearness Relief (TI) @ 2% enhancing the existing rate from 5% to 7% w.e.f. 01.01.2018 in favour of the State Government pensioners / family pensioners.

Pension/family pension in respect of pre-2016 and post-2016 of State Government pensioners/family pensioners was revised w.e.f 1.1.2016 in Finance Department O.M. No.28300/F dated 23.09.2017. Accordingly, Dearness Relief (TI) was allowed on such revision of pension/family pension in Finance Department O.M. No. 34994/F dated 28.11.2017 at the rate of 5% w.e.f. 01.07.2017.

2. Government of India, Ministry of Personnel, Public Grievances & Pensions in their O.M.No. F-No.42/06/2018-P&PW(G) dated 22.03.2018 have enhanced the Dearness Relief admissible to the Central Government pensioners/family pensioners from 5% to 7% w.e.f. 01.01.2018.

3. In the meantime, one dose of Dearness Allowance @2% has been sanctioned in favour of the State Government employees w.e.f. 01.01.2018 in Finance Department Office Memorandum No. 14109/F, dated 24.04.2018.

4. 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 2% on the revised basic pension/family pension w.e.f 01.01.2018. With sanction of one dose of Dearness Relief (TI) at the rate of 2%, the Dearness Relief now payable on the revised basic pension/family pension will be enhanced from 5% to 7% w.e.f. 01.01.2018.

For the purpose of this Office Memorandum

iii) Pension/family pension in the case of the pre-01.01.2016 retirees and where family pension was due prior to 01.01.2016 means the revised basic pension/revised basic family pension as the case may be in terms of Finance Department Office Memorandum NO.28300/F dated 23.09.2017.
ii) Also in the case of pensioners who have retired after 01.01.2016 or where family pension is sanctioned for the first time after 01.01.2016 the pension / family pension means the basic pension / basic family pension, as the case may be sanctioned on retirement/death.

5. The additional dose of Dearness Relief shall also be admissible on additional basic pension/additional family pension available to the old pensioners/family pensioners based on their age as indicated in this Department O.M. N0.28300/F dated 23.09.2017.

6. 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 and Mass Education Department and Non-Government Aided Educational Institutions under Higher Education Department.

7. Payment of Dearness Relief (TI) involving fraction of a rupee shall be rounded off to the next higher rupee.

8. 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/-

Special Secretary to Government
Finance Department
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
***

OFFICE MEMORANDUM
No.14114/F,
FIN-CS2-ALW-0005-2017
Dated 24.04.2018

Sub: Sanction of Dearness Allowance @ 3% enhancing the existing rate from 139% to 142% with effect from 01.01.2018 in favour of State Government employees drawing pay in pre-revised scales of Pay, 2008.

Government of India, Ministry of Finance, Department of Expenditure in their Office Memorandum No.1/3/2008-E.II(B), dated 28.03.2018 have enhanced Dearness Allowance payable to the Central Government Employees from existing 139% to 142% with effect from 01.01.2018 in pre-revised scales as per the 6th Central Pay Commission.

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. @ 3% enhancing the same from the existing rate of 139% to 142% on the Basic pay and Grade Pay taken together with effect from 01.01.2018 in case of State Government Employees, who are drawing pay in pre-revised scales 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 April, 2018 and onwards.

3. Payment of enhanced D.A. @ 142% with effect from 1st January, 2018 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 28.03.2018.
4. This additional dose of D.A.@ 3% on Basic Pay and Grade Pay taken together with effect from 01.01.2018 and manner of payment to the State Government Employees as above is also applicable to the following categories of employees drawing pay under ORSP Rules, 2008.

i) The Teaching and Non-Teaching staff of Universities who are in receipt of regular scale of pay for whom the State Government is bearing full salary cost. These also include teachers of Universities who enjoy AICTE/UGC scale under ORSP (College Teachers) Rules, 2010 and Medical College Teachers under ORSP (Medical College Teachers) Rules, 2010.

ii) Subordinate Judicial officers drawing their pay in accordance with Law Department Resolution No.8318/L dated 02.08.2010.

iii) Work-Charged Employees drawing in regular scale of pay under the ORSP Rules, 2008; and

iv) 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 were in service on the 1st January, 2018 and drawing pay under ORSP Rules, 2008 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. @ 3% with effect from 01.01.2018 to the State Government Employees and employees of Aided Educational Institutions, drawing pay under ORSP Rules-2008 will be submitted to all Treasuries/Special Treasuries/Sub-Treasuries along with Pay Bill for the month April, 2018 payable in May, 2018 and onwards.
7. The payment of arrears of Dearness Allowance from **January, 2018** to **March, 2018** on account of enhanced D.A. will be drawn and disbursed after drawal of salary of April, 2018 and latest by **31.03.2019**.

By orders of the Governor

_Sd/-_

Principal Secretary to Government
Sub: Sanction of Dearness Allowance @ 2% enhancing the existing rate from 5% to 7% with effect from 01.01.2018 in favour of State Government Employees drawing pay in Revised Scale of Pay, 2017.

Government of India, Ministry of Finance, Department of Expenditure in their Office Memorandum No.1/1/2018-E-II(B), dated 15.03.2018 have enhanced Dearness Allowance payable to the Central Government Employees from existing 5% to 7% with effect from 01.01.2018.

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. @ 2% enhancing the same from the existing rate of 5% to 7% on the Basic pay with effect from 01.01.2018 in case of State Government Employees, covered under the ORSP Rules, 2017.

3. This additional dose of D.A. @2% on the Basic pay with effect from 01.01.2018 and manner of payment to the State Government employees as above is also applicable to the following category of employees covered under ORSP Rules, 2017.

- All India Service Officers serving in the affairs of the State Government for which GA & PG Department will issue Orders separately.
- Work- Charged Employees drawing in regular scale of pay under the ORSP Rules, 2017.
4. D.A. in accordance with this Memorandum will also be admissible to the State Government employees who were in service on 01.01.2018, but have ceased to be in service at the time of sanction of D.A. as per the revised scale of pay.

5. The Additional dose of D.A. will be paid in cash and can be drawn in the Pay Bill of **April, 2018** payable in the month of **May, 2018** and onwards. Arrear from the month of **January, 2018** to **March, 2018** on account of the enhanced D.A. shall not be drawn before the date of disbursement of salary of **April, 2018**.

6. The bill for drawal of D.A. as per revised scale of pay will be submitted to all Treasuries/Special Treasuries/Sub-Treasuries along with the pay bill for the month of **April, 2018** and onwards.

7. The term of “Basic Pay” in the revised pay structure means the pay drawn in the prescribed level in the Pay Matrix but does not include any other type of pay like Special Pay.

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

9. The payment of arrears of Dearness Allowance from **January, 2018** to **March, 2018** on account of enhanced D.A. will be drawn and disbursed latest by **31.03.2019**.

By orders of the Governor

**Sd/-**

**Principal Secretary to Government**
MATTERS RELATING TO ODISHA REVISED SCALES OF PAY RULES
Sub: Creation of Head Driver post in the Government establishments for the Drivers’ cadre.

Government had considered creation of one post of Head Driver in the establishments having 8 posts of Driver and Senior Driver taken together vide Finance Department Resolution No. 36800/F, dated 26.11.2018. There are establishments having less than eight posts in the Drivers’ cadre because of abolition of posts along with condemnation of vehicle as well as abolition during austerity measures.

Now therefore, Government after careful consideration has been pleased to create one post of Head Driver in establishments having at least 4 (four) posts of Driver and Senior Driver put together. Accordingly, establishments having 4 posts in the Drivers’ cadre will have one Head Driver, one Senior Driver and two Drivers. No post of Head Driver would be permissible for establishments having less than 4 posts in Drivers’ cadre. Paragraph-2 of the Finance Department Resolution No.36800/F, dated 26.11.2018 stands modified to the above extent.

By order of the Governor

Sd/-
Special Secretary to Government
RESOLUTION

Sub: Creation of Head Driver post in the Government establishments for the Driver’s cadre.

The proposal for restructuring of Drivers’ cadre has been under consideration of the Government for some time past.

2. Now, after careful consideration, Government is pleased to create Head Driver post in the pay scale of Level-9 of the Pay Matrix under ORSP Rules, 2017 in an establishment having minimum eight posts of Driver and Senior Driver taken together. Such Head Driver post will be created by way of up-gradation of a Driver post from the existing sanctioned strength. In each eight number of Driver and Senior Driver posts together, there shall be one Head Driver post. There is no change in the existing conditions for creation of Senior Driver post. After such creation, the sanction strength of Driver, Senior Driver and Head Driver of an establishment having 8 (Eight) posts shall be 5, 2 & 1 respectively. Creation of Head Driver post is not permissible where an establishment has existing sanctioned strength of less than 8 (Eight) numbers of Driver and Senior Driver posts put together.

3. This resolution takes effect from the date of its issue.

4. GA & PG Department may make necessary amendment in the “Odisha Government Drivers (Light Motor Vehicle) Group ‘C’ (Method of Recruitment and Conditions of Service) Rules, 2013” in due course.

By the order of Governor

Sd/-
Additional Chief Secretary to Government
Sub: Restructuring of Group-D posts in Government Establishments.

The proposal for restructuring of Group-D posts in Government establishments has been under consideration of Government for some time past. After careful consideration, Government have been pleased to restructure the Group-D and its promotional posts in Government establishment in the following manner within the overall sanctioned strength.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Post</th>
<th>Percentage of total sanctioned strength from Sl No.1 to 5</th>
<th>Pay Scale as per Level in Pay Matrix</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Peon/ Orderly Peon/ Choukidar/ Choukidar-cum-Sweeper/ Night Watchman etc.</td>
<td>45%</td>
<td>Level-1</td>
</tr>
<tr>
<td>2</td>
<td>Daftary/ Zamadar/ Record Supplier/ Treasury Sarkar</td>
<td>40%</td>
<td>Level-3</td>
</tr>
<tr>
<td>3</td>
<td>Junior Grade Diarist/ Junior Grade Recorder/ Pasting Clerk</td>
<td>10%</td>
<td>Level-4</td>
</tr>
<tr>
<td>4</td>
<td>Senior Grade Diarist/ Senior Grade Recorder</td>
<td>4%</td>
<td>Level-7</td>
</tr>
<tr>
<td>5</td>
<td>Diary Superintendent</td>
<td>1%</td>
<td>Level-9</td>
</tr>
</tbody>
</table>

2. Upon restructuring, the Daftary/Zamadar/Record Supplier/Treasury Sarkar will perform their duty as per their assignment and also on the requirement of concerned establishment. The Daftary and Zamadar shall continue to avail the allowances admissible to them as Daftary and Zamadar.

3. There shall be no promotion to the post of Record Supplier/ Treasury Sarkar from the post of Daftary and Zamadar as they all belong to the same Level of Pay Matrix in the restructuring. The posts of Daftary, Zamadar, Record Supplier and Treasury Sarkar shall be filled up by way of promotion
from the employees completing 8 years service in the Group-D posts in Level-1. Necessary guidelines to this effect will be issued subsequently by the G.A & P.G Department in modification to their earlier instructions.

4. Concerned establishments as per the requirement shall distribute the posts under a particular category.

5. While distributing the total sanctioned posts as per percentage mentioned in the table at paragraph-1, the fraction amount shall be ignored. Percentage-wise distribution shall be from lower level to upper level. The number of posts arising on account of ignoring fraction in the process of distribution of posts may be put in the base level.

6. Finance Department may be consulted for clarification, if any.

7. This resolution takes effect from the date of its issue.

By the order of Governor

Sd/-
Additional Chief Secretary to Government
CORRIGENDUM

In Finance Department Notification No. 27742/F, Dated 20.09.2017, the Rule-7(2)(iv) appearing after Rule-7(2)(vii) at Page-8 may be read as Rule-7(2)(viii). The entry “Pay fixed on L-8” in Sl. No. 7 of Column-6 of Example-2 at Page-29 and entry “Pay fixed on L-7” in Sl. No. 6 of Column-6 of Example-4 at Page-30 of the aforesaid Notification may be read as “Pay fixed on L-9” and “Pay fixed on L-8” respectively.

Order: - Ordered that this Corrigendum be published in an extraordinary issue of the Odisha Gazette and copies forwarded to all Departments of Government/Heads of Department/Accountant General (Audit)/Accountant General (A&E), Odisha, Bhubaneswar.

By order of the Governor

Sd/-
Special Secretary to Government
MATTERS RELATING TO COMMERCIAL TAX
Sub: Revised guidelines relating to works contract under GST.

The guidelines regarding works contract under GST was issued vide Finance Department letter No. FIN-CT1-TAX-0045-2017-36116/F dated 07.12.2017. Subsequently, the National Rural Infrastructure Development Agency (NRIDA), Ministry of Rural Development, Government of India have issued guidelines for works contract on implementation of Goods and Service tax. Several representations have been received from the contractors claiming additional amount towards GST in respect of the works put to tender prior to 01.07.2017 but executed either partly or wholly after 01.07.2017.

On careful consideration of the representation of the contractors vis-a-vis existing guidelines issued in the matter, Government have been pleased to issue following revised guidelines in supersession of the guidelines issued vide Finance Department letter dated 07.12.2017:

1. The Goods and Services tax (GST) has come into force w.e.f. 1st July, 2017 by subsuming various indirect taxes such as Excise Duty, VAT, CST, Entry Tax, Service Tax etc. Works contract is treated as composite supply of service under GST and are taxable @ 18%, 12% or 5% depending on the nature of works contract. In order to comply the provisions of GST relating to works contract the State Government have revised the Schedule of Rates – 2014 (SoR-2014) vide Works Department OM No.13827/WD dated 16.09.2017 w.e.f. 01.07.2017. While the item rates in the SoR-2014 were inclusive of all taxes i.e. Excise Duty, VAT, Entry Tax, Service Tax etc., the same has been excluded in the Revised SoR-2014. Therefore, while preparing estimates for a work after 01.07.2017, the GST exclusive work value is to be arrived at as per the revised SoR-2014 and then GST will be added at the appropriate rate.

