



*Government of Odisha*

**COMPILATION OF IMPORTANT  
CIRCULARS AND ORDERS ISSUED  
BY FINANCE DEPARTMENT  
2010-2011**

**FINANCE DEPARTMENT**





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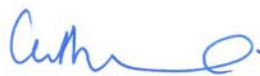
## **PREFACE**

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

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

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

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



Bhubaneswar

**Upendra Nath Behera**  
**Additional Chief Secretary to Government.**  
**Finance Department.**



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<b>Matters relating to Group Insurance Scheme</b>				
1	Letter No. 28888 (235)/ F	28 <sup>th</sup> June, 2010	Sanction of assured sum under Group Insurance Scheme.	289-291
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**MATTERS RELATING  
TO  
BUDGET**



**FINANCE DEPARTMENT**

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**No. 20165(40)/F.,  
WM-23/09(Pt)**

**Dt. 22.04.2010**

**From**

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

**To**

**The Principal Secretary /  
Commissioner-cum-Secretary / Secretaries /  
All Departments of Government**

**Sub: Utilisation of Grants of Works / Rural Development / Housing & Urban Development Department for construction of buildings – Resumption of outlay in the event of non availability of land and issue of Administrative Approval orders.**

Sir,

I am directed to say that the Budget provision for building works of different Administrative Departments are being made in the Demand for Grants of Works, RD and Housing & U.D Departments. However, it is seen that the executing Departments are often unable to utilize the provision for construction of building owing to non-availability of land and delay in issue of Administrative Approval (A/A) by the User Departments. Provision made in the Demand for Grants of these Executing Departments in the B.E of 2010-11 for construction of buildings is furnished in the Annexure for ready reference.

2. The position was recently reviewed in a meeting held in Finance Department in which the Executing Departments expressed their inability to utilize the Budget provision made in their Demand for Grants without access to the land required for the building and Administrative Approval order, which are necessary pre-conditions for execution of those works.

3. In order to expedite execution of the building works it has been decided that the Administrative Departments should ensure availability of land and issue of requisite administrative approval within the first quarters – i.e by June 30, 2010. If this is not ensured within the aforesaid time line, the

entire provision made for construction of buildings of the Administrative Department concerned in the Demand for Grants of Works, R.D and H & U.D Department would be resumed at the Supplementary stage.

4. I would, therefore, request you to kindly review preparatory action in respect of construction of buildings for which outlay has been provided in the Budget of Works, RD and Housing & U.D Departments and ensure availability of land and issue of Administrative Approval by 30<sup>th</sup> June, 2010 failing which the entire provision would be resumed at the Supplementary stage and reallocated to other priority areas.

5. These instructions are being issued with the concurrence of P & C Department.

Yours faithfully,

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

**ANNEXURE**

**Budget provision made in the B.E for 2010-11 under Demand No. 07  
Non Plan / State Plan / Central Plan for building works of other  
Departments**

<b>Non Plan</b>							
<b>SI No</b>	<b>Name of the Deptt.</b>	<b>Non Res. Building</b>	<b>Res. Building</b>	<b>Urban Development</b>	<b>Civil Aviation</b>	<b>Roads</b>	<b>Total</b>
1.	Finance	177231	26326			60000	263557
2.	G.A (Vig)		39260				39260
3.	Higher Edn.	15000					15000
<b>TOTAL</b>		<b>192231</b>	<b>65586</b>			<b>60000</b>	<b>317817</b>
<b>State Plan</b>							
1.	G.A	40101	75242	10003	19999		145345
2.	I & PR	2065					2065
3.	H & FW	314911	10089				325000
4.	Culture	650					650
5.	Revenue	1333300	30000				1633300
6.	Sports	12800					12800
7.	P & C	1000	3821				4821
8.	Law	4302	2500				6802
9.	Higher Edn.	60000					60000
10.	L & E	8753	2300				11053
11.	Tourism	4023					4023
<b>TOTAL</b>		<b>581905</b>	<b>123952</b>	<b>10003</b>	<b>19999</b>		<b>735859</b>
<b>Central Plan</b>							
1.	School & Mass Edn.	84165					84165

**Budget provision made in the B.E for 2010-11 under Demand No. 28  
Non Plan / State Plan for building works of other Departments.**