2. In GST regime, the works contractor is required to raise Tax Invoice clearly showing the taxable work value and GST (CGST+SGST) separately.
3. In case of work, where the tender was invited before 01.07.2017 on the basis of SoR-2014, but payments made for balance work or full work after implementation of GST, the following procedure shall be followed to determine the amount payable to the works contractor;

(i) Item-wise quantity of work done after 30.06.2017 (i.e. the Balance Work) and its work value as per the original agreement basing on the pre-revised SoR-2014 is to be ascertained first.

(ii) The revised estimated work value for the Balance Work is to be determined as per the Revised SoR-2014. (In case of rates of any goods or service used in execution of the Balance Work not covered in the Revised SoR-2014, the tax exclusive basic value of that goods or service shall be determined by removing the embedded tax incidences of VAT, Entry Tax, Excise Duty, Service Tax, etc. from the estimated Price/Quoted Price.)

(iii) The revised estimated work value for the Balance Work shall then be enhanced or reduced in the same proportion as that of the tender premium/discount.

(iv) Finally, the applicable GST rate (5%, 12% or 18% as the case may be) is to be added on the revised estimated work value for the Balance Work to arrive at the GST-inclusive work value for the Balance Work.

(v) A model format for calculation of the GST-inclusive work value for the Balance Work is attached as Annexure. The competent authority responsible for making payment to the works contractor will determine GST inclusive work value for the Balance Work for which agreement executed on the basis of SoR-2014.

(vi) A supplementary agreement shall be signed with the works contractor for the revised GST-inclusive work value for the Balance Work as determined above.

(vii) In case the revised GST-inclusive work value for the Balance Work is more than the original agreement work value for the Balance Work, the works contractor is to be reimbursed for the excess amount.

(viii) In case the revised GST-inclusive work value for the Balance Work is less than the original agreement work value for the Balance Work, the payment to the works contractor is to be reduced accordingly. In case excess payment has already been made to the works contractor in pursuance of the original agreement, the excess amount paid must be recovered from the works contractor.

(ix) These procedures shall be applicable to all works contract including those executed in EPC/Turn-key/Lumpsum mode.
4. In case of F2 contracts, the taxable value under GST for each item of the balance work is to be determined by the competent authority applying the premium/discount offered by the works contractor on respective item.

The Administrative Departments should issue suitable instructions to the Competent Authority responsible for making payments to the works contractors to implement this revised guideline.

By order of the Governor

Sd/-
Principal Secretary to Government
ANNEXURE

Determination of GST-Inclusive Work value for Balance Work, for which the agreement executed on the basis of SoR-2014

1. As per Original Agreement
   (i) Name of the works __________________________________________
   (ii) Agreement No./Work Order with date __________________________
   (iii) Name of the Contractor/Firm executing the works ________________
   (iv) Total value of work:  Rs. __________________________
   (v) Value of work completed upto 30/06/2017:  Rs. __________________________
   (vi) Value of balance value of work executed after 30/06/2017 (iv-v):  Rs. ________________

2. Determination of value for balance work

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Item of Balance Works</th>
<th>Unit</th>
<th>Quantity</th>
<th>Item wise Unit Rate as per Revised SoR-2014</th>
<th>Value as per Revised SoR-2017 (in Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>i</td>
<td>Earth work……</td>
<td></td>
<td></td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>ii</td>
<td>RCC……</td>
<td></td>
<td></td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>iii</td>
<td>Brick work……</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iv</td>
<td></td>
<td></td>
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<tr>
<td>v</td>
<td></td>
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<tr>
<td>vi</td>
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<tr>
<td>vii</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>viii</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3. Total revised estimated value for balance work:
4. Proportionately Add/Subtract as per tender premium/discount:
5. Total Taxable value under GST(3+4):
6. Add GST at the applicable rate (5%/12%/18%):
7. Total GST inclusive work value for the Balance Work:
8. Differential Value(7-1(vi))*:

* If the value at Sl. No. 8 is positive, the said amount is to be reimbursed to the works contractor
  If the value at Sl. No. 8 is negative, the said amount is to be recovered from the works contractor.

Date: ___________________________  Signature of the Competent Authority
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
***

Memo No.FIN-CT1-TAX-0045-201730797/F, Dated 25.09.2018

To,

All Departments of Government,
All Heads of Department

Sub: Guidelines for Deductions and Deposits of TDS by the DDO under GST.

Section 51 of the Odisha GST Act 2017 provides for deduction of tax by the Government Agencies (Deductor) or any other person to be notified in this regard, from the payment made or credited to the supplier (Deductee) of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees. The amount deducted as tax under this section shall be paid to the Government by deductor within ten days after the end of the month in which such deduction is made along with a return in FORM GSTR-7 giving the details of deductions and deductees. Further, the deductor has to issue a certificate to the deductee mentioning therein the contract value, rate of deduction, amount deducted etc.

2. The subject section which provides for tax deduction at source was not notified to come into force with effect from 1st July, 2017, the date from which GST was introduced. Government of Odisha has recently notified that these provisions shall come into force w.e.f. 1st October, 2018; vide Finance Department Notification No. 29890-FIN-CT1-TAX-0043/2017 dated 18th September, 2018.

3. In order to comply with the provisions of the said Act for TDS, the following steps are required to be taken:-

   A. Registration as Tax Deductors in the GST common portal

   B. Deduction of TDS amount as per the provisions from the bills to be paid to the suppliers/deductees

   C. Deposit the TDS amount in to appropriate government account(s)

   D. File Tax Returns for TDS within the prescribed time limit
4. As per Section 51 of the Act, the following entities are required to do TDS and thus are required to get them registered as Tax Deductors under Section 24 (vi) of the said Act:

(i) Central and State Government Departments / Establishments (e.g. Departments, Heads of Departments, Collectorates, other sub-ordinate / field offices etc.)

(ii) Local Authority (e.g. Municipalities, Panchayati Raj Institutions etc.)

(iii) Government Agencies (e.g. DRDA, ITDA etc.)

(iv) An Authority / Board / Any other Body set up by an Act of Parliament / State Legislature or established by any Government with fifty-one percent or more participation by way of equity or control to carry out any function

(v) Society established by Central Government or State Government or a Local Authority under Societies Registration Act, 1860 (21 of 1860)

(vi) Public Sector Undertakings (Central and State) (e.g. OMC, OPGC etc.)

Registration:

5. For Registration as Tax Deductor, the following are required:

(i) TAN / PAN of the entity

(ii) Proof of Address of the place of the entity (Any proof issued by Government authority / by Local Authority / Municipal Khata Copy / Electricity Bill / Legal Ownership Document / Rent or Lease Agreement etc.) – to be uploaded

(iii) PAN of the DDO (or Authorised Signatory)

(iv) Photograph of the DDO (or Authorised Signatory) – to be uploaded

(v) Aadhar Card / Digital Signature Certificate (DSC) of the DDO (or Authorised Signatory)

(vi) Valid email ID (preferably official email ID) of the DDO (or Authorised Signatory)
(vii) Mobile Phone Number of the DDO (or Authorised Signatory)

The DDO or the Authorised Signatory is required to make an application online in GST REG 7 in the GST Common Portal on behalf of the Tax Deductor. The step by step user manual for applying for registration as Tax Deductor is available in the portal of the Commissionerate of CT& GST Odisha.

6. After the application is successfully submitted by the applicant, the same would be disposed of by the respective jurisdictional officer. Once the application is approved, the DDO (or Authorised Signatory) will receive the GST Number in the given email ID along with the initial password.

7. The Tax Deductor is required to deduct TDS amount from the payment to be made to the Supplier / Deductee at the rate of 2% (i.e. 1% Odisha GST + 1% Central GST in case of Intra-State Supply and 2% IGST in case of Inter-State Supply). Once such deduction is made by the Tax Deductor, the TDS amount is required to be deposited by the Tax Deductor in the Government account (OGST / CGST / IGST, as the case may be) within 10 days from the end of the month in which the deduction is made.

8. There are various kinds of office establishments relating to the frequency of deduction of TDS and the modalities for disbursement of payments to deductees / suppliers.

   a) Government entities drawing and disbursing by raising bills through the Treasury using IFMS, where the number of TDS deduction cases are not very high (e.g. Departments / Heads of Departments / Subordinate offices etc.)

   b) Government entities drawing and disbursement by issuing e-Cheques through IFMS, where the number of TDS deduction cases are considerably high (e.g. Works Divisions, Forest Divisions etc.)

   c) Government entities where drawal and disbursement is not made through IFMS and payment is made through Banks (e.g. OPEPA, NRHM etc.)

In view of the above differences in nature of drawal and disbursement, the process for deduction of TDS and remittance has been distinctively prescribed for them as under:
**Deduction & Deposit of TDS:**

a) Deduction and Deposit process for DDOs drawing from Treasuries through Bills:

Individual Bill-wise Deduction and its Deposit of TDS will be made by the DDOs drawing their claims from Treasuries. DDOs will have to generate CPIN (Challan) from GST portal in respect of TDS deducted from the Bill. In this regard, the following process will be adopted:

(i) The DDO shall prepare the Bill based on the Expenditure Sanction. The Expenditure Sanction shall contain

   (a) Total amount,

   (b) net amount payable to the Contractor/Supplier/Vendor and

   (c) 2% TDS amount of GST.

(ii) The DDO shall login into the GST Portal and generate the CPIN (Challan). In the challan he shall have to fill in the desired amount of payment against one/many Major Head(s) (OGST/CGST/IGST) and the relevant component (e.g. Tax / Interest / Penalty / Fees, as the case may be) under each of the Major Head.

(iii) While generating the challan, the DDO will have to select mode of payment as NEFT and select “Reserve Bank of India – PAD” as the remitting Bank.

(iv) In the Bill to be prepared in IFMS by the DDO, it may clearly be indicated:

   a. the net amount payable to the Supplier / Deductee; and

   b. 2% as TDS (1% Odisha GST + 1% Central GST or 2% IGST) will be specified.

   c. Deduction of TDS should not be in fraction of rupees and the calculated value should be next higher rupee.

(v) At the time of submission of bill, the DDO will enter the beneficiary account details of the vendor/supplier/contractor as the case may be for payment of the net amount to his/her Bank account. For remittance of TDS deducted from the Bill, DDO will have to
mention the CPIN Number (as beneficiary’s account number), RBI (as beneficiary) and the IFSC Code of RBI with the request to payment authority to make payment in favour of RBI. The details of remittance Bank i.e. RBI and the IFSC code will be auto-populated into the challan created from GST Portal.

(vi) IFMS Odisha has also been customized to facilitate remittance of GST deducted from the Bill. From the DDO Interface of IFMS, he/she will select “GST TDS” from the list of “Beneficiary Type” available in the Beneficiary Master. This will enable IFMS to auto populate the IFS Code of RBI for facilitating NEFT of TDS to GST Account.

(vii) Subsequently, DDO will enter the CPIN Number generated from the GST Portal in respect of the TDS particular of the Bill in the space provided recording the Bank account details of the beneficiary in the “Beneficiary Master” and select the same in the beneficiary list of that particular bill using the DDO Interface in IFMS.

(viii) Upon successful payment, a CIN will be generated by the RBI and will be shared electronically with the GST Portal. This will get credited in the Electronic Cash Ledger of the concerned DDO / Tax Deductor in the GST Portal. This can be viewed and the details of CIN can be noted by the DDO anytime on GST portal using his Login credentials.

(ix) The DDO should maintain a Register as per proforma given in Annexure ‘A’ to keep record of all TDS deductions made by him during the month. This Record will be helpful at the time of filing Monthly Return (FORM GSTR-7) by the DDO. The DDO may also make use of the offline utility available on the GST Portal for this purpose.

(x) The DDO shall generate TDS Certificate through the GST Portal in FORM GSTR-7A after filing of Monthly Return.

b) Deduction and Deposit process for FA & CAOs / Public Works & Forest divisions and P.L. Administrators using e-Cheque facility of IFMS:

Bunching of deductions and its deposit by the DDO

DDOs who make large number of payments in a month may find it difficult to generate challan for obtaining the CPIN for individual Work/Supply Bill for remittance of TDS. Such DDOs may exercise the
following option, wherein the DDO will have to deduct the TDS from each bill, for keeping it under a Suspense Head. However, deposit of this bunched amount from the Suspense Head can be made on a weekly, monthly or any other periodic basis. The following process shall be adhered by the DDO in this regard:

(i) The DDO shall prepare the Bill based on the Expenditure Sanction. The Expenditure Sanction shall contain (a) Total amount, (b) net amount payable to the Contractor/Supplier/Vendor and (c) 2% TDS amount of GST.

(ii) The DDOs of FA & CAOs/ Public Works Divisions shall prepare the bill on WAMIS and make payment of bunched TDS from the Suspense Account using IFMS.

(iii) The DDOs of Forest Divisions and P.L. Administrators, who are preparing the bill manually, will use IFMS for remittance of TDS.

(iv) In the Bill, it will be specified
   
   (a) the net amount payable to the Suppliers / Deductee; and

   (b) 2% as TDS(1% Odisha GST + 1% Central GST or 2% IGST)

   (c) Deduction of TDS should not be in fraction of rupees and the calculated value should be next higher rupees.

(v) The TDS amount shall be mentioned in the Bill for booking in the Suspense Heads as below:

   • 8658 – Suspense-00-101-PAO Suspense-9161- Odisha Goods and Services Tax (OGST)-91196- Adjustment of PAO Suspense

   • 8658 – Suspense-00-101-PAO Suspense-9162- Central Goods and Services Tax (CGST)-91196- Adjustment of PAO Suspense

   • 8658 – Suspense-00-101-PAO Suspense-9163- Integrated Goods and Services Tax (IGST)-91196- Adjustment of PAO Suspense
(vi) The DDO will be required to maintain the Record of the TDS so being booked under the Suspense Head so that at the time of preparing the CPIN for making payment on weekly/monthly or any other periodic basis, the total amount could be easily worked out.

(vii) At any periodic interval, when DDO needs to deposit the TDS amount, he will prepare the CPIN on the GST Portal for the amount (already booked under the Suspense Heads). He/she is required to generate separate CPIN for TDS deducted and kept in the Suspense Account respectively for OGST, CGST & IGST.

(viii) While generating the CPIN, the DDO will have to select mode of payment as NEFT and select “Reserve Bank of India – PAD” as the remitting Bank.

(ix) The DDO shall prepare the bill for the bunched TDS amount for payment using the e-Cheque facility of IFMS Portal by the concerned payment authority. In the Bill, the DDO will give reference of all the earlier paid bills from which 2% TDS was deducted and kept in the suspense head. The DDO may also attach a certified copy of the record maintained by him in this regard.

(x) The payment authority will pass the bill by clearing the Suspense Head operated against that particular DDO after exercising necessary checks.

(xi) For remittance of TDS using IFMS, DDO will have to mention the CPIN Number (as beneficiary’s account number), RBI (as beneficiary) and the IFSC Code of RBI with the request to payment authority to make payment in favour of RBI. The details of remittance Bank i.e. RBI and the IFSC code will be auto-populated into the challan created from GST Portal.

(xii) IFMS Odisha has also been customized to facilitate remittance of GST deducted from the Bill. From the DDO Interface of IFMS, he/she will select GST TDS from the list of “Beneficiary Type” available in the Beneficiary Master. This will enable IFMS to auto populate the IFSC Code of RBI for facilitating NEFT of TDS to GST Account.
(xiii) Subsequently, DDO will enter the CPIN Number generated from the GST Portal in respect of the TDS particular of the Bill in the space provided recording the Bank account details of the beneficiary in the “Beneficiary Master” and select the same in the beneficiary list of that particular bill using the DDO Interface in IFMS.

(xiv) Upon successful payment, a CIN will be generated by the RBI/Authorized Bank and will be shared electronically with the GST Portal. This will get credited in the Electronic Cash Ledger of the concerned DDO in the GST Portal. This can be viewed and the details of CIN can be noted by the DDO anytime on GST portal using his Login credentials.

(xv) The DDO should maintain a Register as per proforma given in Annexure ‘A’ to keep record of all TDS deductions made by him during the month. This Record will be helpful at the time of filing Monthly Return (FORM GSTR-7) by the DDO. The DDO may also make use of the offline utility available on the GST Portal for this purpose.

(xvi) The DDO shall generate TDS Certificate through the GST Portal in FORM GSTR-7A after filing of Monthly Return.

c) Deduction and Deposit process for Agencies, Board, Societies, State Public Sector Undertakings, Local Authorities & other organizations of State Government using Bank account for payment:

For payment process of Tax Deduction at Source under GST by the Agencies, Board, Societies, State Public Sector Undertakings, Local Authorities & other organizations of State Government using Bank account, two options can be followed, which are as under:

Option I: Generation of challan for every payment made during the month

Option II: Bunching of TDS deducted from the bills on weekly, monthly or any periodic manner

**Option I – Individual Bill-wise Deduction and its Deposit by the DDO**

09. In this option, the DDO will have to deduct as well as deposit the GST TDS for each bill individually by generating a CPIN (Challan) and mentioning it in the Bill itself.
10. Following process shall be followed by the DDO in this regard:

(i) The DDO shall prepare the Bill based on the Expenditure Sanction. The Expenditure Sanction shall contain (a) Total amount, (b) net amount payable to the Contractor/Supplier/Vendor and (c) 2% TDS amount of GST.

(ii) The DDO shall login into the GST Portal and generate the CPIN (Challan). In the challan he shall have to fill in the desired amount of payment against one/many Major Head(s)(OGST/CGST/IGST) and the relevant component (e.g. Tax / Interest / Penalty / Fees, as the case may be) under each of the Major Head.

(iii) While generating the CPIN, the DDO will have to select mode of payment as either (a) NEFT/RTGS or (b) OTC. In the OTC mode, the DDO will have to select the one of the authorised Banks where the payment will be deposited through OTC mode.

(iv) In the Bill,
   a. the net amount payable to the Supplier / Deductee; and
   b. 2% as TDS (1% Odisha GST + 1% Central GST or 2% IGST) will be specified
   c. Deduction of TDS should not be in fraction of rupees and the calculated value should be next higher rupee.

(v) In case of NEFT/RTGS mode, the DDO will select the remitting bank details from the available list in GST portal and generate the challan with the NEFT / RTGS mandate form. The challan along with the mandate form will have to be submitted at the remitting bank for transfer of the TDS amount to RBI, as in case of normal GST payment.

(vi) In case of the OTC mode, the DDO will have to issue cheque in favour of one of the 25 authorized Banks. The Cheque may then be deposited along with the challan with any of branch of the authorized Bank so selected by the DDO.

(vii) Upon successful payment, a CIN will be generated by the Authorized Bank and will be shared electronically with the GST Portal. This will get credited in the electronic Cash Ledger of the concerned DDO in the GST Portal. This can be viewed and the details of CIN can
be noted by the DDO anytime on GST portal using his Login credentials.

(viii) The DDO should maintain a Register as per proforma given in Annexure 'A' to keep record of all TDS deductions made by him during the month. This Record will be helpful at the time of filing Monthly Return (FORM GSTR-7) by the DDO. The DDO may also make use of the offline utility available on the GST Portal for this purpose.

**Option II - Bunching of deductions and its deposit by the DDO**

11. Option-I may not be suitable for DDOs who make large number of payments in a month as it would require them to make large number of challans during the month. Such DDOs may exercise this option wherein the DDO will have to deduct the TDS from each bill, for keeping it under a Suspense account. However, deposit of this bunched amount from the Suspense account can be made on a weekly, monthly or any other periodic basis.

12. Following process shall be followed by the DDO in this regard:

   (i) The DDO shall prepare the Bill based on the Expenditure Sanction. The Expenditure Sanction shall contain (a) Total amount, (b) net amount payable to the Contractor/Supplier/Vendor and (c) 2% TDS amount of GST.

   (ii) In the Bill, it will be specified

   a. the net amount payable to the Supplier/Deductee; and

   b. 2% as TDS (1% Odisha GST + 1% Central GST or 2% IGST)

   c. Deduction of TDS should not be in fraction of rupees and the calculated value should be next higher rupee.

   (iii) The DDO will be required to maintain the Record of the TDS so being booked under the Suspense account so that at the time of preparing the CPIN for making payment on weekly / monthly or any other periodic basis, the total amount could be easily worked out.

   (iv) At any periodic interval, when DDO needs to deposit the TDS amount, he will prepare the CPIN by logging into the GST Portal for the amount (already booked under the Suspense account).
(v) While generating the CPIN, the DDO will have to select mode of payment as either (a) NEFT/RTGS or (b) OTC. In the OTC mode, the DDO will have to select the Bank where the payment will be deposited through OTC mode.

(vi) The DDO shall prepare the bill for the bunched TDS amount for payment through the concerned payment authority. In the Bill, the DDO will give reference of all the earlier paid bills from which 2% TDS was deducted and kept in the suspense account. The DDO may also attach a certified copy of the record maintained by him in this regard.

(vii) The payment authority will pass the bill by debiting the Suspense account operated against that particular DDO after exercising necessary checks.

(viii) In case of NEFT/RTGS mode, the DDO will select the remitting bank details from the available list in GST portal and generate the challan with the NEFT / RTGS mandate form. The challan along with the mandate form will have to be submitted at the remitting bank for transfer of the TDS amount to RBI, as in case of normal GST payment.

(ix) In case of the OTC mode, the DDO will have to issue cheque in favour of one of the 25 authorized Banks. The Cheque may then be deposited along with the CPIN with any of branch of the authorized Bank so selected by the DDO.

(x) Upon successful payment, a CIN will be generated by the Authorized Bank and will be shared electronically with the GST Portal. This will get credited in the electronic Cash Ledger of the concerned DDO in the GST Portal. This can be viewed and the details of CIN can be noted by the DDO anytime on GST portal using his Login credentials.

(xi) The DDO should maintain a Register as per proforma given in Annexure ‘A’ to keep record of all TDS deductions made by him during the month. This Record will be helpful at the time of filing Monthly Return (FORM GSTR-7) by the DDO.

(xii) The DDO may also make use of the offline utility available on the GST Portal for this purpose.
Monthly Return to be filed by DDOs / Tax Deductors:

13. Once the Tax Deductor makes the deposit of the TDS amount to respective government account successfully, the same would be updated in the Electronic Cash Ledger of the Tax Deductor as credit entry(s). This will be required to set off the liability created by filing the TDS return by the Tax Deductor. It is suggested that in order to be able to file the tax return in time, the deposit should be made before filing the tax return.

14. The Tax Deductors are required to file monthly tax return for TDS online in GST Common Portal. The TDS returns are to be filed by 10th of the succeeding month in which the deduction is made. The tax returns can be filed online by logging into the GST Portal or by using the offline tool available in the GST portal. The step-by-step user manual for filing returns (both online and offline) are available in the portal of the Commissionerate of CT & GST Odisha.

Training & Support:

15. Departments should instruct all its DDOs under them to follow the above procedure for registration, deduction, deposit and return filing of TDS. To familiarize and help the State Government organizations in registration as Tax Deductor in GST portal, deduction, deposit of TDS and filing of returns, Commissionerate of CT & GST, Odisha through the Circles offices will provide necessary training and support in coordination with the local Treasury Officers.

16. Difficulty, if any, in implementation of this circular may please be brought to the notice of Finance Department.

Sd/-
Additional Chief Secretary to Government
Finance Department
Annexure ‘A’

Record to be maintained by the DDO for filing of GSTR7

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>GSTIN of the Deductee</th>
<th>Trade Name</th>
<th>Amount paid to the Deductee on which tax is deducted</th>
<th>Integrated Tax</th>
<th>Central Tax</th>
<th>State Tax</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>
No. FIN-CT2-RULE-0001-2014.23247/F- In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Odisha is pleased to make the following rules further to amend the Odisha Subordinate Finance Service (Commercial Tax Branch) Recruitment and Conditions of Service Rules, 1988, namely:-

1. (1) These rules may be called the Odisha Subordinate Finance Service (Commercial Tax Branch) Recruitment and Conditions of Service (Amendment) Rules, 2018

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

2. In the Odisha Subordinate Finance Service (Commercial Tax Branch) Recruitment and Conditions of Service Rules, 1988 (hereinafter referred to as the said rules), in rule (2),

   (i) for clause (a) the following clause shall be substituted, namely:-

   “(a) “Commissioner” means the Commissioner of Commercial Taxes and GST, Odisha;”, and

   (ii) for clause (c) the following clause shall be substituted, namely:-

   “(c) “Assistant CT and GST Officer” means Assistant Commercial Tax and Goods and Services Tax Officer”.

3. In the said rules, in rule 3, for the letters “ACTO”, the letters “Assistant CT and GST Officer” shall be substituted.

4. In the said rules, for NOTE-1 appended after sub-rule (2) of rule 5, the following Note shall be substituted, namely:-

   “NOTE-1. Out of the total number of vacancies required to be filled up by selection, 30% shall be filled up by the eligible Senior Assistants and Senior Stenographers of both the offices of the Commissioner and Sales Tax Tribunal and the remaining 70% shall be filled up by the eligible Senior Clerks and Senior Stenographers of Range and Circle offices functioning under the administrative control of the Commissioner. If any post meant for selection from Senior Assistants and Senior Stenographers of the office of the Commissioner and Sales Tax Tribunal remains vacant due to non-availability of eligible candidate, the vacant posts shall be filled up by selection of eligible Senior
Clerks and Senior Stenographers of the Range and Circle office under the administrative control of the Commissioner. The number of posts in the cadre to be filled up by way of selection of eligible candidates shall not exceed 50% of the total number of sanctioned posts in the cadre.”

5. In the said rules, in sub-rule (1), in rule 7, -

(i) the words and comma “in the Departments of Government,” and the words “of Commercial Taxes” shall be omitted, and

(ii) clause (a) shall be omitted.

6. In the said rules, in rule 8,-

(i) for sub-rule (2) the following sub-rule shall be substituted, namely:-

“(2) The Committee shall consist of the following members, namely:-

<table>
<thead>
<tr>
<th>(a)</th>
<th>The Commissioner of Commercial Taxes and GST, Odisha</th>
<th>...</th>
<th>Chairman</th>
</tr>
</thead>
<tbody>
<tr>
<td>(b)</td>
<td>Special Commissioner of Commercial Taxes and GST/ Additional Commissioner of Commercial Taxes and GST (In charge of the Establishment)</td>
<td>...</td>
<td>Member</td>
</tr>
<tr>
<td>(c)</td>
<td>Joint Secretary to Government/Deputy Secretary to Government, Finance Department (In charge of the CT Establishment)</td>
<td>...</td>
<td>Member</td>
</tr>
<tr>
<td>(d)</td>
<td>Representative of Scheduled Caste and Scheduled Tribe Development Department not below the rank of Deputy Secretary</td>
<td>...</td>
<td>Member</td>
</tr>
<tr>
<td>(e)</td>
<td>Joint Commissioner of Commercial Taxes and GST/Deputy Commissioner of Commercial Taxes and GST (In charge of the Establishment)</td>
<td>...</td>
<td>Member-Convener</td>
</tr>
</tbody>
</table>

(ii) sub-rule (3) shall be omitted.

7. In the said rules, in rule 9, for sub-rule (2), the following sub-rule shall be substituted, namely:-

“(2) The committee shall consider the cases of all persons eligible for appointment to the Service by Selection under rule 7, scrutinize their service records and prepare a list of persons as per provisions of the Odisha
Civil Services (Criteria for Selection for Appointment including Promotion) Rules, 2003 and time to time amendment thereon.”

8. In the said rules, in rule 13, for clause (b), the following clause shall be substituted, namely:

“(b) The inter-se seniority amongst persons of the Office of the Commissioner and Office of the Sales Tax Tribunal and Range and Circle Offices appointed to the Service by selection shall be determined on the basis of their date of appointment in the feeder grade;

Provided that if two or more persons are appointed to the feeder grade on the same date, the inter-se seniority shall be determined on the basis of their date of birth, i.e., those elder in age shall be senior over others.”

By order of the Governor

Sd/-

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

NOTIFICATION
Bhubaneswar Dated the 12th April, 2018

No.FIN-CT2-ESTT-0003-201812982/F, Consequent upon roll-out of GST with effect from 01.07.2017, Government have been pleased to change the existing nomenclature and adopt new nomenclature for the offices of the State Commercial Tax (CT) Organization and new designation for its Officers in the following manner.

Table-1 (New nomenclature for the offices of the State Commercial Tax (CT) Organization)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Existing Nomenclature</th>
<th>New Nomenclature</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Office of the Commissioner of Commercial Taxes (Odisha)</td>
<td>Commissionerate of CT &amp; GST (Odisha)</td>
</tr>
<tr>
<td>2</td>
<td>CT Territorial Range</td>
<td>CT &amp; GST Territorial Range</td>
</tr>
<tr>
<td>3</td>
<td>CT Enforcement Range</td>
<td>CT &amp; GST Enforcement Range</td>
</tr>
<tr>
<td>4</td>
<td>CT Enforcement Unit</td>
<td>CT &amp; GST Enforcement Unit</td>
</tr>
<tr>
<td>5</td>
<td>CT Circle</td>
<td>CT &amp; GST Circle</td>
</tr>
<tr>
<td>6</td>
<td>CT Assessment Unit</td>
<td>CT &amp; GST Assessment Unit</td>
</tr>
</tbody>
</table>

Table-2 (New designations for the officers of the State Commercial Tax (CT) Organization)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Existing Designation</th>
<th>New Designation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Commissioner of Commercial Taxes</td>
<td>Commissioner of CT &amp; GST</td>
</tr>
<tr>
<td>2</td>
<td>Special Commissioner of Commercial Taxes</td>
<td>Special Commissioner of CT &amp; GST</td>
</tr>
<tr>
<td>3</td>
<td>Additional Commissioner of Commercial Taxes</td>
<td>Additional Commissioner of CT &amp; GST</td>
</tr>
<tr>
<td>4</td>
<td>Joint Commissioner of Commercial Taxes</td>
<td>Joint Commissioner of CT &amp; GST</td>
</tr>
<tr>
<td>5</td>
<td>Deputy Commissioner of Commercial Taxes</td>
<td>Deputy Commissioner of CT &amp; GST</td>
</tr>
<tr>
<td>6</td>
<td>Assistant Commissioner of Commercial Taxes</td>
<td>Assistant Commissioner of CT &amp; GST</td>
</tr>
<tr>
<td>7</td>
<td>Commercial Tax Officer</td>
<td>CT &amp; GST Officer</td>
</tr>
<tr>
<td>8</td>
<td>Additional Commercial Tax Officer</td>
<td>Additional CT &amp; GST Officer</td>
</tr>
<tr>
<td>9</td>
<td>Assistant Commercial Tax Officer</td>
<td>Assistant CT &amp; GST Officer</td>
</tr>
</tbody>
</table>

(2) The new nomenclature for CT Organization and new designations for its Officers are hereby modified for administrative purpose only.
(3) This shall come into force with immediate effect.

By order of the Governor

Sd/-
Additional Secretary to Government
MATTERS RELATING TO STATE FINANCE COMMISSION
GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT  
*****  
NOTIFICATION  

Bhubaneswar, the 05th May, 2018  

No. 15340 FIN-BUD6-SFC-0002-2018/F., In pursuance of article 243-I of the Constitution of India read with article 243-Y thereof and Sections 3 and 8 of the Odisha Finance Commission (Miscellaneous Provisions) Act, 1993 (Odisha Act 28 of 1993), the Governor of Odisha do hereby constitute a Finance Commission consisting of Shri Rabi Narayan Senapati, IAS (Retd) as the Chairman and the following other members, namely :-

1. Prof. Asit Ranjan Mohanty, Professor, Centre for Fiscal Policy & Taxation, Xavier University - Member
2. Prof. Samson Moharana, Retd Professor & Head of Commerce & Master in Finance Control, Utkal University - Member
3. Shri Sanjeev Kumar Mishra, OAS( Retd), Ex-Special Secretary - Member
4. Director, PanchayatiRaj - Ex-Officio Member
5. Director, Municipal Administration - Ex-Officio Member
6. Shri D. K. Jena, IAS, Director, Institutional Finance, Finance Department - Member Secretary

2. The Chairman and other Members of the Commission including Member Secretary shall hold office from the date on which they, respectively, assume office for a period of six month from the date of publication of this Notification in the Odisha Gazette.

3. The Chairman and other Members (except the Member-Secretary) shall render part time service to the Commission. The Member-Secretary shall render whole time service to the Commission in addition to his own duties.

4. The Commission shall make recommendations relating to the following matters:-
   (i) The principles that should govern-
   (a) the distribution between State and Panchayati Raj Institutions and the Municipalities of the net proceeds of taxes, duties, tolls and fees leviable by the State which may be divided amongst them under Part-XI and Part-
IXA of the Constitution and the allocation between the Panchayats at all levels and the Municipalities of their respective shares of such proceeds;

(b) the determination of taxes, duties, tools and fees which may be assigned to, or appropriated by Grama Panchayats, Panchayat Samities and Zilla Parishads or, as the case may be, Municipalities; and

(c) the Grants-in-aid to the Grama Panchayats, Panchayat Samities, Zilla Parishads or, as the case may be, Municipalities from the Consolidated Fund of the State;

(ii) the measures needed to improve the financial position of the Grama Panchayats, Panchayat Samities, Zilla Parishads and Municipalities.

(iii) any other matters, which the Governor may refer to the Commission in the interest of sound finance of Grama Panchayats, Panchayat Samities, Zilla Parishads and Municipalities.

5. In making its recommendations, the Commission shall have regard, among other considerations, to :-

(a) the revenue proceeds of the State Government and the demands thereon, on account of expenditure on Civil Administration, Police and Judicial Administration, Education, Maintenance of Capital assets, Social Welfare, Debt Servicing and other committed expenditures and liabilities;

(b) the functions and liabilities of Panchayati Raj Institutions and Municipalities in respect of discharging and implementing the schemes entrusted to them under article 243G and 243W of the Constitution:

(c) the revenue resources of Panchayati Raj Institutions and Municipalities at all levels of five years, commencing from 1st April, 2020 on the basis of levels of taxation reached in 2016-17, target set for additional resource mobilization and potential for mobilizing additional resources;

(d) the scope for better fiscal management consistent with the need for speed, efficiency and cost effectiveness of delivery of services; and

(e) the need for providing adequate incentive for better source mobilization as well as closely linking expenditure and revenue raising decisions.

6. The report of the Commission shall contain specific chapters, narrating–

(i) the approach adopted by it;

(ii) an analysis of the resources of the State Government;
(iii) an analysis of the resources of Panchayats at each level and also Municipalities at each level and make concrete recommendations for improvements; and

(iv) an estimation and analysis of the finances of the State Government as well as the Panchayati Raj Institutions and Municipalities at the pre and post transfer stages along with a quantification of the revenues that could be generated additionally by the Panchayati Raj Institutions and Municipalities by adopting the measures recommended therein.

7. For the purpose of assessment of supplementing the resources of the Panchayats and Municipalities by the Central Finance Commission, the Commission shall-

(i) follow a normative approach in the assessment of revenues and expenditure rather than make forecasts based on historical trends;

(ii) take into account per capita norms for revenue generation, the data relating to the tax bases and avenues for raising non-tax income by the Municipalities and the Panchayats, assuming reasonable buoyancies and the scope for additional resource mobilization; and

(iii) take into account per capita expenditure norms on the basis of the average expenditure incurred by some of the best performing Municipalities and Panchayats in the provision of core services.

8. The Commission shall also review the implementation of the recommendations of the Fourth State Finance Commission.

9. On the matters aforesaid, the Commission shall make its report within a period of six months from the date of publication of this Notification in the Odisha Gazette covering a period of five years commencing from 1st day of April, 2020.

10. The Commission shall indicate the basis on which it has arrived at its findings.

By order of the Governor

Sd/-
Special Secretary to Govt.
GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT  
****  
NOTIFICATION  

Bhubaneswar, the 28th May, 2018  

No. FIN-BUD6-SFC-0002/2018/17578 In pursuance of article 243-I of the Constitution of India read with article-243-Y thereof and sections 3 and 8 of the Odisha Finance Commission (Miscellaneous Provisions) Act, 1993 (Odisha Act 28 of 1993), the Governor of Odisha do hereby make the following amendments in the notification of the Government of Odisha in the Finance Department No.15340/F., dated the 5th May, 2018, published in the extraordinary issue No.720 of the Odisha Gazette, dated the 5th May, 2018, namely :-  

Amendment  
In the said notification, in paragraphs 1, for Sl. No.6 and the entries made against it, the following serial no. and entries shall be substituted namely :-  

“6. Shri Rabi Narayan Mohanty, OFS (SSG)  
Special Secretary to Government,  
Finance Department – Member Secretary”  

By order of the Governor  

Sd/-  

Principal Secretary to Government
Bhubaneswar, the 27th October, 2018

No.FIN-BUD6-SFC-0002/2018/33861 In pursuance of article 243-I of the Constitution of India read with article-243-Y thereof and sections 3 and 8 of the Odisha Finance Commission (Miscellaneous Provisions) Act, 1993 (Odisha Act 28 of 1993), the Governor of Odisha do hereby make the following amendments in the notification of the Government of Odisha in the Finance Department No.15340/F., dated the 5th May, 2018, published in the extraordinary issue No.720 of the Odisha Gazette, dated the 5th May, 2018, namely :-

Amendment

In the said notification, in paragraphs 2 and 9, for the words “a period of six months”, the words “a period of twelve months” shall be substituted.

By order of the Governor

Sd/-

Additional Chief Secretary to Government
MATTERS RELATING TO INSTITUTIONAL FINANCE
From
Shri T. K. Pandey, IAS,
Additional Chief Secretary to Government

To
The Additional Chief Secretaries/
Principal Secretaries/
Commissioner-cum-Secretaries/
Secretaries to Government.

Sub: Selection of Banks for handling business and deposits of State Public Sector Undertakings (SPSUs) and State Level Autonomous Societies (SLASs) for the Year 2018-19.

Sir,

I am directed to say that the same parameters used in 2017-18 for empanelment of Banks for handling business of SPSUs and SLASs have been adopted for the year 2018-19.

2. Based on the information received from SLBC and the revised criteria, the score card of the banks have been prepared and placed in the Annexure. **Eight core parameters viz. CD ratio, agriculture & allied sector advance, MSME advance including MUDRA, branch opening in unbanked GPs (with 15% weightage each), SHG linkage, Rural Banking Network, appointment of BC/CSP in unbanked GPs and Incremental credit deployed within the State (with 10% weightage each) have been adopted for preparation of the score card.**

3. Keeping in view, the bad debts and rising NPA that Banks are facing during past one year, the minimum eligibility score is kept at 45% and not more. However, the minimum eligibility score will be reviewed after the end of the first half year and in the next financial year the minimum eligibility score would be raised to 60%.

4. The State Cooperative Bank, Odisha Gramya Bank and Utkal Grameen Bank are also made eligible for handling Business and Deposits of State Public Sector Undertakings (SPSUs) and State Level Autonomous
Societies (SLASs) as these banks substantially contribute to agricultural advances and the State Government have a share in the holdings of these banks.

5. Based on the score, following banks have been selected for handling Business & Deposits:

<table>
<thead>
<tr>
<th></th>
<th>Bank Name</th>
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<th>Bank Name</th>
</tr>
</thead>
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<td>Odisha Gramya Bank</td>
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<td>16</td>
<td>Allahabad Bank</td>
<td>3</td>
<td>State Cooperative Bank</td>
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6. In order to curb unhealthy competition among banks in frequent shifting of deposits from one bank to another which has a distortionary effect on their lending and other operations, it is further mandated that any agency operating at the District and Sub-District level will obtain the approval of the Collector of the District and furnish cogent reasons for moving their deposits from one bank to another. State level PSUs/SLASs would be required to obtain the approval of their Governing Body/Board of Directors, as the case may be, for moving their deposits from one bank to another.
7. Accounts of any agency with a bank not eligible to handle business and deposits of SPSUs and SLASs in 2018-19 will have to be moved to eligible banks as per the list circulated herewith.

8. Administrative Departments are requested to advise the PSUs/ULBs/ Development Authorities/ Autonomous Societies and other Statutory Bodies under their administrative control to select their bankers from the above list of eligible banks.

9. 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 the said 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.

10. It is further stipulated that the SPSUs and SLASs should not keep any upper ceiling on deposits in any of the empanelled Banks.

11. 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/-
Addl. Chief Secretary to Govt.
## Score Card for Financial Year 2018-19

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<th>Sl</th>
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<th>CD Ratio</th>
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<th>Score with 15% weight</th>
<th>Score with 15% weight</th>
<th>Score with 15% weight</th>
<th>Score with 15% weight</th>
<th>Score with 15% weight</th>
<th>Score with 10% weight</th>
<th>Score with 10% weight</th>
<th>Score with 10% weight</th>
<th>Incremental credit deployed within the State (Difference between outstanding credit on 31st March, 18 and 31st March, 17)</th>
<th>Score with 10% weight</th>
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<td>Outstanding Sh.</td>
<td>Max Shareholding</td>
<td>Out of Shareholding</td>
<td>Shareholding of State Govt.</td>
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**Banks having shareholding of State Government**

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<th>Total Shareholding</th>
<th>Outstanding Sh.</th>
<th>Max Shareholding</th>
<th>Out of Shareholding</th>
<th>Shareholding of State Govt.</th>
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GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT  
***

No.8832 /F.,  
FIN-PUIF-IF-0003-2016  
Dt.12.03.2019

From  
Shri A. K. K. Meena, IAS  
Principal Secretary to Government.

To  
The Additional Chief Secretary/  
Principal Secretary/  
Commissioner-cum-Secretary  
(All Departments)

Sub:  Opening of Bank Accounts and Parking of Funds by DDOs.

Madam/Sir,

This has come to notice that the DDOs are opening Bank Accounts and parking idle funds in different banks without following any norms. As per prudent financial propriety as mandated in SR- 242 of Odisha Treasury Code, Volume -I, no money should be drawn from the treasury without immediate requirement. Instructions were issued to all Administrative Departments to avoid drawl of scheme/programme funds without immediate requirement and parking money in Bank Accounts vide FD letter No. 32215/F., dated 21.11.2014(Copy enclosed) Whenever there is a need to do so, it must be ensured that the schematic funds should be deposited in a single account for a particular scheme and not in multiple accounts. The amounts should be kept in a bank empanelled by Finance Department and located in the same headquarters or within the territorial jurisdiction of the concerned DDO. In case of unbanked GPs, the funds should be deposited in the bank branch in any nearby GP within the Block or at the Block headquarters. In no case, the funds should be deposited in any bank outside the jurisdictional area of the DDO concerned. No new account should be opened in any bank unless and otherwise it is necessitated nor should the deposit be withdrawn from one bank and deposited in the other without any valid reason.
2. When there is any surplus fund, which is not likely to be spent in the immediate future or during the same financial year, it should be kept in a flexi account or in term deposits. In such cases, quotations may be called for from the banks operating within the jurisdictional area of the DDO and the bank offering higher rate of interest should be preferred. Where the scheme guidelines prescribe for deposit of the amount in the current account, this condition will not apply. However, this should apply to all PSUs and Agencies under the State Government.

3. The DDOs must ensure reconciliation of the bank deposits with the cash book at the end of each month to cross check the accuracy of the transactions and avoid any possible error or omission.

4. Any bank account being operated by any DDO contrary to the above principles should be closed forthwith and the funds should be kept in the bank strictly in light of these instructions.

5. Violation of these instructions by any DDO will be treated as a financial irregularity and the DDO will be held personally responsible for such lapses.

Principal Secretary to Government
MATTERS RELATING TO MISCELLANEOUS
From

Shri A.K.K. Meena, I.A.S.,
Principal Secretary to Government.

To

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

Sub: Regulation of Expenditure out of the Vote On Account for the year 2019-20.

Madam/Sir,

I am directed to say that the Appropriation (Vote On Account) Bill for 2019-20 has been passed by the state Legislature and enacted. The Administrative Departments are authorized to incur expenditure from 1st April, 2019 on the basis of the provision made in the Vote On Account Budget for 2019-20 for four months till 31st July, 2019.

2. On removal of Plan & Non-Plan distinction in Budget, the formats of various budget documents have been revised which now distinguishes the budgetary allocation in terms of revenue and capital expenditure and not in terms of Plan and Non-Plan. The State Government budgetary expenditure is now classified into the following four broad categories.

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 Demand for Grants
   and Appropriations within the overall limit indicated in the
   Voted, Charged, Revenue and Capital section of the Vote on
   Account under column (5) and (6) of the Vote on Account, 2019-20
   to the spending Units by 31st March, 2019. The guiding
   principles and modalities for sanction and release of funds in terms of
   the Vote on Account, 2019-20 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, GST, 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 & 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) 40% of the annual allocation under M.V., Telephone, T.E. and Office Expenses should be distributed.

(v) 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 limited to 40% of the Annual Maintenance Plan formulated by the concerned Administrative Department in consultation with Finance Department. However, the allocation for O & M expenditure in respect of Urban Water Supply, Rural Water Supply, Major, Medium & Minor Irrigation, Flood Control Work etc. may exceed the limit of 40% of Annual Provision in case of necessity in consultation with Finance advisors of the Departments subject to the overall limit indicated in the Voted, Charged, Revenue and Capital section of the Vote on account under column (5) and (6) of the Vote on Account, 2019-20.

(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 of the Administrative Departments as well as overall limit indicated in the Voted, Charged, revenue and Capital section of the Vote On Account under column (5) & (6) of the Vote on Account, 2019-20.

(ix) While sanctioning funds out of the Vote on Account provision, the Administrative Departments should adhere to the stipulations contained in the Model Code of Conduct till the Election-2019 process and seek the permission of CEO, Odisha, where ever required.

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 KKB, Gopabandhu Gramin Yojana, Biju Gram Jyoti, Biju Saharanachal Bidyutikaran Yojana, Biju-Kandhamal O Gajapati Yojana, Madhubabu Pension Yojana, BASUDHA, Jalanidhi Scheme for utilization of ground water in water deficit 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 2019-20, the progress of submission of Utilization Certificate in respect of expenditure incurred up to the preceding month and expenditure incurred during 2018-19 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.

8. Expenditure is to be incurred only on existing establishments and ongoing schemes and programmes. The Administrative Departments are requested to follow the instructions mentioned below, while allocating funds and incurring expenditure in respect of each unit of appropriation out of the provision made in the Demand for Grants and Appropriations and limit indicated in the Vote on Account 2019-20. It must be ensured that no expenditure on a New scheme/program is incurred until the Demands for the whole year are passed by the Legislative Assembly and the related Appropriation Bill is enacted.

(I) The expenditure under a minor head should ordinarily be limited to 40% of the provision under Administrative Expenditure, Program Expenditure (State Sector Scheme, Central Sector Scheme, Centrally Sponsored Scheme) and Transfers from State made for the financial year, 2019-20, in the Demand for Grants and Appropriations. However, in case of Calamity Relief, Election expenditure and other emergent expenditure and program Expenditure, the limit of 40% of the provision can be exceeded within the overall limit of appropriation indicated in the Vote on Account, 2019-20 in the respective Demand for Grants. In all such cases, it can be exceeded in the functional major / minor heads subject to the overall limit
indicated in the Voted, Charged, Revenue and Capital section of the Vote on Account under column (5) and (6) of the Vote on Account, 2019-20, with prior concurrence of Financial Advisor/A.F.A of the Deptmt.

(II) Detail unit of appropriation like Pay, DA, HRA etc. have been indicated below the minor head. The details of the provision below the minor head up-to the unit of appropriation has been made available through the Budget Interface and Works expenditure module and placed in the Treasury portal http://www.odishatreasury.gov.in/ www.ifmsodisha.gov.in. Accordingly, the Administrative Departments / Controlling Officers need to assess their requirements under each unit of appropriation and issue allotment order to concerned DDOs. For assessment of the requirement under different units of appropriation, the following procedure shall be adopted.

(a) Allotment should be distributed to meet the requirement for a period of four months only for each unit of appropriation.

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

i) Pay – 40% of the provision for 2019-20 should be distributed.

ii) D.A at the prevailing rate should be worked out, on the requirement under pay.

iii) H.R.A.- As per the admissible rate for four months.

iv) Un-utilized leave salary of retired Government Servants and those retiring between 01/04/2019 to 31/07/2019 should also be paid in full.

v) Depending on urgency, arrear salary (40% of the arrear salary if undrawn during 2017-18 and 2018-19) may be released within 40% of the provision.

(c) For non-salary components unit wise provision should be calculated by taking10% increase over the expenditure made in the year 2018-19 excluding the provision for non-recurring expenditure like purchase of vehicles and contingencies etc. The recurring expenditure under non-salary components is to be considered while calculating 40% of the unit-wise provision for the year 2019-20 for distribution.

i) While calculating 40% of the Budget provision under Administrative Expenditure, Program Expenditure (State Sector
Schemes, Central Sector Schemes, Centrally Sponsored Schemes) and Transfers from State, the sectoral allocation i.e. provision made under Administrative Expenditure, Program Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) and Transfers from State should be calculated separately. **Expenditure is to be incurred only on existing establishments and ongoing schemes and programmes.**

ii) Expenditure for the continuing Central Sector Schemes/ Centrally Sponsored Schemes out of the Vote on Account, 2019-20, only should be considered, subject to the limit of Vote on Account and receipt of Central Assistance. The state share is to be released in accordance with receipt of Central Assistance. **However, in case of urgent necessity for release of funds,** the Administrative Departments can incur expenditure to the extent of 40% of the provision under the respective schemes or 40% of the annual allocation made by the concerned line Ministry of Government of India whichever is less, during April to July, 2019 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** up to 40% of the provision, during April to July, 2019 in anticipation of receipt of Central Assistance up to **31.07.2019** without concurrence of Finance Department.

Illustration: In case of a Centrally Sponsored Schemes with financing pattern of CS:SS-60:40, if the budget provision is Rs.100.00 crore, on receipt of CS of Rs.30.00 Crore, CS of Rs.30.00 crore together with SS of Rs.20.00 crore can be released, **subject to the overall limit indicated in the Voted, Charged, Revenue and Capital section of the Vote on Account under column (5) and (6) of the Vote on Account, 2019-20.**

iii) Prior concurrence of Finance Department and Planning & Convergence Department would be necessary for release of
funds in case of items of expenditure reserved for post budget scrutiny.

iv) The 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, only after compilation of the process or appraisal and approval by the competent authority as prescribed in the Finance Department O.M No.1068/F, dated 10.01.2013 read with Rule-17-A of the Delegation of Financial Power Rules, 1978 and the Demands for the whole year are voted by the Legislative assembly and the related Appropriation Bill is enacted.

9. (i) Instructions have been issued to all Departments vide Finance Department Letter No.10030/F, dated March, 2019 to complete the process of distribution of allotments to the D.D.Os within the limit of expenditure mentioned in the Vote on Account, 2019-20, through Odisha Treasury Portal (http://www.odishatreasury.gov.in / www.ifmsodisha.gov.in) from 25th March, 2019 to 31st March, 2019. The detailed DDO-wise Budget allotments should be distributed forthwith through Odisha Treasury Portal (http://www.odishatreasury.gov.in / 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.

The detailed provision made in the Demand for Grants and Appropriations and limit of expenditure indicated in the Vote on Account, 2019-20 will be made available in the Budget Interface and works expenditure module of IFMS Portal (http://www.odishatreasury.gov.in / www.ifmsodisha.gov.in) enabling Administrative Departments to distribute the allotments within the limit of expenditure mentioned in the Vote on account.

Accordingly, the Treasury Portal should capture the unit-wise expenditure allowed against the provision made in the Demand for Grants and Appropriations and the limit of expenditure indicated in Vote on Account, 2019-20 and account for expenditure against these units against the provisions made for the whole year after the Annual Budget, 2019-20 is passed by the Legislative assembly and the related
Appropriation Bill is enacted. The Treasuries and Sub-Treasuries should, therefore, insist on full accounting classification i.e. detailed description from Major Head to Unit of appropriation in the Bills presented for drawal.

(ii) Allotment for the 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 account 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.

(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.

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 2019-20 for continuing schemes. However, in case of urgent necessity for release of funds, the Administrative Departments can incur expenditure to the extent of 40% of the provision under the respective scheme or 40% of the annual allocation made by the concerned line Ministry of Government of India whichever is less, during April to July, 2019 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** up to 40% of the provision, during April to July, 2019 in anticipation of receipt of Central Assistance up to **31.07.2019** 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. Thereafter, it has been extended to 10 more Departments during 2011-12 to 2017-18. For these 20 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 2019-20. However, in case of urgent necessity for release of funds for continuing schemes, the Administrative Departments can incur expenditure to the extent of 40% of the provision under the respective scheme or 40% of the annual allocation made by the concerned line Ministry of Government of India whichever is less, during April to July, 2019 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. the first two quarters of the financial year in respect of continuing schemes, the Administrative Departments can incur expenditure on the salary component up to 40% of the provision, during April to July, 2019 in anticipation of receipt of in Central Assistance up to 31.07.2019 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, 2019 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.

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)** subject to the procedure and limit of expenditure indicated in Paragraph-8 in respect of sanction and release of funds from Vote on Account. 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, but subject to the procedure and limit of expenditure indicated in Paragraph–8 in respect of sanction and release of Funds from Vote on Account, 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 and State’s own Flagship Programmes like Biju KBK, Gopabandhu Gramin Yojana, Biju Gram Jyoti, Biju Saharanachal Bidyutikaran Yojana, Biju Kandhamala O Gajapati Yojana, Madhubabu Pension Yojana, BASUDHA, Jalanidhi Scheme for utilization of ground water in water deficit areas and construction of check Dams, Biju Setu Yojana, Mega Lift Scheme, etc. 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 2019-20. However, in case of urgent necessity for release of funds for continuing schemes, the Administrative Departments can incur expenditure to the
extent of 40% of the provision under the respective scheme or 40% of the annual allocation made by the concerned line Ministry of Government of India whichever is less, during April to July 2019, 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** up to 40% of the provision, during April to July, 2019 in anticipation of Central Assistance up to **31.07.2019** 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, 2019 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 and after the Demands for the whole year are passed by the Legislative Assembly and Appropriation Act is enacted. It must be ensured that no expenditure on a new scheme/programme is incurred until the Demands for the whole year are passed by the Legislative Assembly and the related Appropriation Bill is enacted.

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, the DDOs must record a certificate on the body of the bills presented after 31st March, 2018 as follows:

"the money drawn in cash/bank drafts up to the period 31.03.2019 has been disbursed by now except Rs._________________which would be disbursed by 30.04.2019 at the latest".
(ii) Similarly, while presenting the pay bill for **April, 2019** to be paid on or after 01.05.2019, the D.D.O must record a certificate that:

“All money drawn in cash/bank draft up to the period 31.03.2019 has been fully disbursed and no amount is lying un-disbursed with him”.

(iii) While presenting the pay bill for the month of **May, 2019** 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 **2019-20**, 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 15.04.2019 in the enclosed proforma (at Annexure-II) to the Collector of the District by 20.04.2019. The Collector in turn will report directly to Finance Department (Ways & Means Branch) the name of DDOs who have drawn money up to 31.3.2019 but have not disbursed it by 30.04.2019. 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 Drawing & Disbursing Officers shall strictly follow these instructions.

Administrative Departments are to sanction and release funds for expenditure out of the Vote on Account, 2019-20 in accordance with the aforesaid instructions.

Yours faithfully,

Sd/-
Principal Secretary to Government
### 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 (vi)</td>
</tr>
<tr>
<td>2.</td>
<td>Purchase of new vehicles &amp; hiring of vehicles</td>
<td>4 (vii)</td>
</tr>
<tr>
<td>3.</td>
<td>Purchase of machinery and equipment exceeding the overall limit of sanction of the Administrative Departments</td>
<td>4 (viii)</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 exceeding Rs.1500 lakh at a time under Administrative Expenditure &amp; Transfers from State and Rs.3000 lakh under Programme Expenditure in respect 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-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 15.04.2019**

<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 01.03.2019</th>
<th>Un-disbursed amount out of money drawn in March, 2019</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 unauthorized Bank Account.</th>
<th>Reasons for drawal &amp; retention of the un-disbursed amount in violation of SR 242 of OTC Vol-1.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
</tr>
</tbody>
</table>

---

**Signature**

Designation of D.D.O.
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
* * *
No. **10822**/F., Dated – **28.03.2019**
FIN-WM-BT-0001/2018

From

Shri A.K.K. Meena, I.A.S.,
Principal Secretary to Government.

To

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

Sub: Relaxation of the deadlines 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 Sector 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.4189/F, dt.07.02.2019 and letter No.7349/F dated 28.02.2019.

2. The Administrative Departments were advised vide Finance Department letter No.4189/F, dt.07.02.2019 that budgetary Allocation pertaining to Central Sector Schemes and Centrally Sponsored 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 Sector 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 30th March, 2019 relating to Centrally Sponsored Schemes (CSS), Central Sector Schemes, in respect of which the Central Assistance has been received after 20.03.2019.

However, the concerned Departments should in their own interest, ensure encashment of all claims presented in the Treasury/Bank before 30th March, 2019 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. 6803 /F. Dated 25.02.2019
FIN-CCA-ESTT-0006-2017

RESOLUTION

Sub: Restructuring of Audit personnel of Common Cadre Auditors.

The Common Cadre Audit Organisation having total cadre strength of 506 has last undergone restructuring vide FD Resolution No.32297/F Dated 16.12.2015, FD Letter No. 14187/F Dated 10.05.2016, No.14189/F Dated 10.05.2016 and Notification No. 30305/F Dated 20.09.2018. In order to have a better supervisory effect and for strengthening the Internal Audit System in different Administrative Departments, the cadre necessitated further restructuring at the supervisory level.

2. After careful consideration, Government have been pleased to upgrade 33 (thirty three) posts of ‘Auditors’ of Common Cadre Auditor Organisation in the Level-9 as per ORSP Rules,2017 in the following manner:

(a) 20 posts upgraded to Assistant Audit Officers in Level-10
(b) 05 posts upgraded to Audit Officer in Level-11
(c) 04 posts upgraded to I.A.O- cum-Under Secretary in Level-12
(d) 03 posts upgraded to S.A.O-cum-Deputy Secretary in Level-13
(e) 01 post upgraded to Chief Audit Officer-cum-Joint Secretary in Level-14

3. Government have also been pleased to divert 06 (Six) posts of ‘Auditors’ for opening of new Internal Audit Wings in GA & PG Department and MS & ME Department and 13 (Thirteen) posts of ‘Auditors’ for strengthening the existing Internal audit wing in School & Mass Education, Science & Technology, Commerce & Transport (C), I & PR, Home, P & C, SS & EPD, Sports & Youth Service Departments.
4. Due to up-gradation of 33 (Thirty Three) post of ‘Auditors’ to different ranks as stated above, equal number of 33 posts of ‘Auditors’ stand abolished at the base level reducing the cadre strength of Auditors to 296. After such up-gradation/ diversion and abolition, the reallocation of different Audit personnel would be as follows.
<table>
<thead>
<tr>
<th></th>
<th></th>
<th>Name of the Deptt.</th>
<th>Sanctioned strength after restructuring</th>
<th>Details of Abolition/ Diversion/ Creation</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Abolition/ Diversion</td>
</tr>
<tr>
<td>1</td>
<td></td>
<td>Agrl. &amp; F.E</td>
<td>35</td>
<td>18</td>
</tr>
<tr>
<td>2</td>
<td></td>
<td>Co-operation</td>
<td>06</td>
<td>03</td>
</tr>
<tr>
<td>3</td>
<td></td>
<td>F.D. (E.A.O.)</td>
<td>17</td>
<td>09</td>
</tr>
<tr>
<td>4</td>
<td></td>
<td>Fy. &amp; A.R.D</td>
<td>17</td>
<td>09</td>
</tr>
<tr>
<td>5</td>
<td></td>
<td>F.S &amp; C.W</td>
<td>18</td>
<td>10</td>
</tr>
<tr>
<td>6</td>
<td></td>
<td>F. &amp; E</td>
<td>18</td>
<td>09</td>
</tr>
<tr>
<td>7</td>
<td></td>
<td>H &amp; F. W</td>
<td>19</td>
<td>09</td>
</tr>
<tr>
<td>8</td>
<td></td>
<td>H. E</td>
<td>12</td>
<td>06</td>
</tr>
<tr>
<td>9</td>
<td></td>
<td>H. &amp; U.D</td>
<td>11</td>
<td>05</td>
</tr>
<tr>
<td>10</td>
<td></td>
<td>L &amp; E. S.I</td>
<td>04</td>
<td>02</td>
</tr>
<tr>
<td>11</td>
<td></td>
<td>P.R. &amp; D.W</td>
<td>18</td>
<td>09</td>
</tr>
<tr>
<td>12</td>
<td></td>
<td>Rev. &amp; D.M</td>
<td>19</td>
<td>10</td>
</tr>
<tr>
<td>S/No</td>
<td>Name of the Deptt.</td>
<td>Sanctioned strength after restructuring</td>
<td>Details of Abolition/ Diversion/ Creation</td>
<td></td>
</tr>
<tr>
<td>------</td>
<td>-------------------</td>
<td>----------------------------------------</td>
<td>-----------------------------------------</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>S &amp; M.E</td>
<td>10</td>
<td>04</td>
<td>02</td>
</tr>
<tr>
<td>14</td>
<td>Science &amp; Tech.</td>
<td>03</td>
<td>02</td>
<td>01</td>
</tr>
<tr>
<td>15</td>
<td>S.T &amp; S.C Dev.</td>
<td>25</td>
<td>15</td>
<td>05</td>
</tr>
<tr>
<td>16</td>
<td>W &amp; C.D and M.S</td>
<td>07</td>
<td>03</td>
<td>01</td>
</tr>
<tr>
<td>17</td>
<td>Steel &amp; Mines</td>
<td>11</td>
<td>05</td>
<td>02</td>
</tr>
<tr>
<td>18</td>
<td>C &amp; T. (C)</td>
<td>03</td>
<td>01</td>
<td>-</td>
</tr>
<tr>
<td>19</td>
<td>C &amp; T. (T)</td>
<td>09</td>
<td>04</td>
<td>01</td>
</tr>
<tr>
<td>20</td>
<td>Excise</td>
<td>09</td>
<td>04</td>
<td>01</td>
</tr>
<tr>
<td>21</td>
<td>I &amp; P.R</td>
<td>04</td>
<td>02</td>
<td>-</td>
</tr>
<tr>
<td>22</td>
<td>Home.</td>
<td>04</td>
<td>02</td>
<td>-</td>
</tr>
<tr>
<td>S/No</td>
<td>Name of the Deptt.</td>
<td>Sanctioned strength after restructuring</td>
<td>Details of Abolition/ Diversion/ Creation</td>
<td></td>
</tr>
<tr>
<td>------</td>
<td>--------------------</td>
<td>----------------------------------------</td>
<td>----------------------------------------</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Auditor</td>
<td>AAO</td>
<td>AO</td>
<td>IAO-cum-US</td>
</tr>
<tr>
<td>23</td>
<td>P &amp; C</td>
<td>05</td>
<td>02</td>
<td>01</td>
</tr>
<tr>
<td>24</td>
<td>S.S. &amp; E.P.D</td>
<td>03</td>
<td>02</td>
<td>01</td>
</tr>
<tr>
<td>25</td>
<td>Sports &amp; Y.S</td>
<td>03</td>
<td>02</td>
<td>-</td>
</tr>
<tr>
<td>26</td>
<td>GA &amp; PG</td>
<td>03</td>
<td>01</td>
<td>-</td>
</tr>
<tr>
<td>27</td>
<td>MS &amp; ME</td>
<td>03</td>
<td>02</td>
<td>-</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td>296</td>
<td>150</td>
<td>45</td>
</tr>
</tbody>
</table>

TOTAL: 296 150 45 10 04 01 52 03 01 19 20 05 07 04 01
5. This order supersedes all previous orders issued to this effect.
6. This resolution will come into effect from the date of publication in an extraordinary issue of the Odisha Gazette.

**ORDER:** - Ordered that this Resolution be published in an extraordinary issue of the Odisha Gazette. Also ordered that copies of the Resolution be sent to all Departments of Government/ Principal Accountant General, Odisha, Bhubaneswar.

By order of the Governor

*Sd/-*

Special Secretary to Government
From
Shri A. K. K. Meena, IAS
Principal Secretary to Government

To
Addtional Chief Secretaries/
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.


Madam/Sir,

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

2. (i) Rush of expenditure in the last quarter of the financial year defeats the objective of efficient and economic use of resources. It may also lead to unproductive and wasteful expenditure. However, keeping in view the difficulties faced by different Departments, it has been decided to further **extend the deadlines 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.
<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Items</th>
<th>Previous Deadline with Ref. to Para No. of F.D. Letter No. 30511/F dt.22.09.2018</th>
<th>Revised Deadline</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Issue of Sanction Orders for release of funds.</td>
<td>31.01.2019 { Para-2 (vi) }</td>
<td>26.02.2019</td>
</tr>
<tr>
<td>2.</td>
<td>Re-appropriation of funds</td>
<td></td>
<td>26.02.2019</td>
</tr>
<tr>
<td>4.</td>
<td>Online transmission of Allotment data to Treasury Portal (IFMS)</td>
<td>15.11.2018 { Para-5 (i) }</td>
<td>27.02.2019</td>
</tr>
<tr>
<td>5.</td>
<td>Surrender of un-utilized funds</td>
<td>31.01.2019 { Para-2 (vi) }</td>
<td>28.02.2019</td>
</tr>
<tr>
<td>6.</td>
<td>Surrender of provision for shortfall in the expenditure for the first three quarters of the Financial Year as required under the Cash Management System.</td>
<td></td>
<td>28.02.2019</td>
</tr>
</tbody>
</table>

(ii) 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, 2019. The concerned Departments will be intimated accordingly. The Directorate of Treasuries & Inspection will allow expenditure for the last quarter and the month of March, 2019 after taking into account the amount to be surrendered.

3. **Last date for submission of bills in Treasury for drawal of funds:** 15th March/20th March, 2019- It has been indicated in para 2 (vii) of Finance Department circular No.30511/F dated 22.09.2018 that the last date of submission of bills to the Treasuries for the financial year 2018-19 shall be 15th March, 2019 for claims under other contingencies, machinery, equipment, vehicle, share capital, subsidy and loans and 21st March, 2019 for other claims. Since, 21st March, 2019 is a public holiday, the last date for submission of bills for other claims is 20th March, 2019. 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 2019, which is technically the end of the current financial year 2018-19, the system would automatically disable all the allotments for 2018-19 across the State for the financial year 2018-19 and it would not be possible at all to carry out any transaction relating to the budget of 2018-19 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, 2019. 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, 2019.

(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 Sector Schemes and Centrally Sponsored 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. 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 funds are to be 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.

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/-

Principal Secretary to Government
From

Sri A.K.K. Meena, I.A.S.
Principal Secretary to Government

To

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

Sub: Guidelines for payment of electricity dues for State Government Offices.

Ref: F.D. Letter No.37374 dated 30.11.2018

Madam/Sir,

In partial modification to Para-7 of F.D. Letter No.37374 dated 30.11.2018 on the subject noted above, I am directed to intimate that the application for online payment of electricity dues by State Government Offices will be made available to the users in the Odisha Integrated Financial Management System (IFMS) on a test basis from 1st April, 2019 and on successful completion of the piloting, this will be made mandatory w.e.f. 1st May, 2019. During the piloting phase any Head of Office/ DDO, who ever desire, can use the facility for payment of electricity dues. However, from 1st May, 2019 onwards, electricity dues bills of State Government Offices can be processed only through the portal.

Yours faithfully,

Sd/-
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.01/2019(F.No.275/192/2018-IT(B)) dated 01.01.2019 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 2018-19 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 website for their guidance and information.

Sd/-

Joint Secretary to Govt.
From

Sri N. Nayak,
Under Secretary to Government,

To

The Accountant General (A&E), Odisha,
Bhubaneswar

Sub: Restructuring of Group-D and its promotional posts in Finance Department

Sir,

In pursuance of Finance Department Resolution No.36796/F; Dt.26.11.2018, I am directed to Convey the sanction of the Governor to restructure the following Group-D and its promotional posts in Secretariat Establishment of Finance Department in lieu of abolition of 48 (Forty Eight) vacant posts of Peon.

The revised sanctioned strength of Group-D and its promotional posts in Secretariat Establishment of Finance Department after restructuring shall be as follows:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Post</th>
<th>Pay Scale as per Level in Pay Matrix</th>
<th>Existing Sanctioned Posts</th>
<th>No. of Posts after Restructuring</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Peon/ Choukidar/ Watchman-cum-Key Peon</td>
<td>Level-1</td>
<td>127</td>
<td>79</td>
</tr>
<tr>
<td>02</td>
<td>Daftary/ Zamadar/ Record Supplier/ Treasury Sarkar</td>
<td>Level-3</td>
<td>30</td>
<td>69</td>
</tr>
<tr>
<td>03</td>
<td>Junior Grade Diarist/ Junior Grade Recorder/ Pasting Clerk</td>
<td>Level-4</td>
<td>08</td>
<td>17</td>
</tr>
<tr>
<td>04</td>
<td>Senior Grade Diarist/ Senior Grade Recorder</td>
<td>Level-7</td>
<td>08</td>
<td>08</td>
</tr>
<tr>
<td>05</td>
<td>Diary Superintendent</td>
<td>Level-9</td>
<td>01</td>
<td>01</td>
</tr>
</tbody>
</table>

Yours Faithfully

Sd/-
Under Secretary to Government
Sub: Admissibility of maternity leave to female Government Servants and clarification thereof.

As per Rule-194 (c) of Odisha Service Code “leave salary during such leave shall be equal to the pay drawn by the Government servant concerned at the time of taking leave”.

2. Representations have been received from various quarters regarding financial constraints faced by the female Government employees due to non-disbursement of their leave salary during the period of maternity leave as the sanction of leave is not made when the employee is allowed to proceed on maternity leave. The sanction of leave is made only on the joining of duty after availing leave. This leads to non-drawal of leave salary during the period the employee is on maternity leave.

3. It is, therefore, reiterated that the sanction of leave should invariably be made before the female Government employee proceeds on maternity leave. Further, leave salary as due should be drawn on sanction of leave.

Sd/-
Additional Chief Secretary to Government
OFFICE MEMORANDUM

Sub: Drawal of leave salary during the period of leave availed by Government Servants and clarification thereof.

As per Rule 164 of the Odisha Service Code, "subject to the condition in Rule 156, 157, 159, 163, 165, 166, 167 and 168 a Government servant on leave shall, during leave, draw leave salary".

2. Representations have been received from various quarters regarding financial constraints faced by the Government employees due to non-disbursement of their leave salary during the period of leave as the sanction of leave is not made when the employee is allowed to proceed on leave. In most instances, the sanction of leave is made only on the joining of duty after availing leave. This leads to non-drawal of leave salary during the period the employee is on leave.

3. It is, therefore, reiterated that the sanction of leave should invariably be made before the employee proceeds on leave. Further, leave salary as due should be drawn on sanction of leave.

Sd/-

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

No. 37374/F,
FIN-WF2-MISC-0047-2018

Dated 30.11.2018

From

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

To

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

Sub: Guidelines for payment of electricity dues for State Government offices.

Madam / Sir,

I am directed to say that payment of electricity dues of the State Government Offices are now being done through drawal of cash by the respective DDOs against the bill amount on receipt of the manual electricity bill. The process involves manual interventions at many stages such as billing by the DISCOM & submission of manual bills, submission of bill in treasury against bill for drawal of cash against bill and payment to the DISCOM by the concerned office against the bill. The process in many cases consumes substantial amount of time, as a result of which some of the offices fail to avail the discount.

2. In some other cases, payment is delayed and the arrears attract Delayed Payment Surcharge (DPS), which result in additional financial burden on State exchequer. The present mechanism for monitoring of payment of electricity dues by State Government Offices is manual and hence many a times, it becomes difficult for the Departments to ensure timely payment of the electricity dues by the field offices.

3. Keeping in view the above difficulties, it is decided to switch over to an electronic platform for receipt of electricity bills by DDOs and payment as well as monitoring online using IFMS platform. Arrangements have been
made between the Integrated Financial Management System (IFMS) and the Billing and Collection application systems of the DISCOMS through the Nodal Agency GRIDCO for sharing of consumer-wise monthly electricity bills to the Head of Office and their subsequent payment using the electronic platform of RBI directly to the designated Bank account of the DISCOMS. Payments made by the DDOs through the electronic platform of IFMS will be seamlessly reflected in the database of the DISCOMS against the specific consumer number. The proposed process would ensure following benefits:

(i) Timely payment of electricity duties by the Government offices.

(ii) Electronic and direct remittance of the electricity dues to the designated Bank account of the DISCOMS.

(iii) Proper accounting of the payments made by the Government offices against the consumer numbers.

(iv) Facilitate monitoring and preparation of realistic Budget estimate for funds.

4. Operational process:

4.1 Online availability of electricity bills:

A link in the DDO Interface of IFMS has been provided to enable the Head of Office/DDO to access the electricity bills in respect of the consumer numbers for which the concerned establishment makes payment to the DISCOMS. In this regard, a mapping between the Head of Office/DDO and the consumer numbers have been done by the GRIDCO and the bills will be available accordingly in the DDO Interface.

In case, any Head of Office/DDO finds that a particular consumer number(s) is not available in the interface, they may make a reference to the concerned DISCOM or GRIDCO for making necessary changes in the mapping.

4.2 Processing of electricity bills in the establishment of the Head of Office:

The electricity bills available in the link can be downloaded and printed copy can be processed to obtain approval from the competent authority as per the extant procedure. Financial sanction should be made following the usual process.
4.3 Preparation of bills by the DDOs:

For drawal of the electricity dues, separate bill will be prepared by the DDO against each consumer number to facilitate booking of the payment amount in the account of the concerned consumer. Treasuries will not allow such claims where the DDOs submit multiple sub-vouchers against a single bill.

The payment of electricity dues are made from the Budget provision under Detailed Head - 08001 and Object Head - 074. When the DDO enters the aforesaid combination of Chart of Account, the existing online bill form for Fully Vouched Contingent (FVC) in IFMS will require him/her to provide the consumer number mandatorily. After completing the entries in the online module, the DDOs will take printout of the bill and submit the bill along with sub-voucher downloaded from the link in the Book of Drawal to the Treasury as per the present practice.

The beneficiary details will be automatically populated in the IFMS based on the consumer number once the mapping between the consumer number and the Bank details of the DISCOMS is complete.

However, till such time the Bank details of the DISCOMS will automatically populated in the beneficiary list of IFMS, DDO will enter the Bank details in the master of beneficiary list and attach the particular account details for the specific bill at the time of drawal from Treasury.

4.4 Cut-off date for availing rebate on payment of electricity dues:

In order to ensure uniformity in payment and generation of standard monitoring report, it is decided that for all Government consumers, the due date of payment of bills generated during a month shall be 10th of next month. Therefore, payment shall be made within 10th in order to avail rebate.

In case of any disputed bill, the DDO/Consumer can raise a grievance in the Common Portal of DISCOMS. However, pending resolution of dispute the DDO shall make payment of the disputed bill, which will be adjusted subsequently in case of any revision.
4.5 Sharing of MIS relating to payment:

IFMS Odisha will provide the payment information after obtaining confirmation from RBI to the Common Portal of DISCOMS through an automated process of data transfer to be made in the Secure File Transfer Protocol (SFTP). The payment MIS will comprise of the information such as: consumer number, amount, UTR number or RBI sequence ID, date in a mutually agreed format to the DISCOMS. The sharing of the data will be made on a periodic basis.

4.6 Population of the payment information in the DISCOM database and generation of acknowledgement:

On receipt of the data from the IFMS Odisha, the DISCOMS will populate their database regarding the payment made against consumer number by the DDOs. The payment information will be automatically populated against the consumer account. The application system of the DISCOMS will also generate acknowledgement/electronic money receipt in respect of payments received. These acknowledgements will also be available through the DDO Interface link of IFMS.

4.7 Report for the Administrative Department/Controlling Officer on current and arrear electricity dues:

The new arrangement will enable the Administrative Department/Controlling Officer to see the consolidated and detailed requirement of fund for the DDOs under their control. The Common Portal of DISCOMS will provide historical analysis of energy consumption by Government offices to monitor and prepare the estimate for fund requirement, if any.

5. Training and Support:

Training programmes will be conducted for the DDOs/Controlling Officers/Administrative Departments jointly by the Directorate of Treasuries & Inspection and the DISCOMS. Administrative Department and Controlling Officers will be trained about the use of MIS containing the information on arrear and current electricity dues. The DDOs will be trained in their respective Treasuries jointly by the DISCOMS & Treasury Officers about the new process for payment of electricity dues relating to their establishment.
6. **Grievance Management:**

DISCOMS are required to ensure that all the meters are functional for the Government offices. In case if the meter is not functioning, the Government offices may report the matter in the Grievance Link of the Common Portal besides intimating the concerned DISCOMS.

In case of any dispute in the Energy bills, Government offices can post their Grievance in the Common Portal of DISCOMS. The grievances of the consumer will be resolved within a time bound manner and will be monitored.

7. **Timeline for implementation:**

The application for online payment of electricity dues by State Government Offices will be made available to the users in the Odisha Integrated Financial Management System (IFMS) on a test basis from 1\textsuperscript{st} January, 2019 and on successful completion of the piloting, this will be made mandatory w.e.f. 1\textsuperscript{st} February, 2019. During the piloting phase, any Head of Office / DDO, who ever desire can use the facility for payment of electricity dues. However, from 1\textsuperscript{st} February, 2019 onwards, electricity dues bills of the State Government Offices can be processed only through the portal.

\[ \text{Sd/-} \]

\[ \text{Additional Chief Secretary to Government} \]
Sub: Enhancement of the amount admissible for Festival Advance.

In F.D.O.M No.30362/F, dt.26.09.2013, No.37224/F, dt.26.08.2011 & No.4474/F, dt.02.02.2010, the admissibility and eligibility criteria for availing the Festival Advance were fixed. Consequent upon the implementation of ORSP Rules, 2017 & taking into account the factors of price rise and consequential cost of living, Government after careful consideration have been pleased to revise the amount admissible for Festival Advance enhancing the same from existing Rs.15,000/- to Rs.20,000/- with stipulations that this advance shall be recovered in maximum of 10 (Ten) equal consecutive monthly installments @ Rs.2000/- per month from the salary of the employee concerned with effect from the succeeding month. Accordingly, the employees who are in the Pay level of 9 and below in the State Pay Matrix as per ORSP Rules, 2017 shall be eligible for Festival Advance. In case of any eventuality leading to non-recovery of such advance within the stipulated period of ten months, the employee concerned shall not be eligible to avail the next Festival Advance till completion of the recovery of the earlier Advance.


This shall come into force from the date of issue of this memorandum.

Sd/-
Special Secretary to Government
From
Shri A.K.K. Meena, IAS
Principal Secretary to Government

To
The Additional Chief Secretary,
Home Department/
Principal Secretary to Government,
Industries Department / Water Resources Department/
Commissioner-cum-Secretary to Government,
Tourism Department/
EIC-cum-Secretary to Government,
Works Department

Sub: Rationalization of Supervision/Overhead charges in respect of execution of construction works allotted to Departmental Undertakings/Public Sector Undertakings.

Sir,
In supersession to the Finance Department Letter No-5522/F Dt.11.02.2011, Government has been pleased to decide that the supervision /overhead charges paid to the Construction Corporations/ Public Sector Undertakings (PSUs) shall be @8% (of actual expenditure) in place of the existing provision of @10% for all awarded civil works. Additional incentive of 2% of the actual expenditure shall be allowed for timely completion of an awarded work. Completion time will include any extension granted due to force majeure / reasons beyond the control of the Corporation/ Undertaking.

2. Overhead charges/ supervision charges in respect of State Government works allotted to the Departmental/ Public Sector Undertakings under your administrative control i.e. Odisha Bridge & Construction Corporation, Odisha Police Housing & Welfare Corporation, Odisha Industrial Infrastructural Development Corporation, Odisha Construction Corporation and Odisha Tourism Development Corporation shall be applicable accordingly.
3. You are requested to issue necessary instructions to the Departmental Undertakings/ PSUs to limit supervision/ overhead charges within the prescribed ceiling. In respect of ongoing works, supervision charges may be levied at the existing rates.

Yours faithfully,

Sd/-
Principal Secretary to Government
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 2018-19.

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 2018-19. 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. The system was initially adopted in respect of the 10 Demand for Grants administrated by large spending Departments during the financial year 2010-11. Thereafter, it has been extended to 10 more Departments during 2011-12 to 2017-18. All these 20 Departments will also continue to remain under the purview of Cash Management System in 2018-19. The list of these 20 Departments and the Demand for Grants is furnished in Annexure-I.

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. On removal of Plan-Non-Plan distinction in Budget, the formats of various budget documents have been revised which now distinguishes 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 2018-19.

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

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 Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes), Administrative & other Expenditure 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 2018-19, not only under Administrative & other Expenditure and Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes), Administrative & other Expenditure is worked out and indicated in Annexure-II (A) & (B).
Schemes, Centrally Sponsored Schemes) taken together but also under Programme Expenditure alone under the 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 2018-19, not only under Administrative & other Expenditure and Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) taken together but also under Programme Expenditure 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 Allocation by the concerned Department in the format at Annexure-III in accordance with the broad principles indicated in Para 6 & 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 20 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 31.05.2018 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% of the provision under Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) (Budget Estimate).

(II) The Administrative Departments are authorized to sanction expenditure under Administrative & other Expenditure, Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) and Transfers from State, 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 Sector Schemes and Centrally Sponsored Schemes: Normally, expenditure for these schemes is to be made against availability of Central Assistance only, during 2018-19. 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 2018-19 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/A.F.A of the Department. 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 31.12.2018 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 Cooperatives, in one go, by June, 2018 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) 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.

(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 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.
(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. Administrative & other Expenditure and Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) 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 spillover of MEP in the next month if it is not in consistent 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 Administrative & other Expenditure and Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) should reach the minimum level of 60% of the Budget provision; and

(b) expenditure under Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) 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 Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes), 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 Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) by Rs.'Y' then the concerned Department will have to surrender Rs.'Y' under Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes).
(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 Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) by Rs.'Y' then the concerned Department will have to surrender Rs.'Y' under Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) 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 Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes).

(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 IFMS and the surrender relating to works expenditure is to be made through Works Expenditure module of IFMS.

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

13. The Integrated Financial Management System (IFMS) 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 under the 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 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.11826/F, dated 31.03.2018 that the DDOs must record a certificate on the body of the bills presented after 31st March, 2018 as follows:

"the money drawn in cash/bank drafts up to the period 31.03.2018 has been disbursed by now except Rs._____________which would be disbursed by 30.04.2018 at the latest”.

(ii) Similarly, while presenting the pay bill for April, 2018 to be paid on or after 01.05.2018, the D.D.O must record a certificate that:

"all money drawn in cash/bank draft up to the period 31.03.2018 have been fully disbursed and no amount is lying undisbursed with him”.

(iii) While presenting the pay bill for the month of May, 2018 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 2018-19, 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.
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 30.04.2018 in the enclosed proforma (at Annexure-II) to the Collector of the District by 08.05.2018. The Collector in turn will report directly to Finance Department (Ways & Means Branch) by 19.05.2018, the name of DDOs who have drawn money up to 31.3.2018 but have not disbursed it by 30.04.2018. A copy of such report should also be endorsed to the concerned Heads of Department.

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 & 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.

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

The gross provision in the respective Demand for Grant and minimum indicative limit of quarterly expenditure allocation for all the four quarters of 2018-19 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 31.05.2018.

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/-)

**Principal Secretary to Government**
### ANNEXURE – I

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<td>41</td>
<td>Department of Social Security &amp; 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 2018-19.**

(Rs. in Crore)

<table>
<thead>
<tr>
<th>D. No.</th>
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# In Administrative & Other Expenditure of Demand No.17 transfer from State of Rs.3700.46 crore including 14th F.C. transfer of Rs.1991.48 crore and 4th SFC transfer of Rs.1708.98 crore

Note - Variations if any, in the figures shown in this document and the Budget document are due for rounding off.
## ANNEXURE-II(A)


(Rs. in Crore)

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# In Administrative & Other Expenditure of Demand No.17 transfer from State of Rs.3700.46 crore including 14th F.C. transfer of Rs.1991.48 crore and 4th SFC transfer of Rs.1708.98 crore

Note - Variations if any, in the figures shown in this document and the Budget document are due for rounding off.
ANNEXURE-II(B)

(Rs. in Crore)

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$ In Administrative & Other Expenditure of Demand No.13 transfer from State of Rs.1701.54 crore including 14th F.C. transfer of Rs.404.16 crore, 4th SFC transfer of Rs.1197.38 crore and other transfer of Rs.100.00 crore.

Note - Variations if any, in the figures shown in this document and the Budget document are due for rounding off.
### ANNEXURE-II(B)

**DEMAND-WISE GROSS PROVISION AND QEA FOR THE DEPARTMENTS IN THE CASH MANAGEMENT SYSTEM DURING 2018-19.**

(Rs. in Crore)

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$ In Administrative & Other Expenditure of Demand No.13 transfer from State of Rs.1701.54 crore including 14th F.C. transfer of Rs.404.16 crore, 4th SFC transfer of Rs.1197.38 crore and other transfer of Rs.100.00 crore.

Note - Variations if any, in the figures shown in this document and the Budget document are due for rounding off.
## ANNEXURE-II(B)


(Rs. in Crore)

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$ In Administrative & Other Expenditure of Demand No.13 transfer from State of Rs.1701.54 crore including 14th F.C. transfer of Rs.404.16 crore, 4th SFC transfer of Rs.1197.38 crore and other transfer of Rs.100.00 crore.

**Note:** Variations if any, in the figures shown in this document and the Budget document are due for rounding off.
# ANNEXURE-II(B)


(Rs. in Crore)

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$ In Administrative & Other Expenditure of Demand No.13 transfer from State of Rs.1701.54 crore including 14th F.C. transfer of Rs.404.16 crore, 4th SFC transfer of Rs.1197.38 crore and other transfer of Rs.100.00 crore.

Note: Variations if any, in the figures shown in this document and the Budget document are due for rounding off.
ANNEXURE-III

Monthly Expenditure Plan for the Financial Year 2018-19 (Budget Estimate)

(Rs. in Crore)

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N.B. : The Administrative & Other Expenditure of Demand No.13 & Demand No.17 will include Transfers from State (i.e. 14th FC transfer & 4th SFC transfer)

Note : SSS - State Sector Scheme, CS-Central Sector Scheme & CSS - Centrally Sponsored Scheme
From

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

To

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

Sub: Regulation of Expenditure out of the Annual Budget for the year 2018-19.

Madam / Sir,

I am directed to say that the Administrative Departments will be authorized to incur expenditure from 1st May, 2018 on the basis of the provision made in the Annual Budget for 2018-19 as soon as the Annual Budget for 2018-19 is passed by the Stage Legislature and the related Appropriation Bill is enacted.

2. On removal of Plan & Non-Plan distinction in Budget, the formats of various budget documents have been revised which now distinguishes the budgetary allocation in terms of revenue and capital expenditure and not in terms of Plan and Non-Plan. The State Government budgetary expenditure is now classified into the following four broad categories.

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 May, 2018 itself. The guiding principles and modalities for sanction and release of funds provided in the Annual Budget for 2018-19 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, GST, 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 & 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 authorized to purchase pre-paid electricity Card/Meter from the
(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 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 31st May, 2018 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.
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, Biju-Kandhamal O Gajapati Yojana, Madhubabu Pension Yojana, BASUDHA, Jalanidhi Scheme for utilization of ground water in water deficit 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 2018-19, the progress of submission of Utilization Certificate in respect of expenditure incurred up to the preceding month and expenditure incurred during 2017-18 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 31.12.2018 or at the latest by 15.01.2019 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 31.01.2019. 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 2018-19 will be 11th March, 2019 for claims under other Contingency, Machinery, Equipment, Vehicle, Share Capital, Subsidy, Loan and 16th March, 2019 for other claims.

8. (i) Instructions have been issued to all Departments vide Finance Department Letter No. 14127/F, dated 24.04.2018 to complete the process of distribution of allotments to the D.D.Os through Odisha Treasury Portal (http://www.odishatreasury.gov.in /www.ifmsodisha.gov.in) by 30.04.2018. 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 /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) In order to ensure availability of the disaggregated information on the Central Share and State Share of the expenditure under Centrally Sponsored Schemes (CSS), necessary validation at the budget formulation stage on the percentage of Central Share for the Centrally Sponsored Schemes (CSS) is built in at the level of chart of Account. This information is made available in the IFMS along with budget data. At the time of issuance of allotment by the Administrative Departments using IFMS, the default sharing pattern entered by the department at the time of formulation of budget would be displayed with option to change. The Administrative Departments are required to verify the correctness of the sharing pattern of the Centrally Sponsored schemes (CSS) before issuance of allotment. The sharing percentage reflected by the Administrative
Department at the time of issue of allotment in IFMS will be frozen till
drawal of funds under respective chart of account of the Centrally
Sponsored Schemes (CSS). IFMS will fetch the required information
from different transactions under Centrally Sponsored Schemes (CSS)
using the percentage link to each transaction for the purpose of
reporting. The sanction order for expenditure under Centrally
Sponsored Schemes may also be generated from the sanction order
module of IFMS as indicated in para-10(iii).

(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 Programme Expenditure of Works, Rural Development, Housing & Urban Development and Water Resources Department and
construction of buildings issued vide Finance Department O.M No.
15477/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,
eexisting 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-
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 Department 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 2018-19. 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 2018-19 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 31.12.2018 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.

(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 Centrally 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. Thereafter, it has been extended to 10 more Departments during 2011-12 to 2017-18. For these 20 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 2018-19. 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 2018-19 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 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 31.12.2018 without concurrence of Finance Department. On receipt of Central Assistance it will be 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, 2018 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 and State’s own Flagship Programmes like Biju KBK, Gopabandhu Gramin Yojana, Biju Gram Jyoti, Biju Saharanchal Bidyutikaran Yojana, Biju Kandhamala O Gajapati Yojana, Madhubabu Pension Yojana, BASUDHA, Jalanidhi Scheme for utilization of ground water in water deficit areas and construction of check Dams, Biju Setu Yojana, Mega Lift Scheme, etc. 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 2018-19. 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 2018-19 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 31.12.2018 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 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 30\textsuperscript{th} June, 2018 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.

\textbf{(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.

\textbf{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.

\textbf{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.

\textbf{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, \textit{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.

\textbf{18.} Finance Department allowed drawal of 40\% of arrear salary arising out of the revision of pay under ORSP Rules, 2017 during the Financial year 2017-18 vide F.D letter No.6062/F, dated 12.03.2018 in case, 40\% of the arrear salary admissible in terms of Finance Department letter No.6062/F., dated 12.03.2018, could not be drawn during 2017-18 due to some compelling reasons, the same can only be drawn out of the available Budget Provision under the unit ‘\textbf{855-arrear pay}’ during 2018-19.

\textbf{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, instructions have been issued vide Finance Department letter No.11826/F., dated 31.03.2018 that the DDOs must record a certificate on the body of the bills presented after 31st March, 2018 as follows:

“the money drawn in cash/bank drafts up to the period 31.03.2019 has been disbursed by now except Rs.____________which would be disbursed by 30.04.2019 at the latest”.

(ii) Similarly, while presenting the pay bill for April, 2019 to be paid on or after, the D.D.O must record a certificate that:

“all money drawn in cash/bank draft up to the period 31.03.2019 has been fully disbursed and no amount is lying un-disbursed with him”.

(iii) While presenting the pay bill for the month of May, 2019 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 2018-19, 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 15.04.2019 in the enclosed proforma (at Annexure-II) to the Collector of the District by 08.05.2018. The Collector in turn will report directly to Finance Department (Ways & Means Branch) by 19.05.2018, the name of DDOs who have drawn money up to 31.3.2018 but have not disbursed it by 30.04.2018. 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 Drawing & Disbursing Officers shall strictly follow these instructions.

Administrative Departments are to sanction and release funds for expenditure out of the Annual Budget, 2018-19 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 (vi)</td>
</tr>
<tr>
<td>2.</td>
<td>Purchase of new vehicles &amp; hiring of vehicles</td>
<td>4 (vii)</td>
</tr>
<tr>
<td>3.</td>
<td>Purchase of machinery and equipment exceeding the overall limit of sanction of the Administrative Departments</td>
<td>4 (viii)</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 exceeding Rs.1500 lakh at a time under Administrative Expenditure &amp; Transfers from State and Rs.3000 lakh under Programme Expenditure in respect 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-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 30.04.2018

<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 01.03.2018</th>
<th>Un-disbursed amount out of money drawn in March, 2018</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 unauthorized Bank Account</th>
<th>Reasons for drawal &amp; retention of the un-disbursed amount in violation of SR 242 of OTC Vol-1.</th>
</tr>
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<tbody>
<tr>
<td>1</td>
<td>2</td>
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Signature

Designation of D.D.O.