<b>R.D Department</b>				<b>(Rs. in TRs)</b>
<b>State Plan</b>				
Sl. No.	Name of the Deptt.	Non Res. Building	Res. Building	Total
1.	Revenue	404200	100000	504200
2.	H & FW	30000		30000
<b>Total</b>		<b>434200</b>	<b>100000</b>	<b>534200</b>
<b>Non Plan</b>				
1.	Finance	2570		2570

**Budget provision made in the B.E for 2010-11 under Demand No. 13  
Non Plan / State Plan for building works of other Departments.**

R.D Department					(Rs. in TRs)
State Plan					
Sl. No.	Name of the Deptt.	Non Res. Building	Res. Building	Water Supply & Sanitation	Total
1.	GA	17801	30000	23000	70801
Total		17801	30000	23000	70801
Non Plan					
1.	Finance	529			529



## FINANCE DEPARTMENT

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**No.22460(10/F.**

**Dt. 10.05.2010**

WM-14/2010

From

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

To

**The Principal Secretaries /  
Commissioner-cum-Secretaries to Govt./  
Secretaries to Government/ School & Mass / Rural  
Development/ H & UD / Health & Family Welfare /  
Panchayatraj / Water Resources / Agriculture / W & CD /  
Higher Education & Works Departments.**

**Sub: Introduction of Cash Management System in the State Government through Monthly Expenditure Plan (MEP) and Quarterly Expenditure Allocation (QEA) in the Financial Year 2010-11.**

Sir,

I am directed to say that the State Government have taken various reform measures to restore fiscal balance and fiscal space is now available for making appropriate spending to accelerate growth and development. A large part of the expenditure is back-loaded, the pattern of expenditure is uneven, large unspent Budget provision at the year end and rush of expenditure in March. These are indicative of infirmities of the existing systems and process. There is an urgent need for a paradigm shift in the existing public expenditure management system.

Infirmities  
of existing  
systems and  
need for a  
paradigm  
shift

2. The State Government have, therefore, decided to introduce Cash Management System on the line of modified exchequer control based expenditure management and restrictions on expenditure during the last quarter of the financial year which has been successfully implemented in the Ministries of Government of India. The 2<sup>nd</sup> Administrative Reforms Commission has taken note of skewed expenditure pattern of the States and have observed that the introduction of Monthly Expenditure Plan (MEP) of Union Ministries should adopted by the State Government. The new system has the following objectives:-

Objectives  
of the  
Cash  
Managem  
ent  
System

- 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 1<sup>st</sup> 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.
- vii) Better Ways & Means Management.

Scope of  
the Cash  
Managemen  
t System

3. The system shall be adopted in respect of the 10 Demand for Grants administrated by large spending Departments with effect from the financial year 2010-11. The list of the Departments and the Demand for Grants are furnished in Annexure-I.

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

Format of  
MEP

In respect of each Demand for Grant, Monthly Expenditure Plan (MEP) for State Plan, Central Plan, Centrally Sponsored Plan and Non-Plan shall be worked out and furnished. In the format specified in Annexure-Ii in both hard and soft copy to Ways & Means Branch Finance Department. The Monthly Expenditure Plan and the quarterly Expenditure Allocation worked out on that basis should also be posted in the website of the Department.

QEA

5. The MEP would form the basis of Quarterly Expenditure Allocation (QEA) which should not be exceeded by the Administrative Departments without prior approval of Finance Department in Ways & Means Branch.

Features of  
Cash  
Managemen  
t System

6. The Administrative Departments are to finalize the Monthly Expenditure Plan on the following lines :-

- i) MEP for the month of March shall not exceed 15% of the Budgeted Provision (Budget Estimate) except in case of Non Plan maintenance expenditure of Works, R.D., H & UD, Water Resources & Panchayatiraj Departments for which the maximum limit would be 25% of the Budget provision.
- ii) 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 Budgeted Provision, (Budget Estimate) except in case of Non Plan maintenance expenditure of Works, R.D, H & UD, Water Resources & Panchayatiraj Departments for which the maximum limit would be 50% of the Budget Provision.
- iii)
  - a) The Administrative Departments are authorized to sanction expenditure other than works under Non-Plan, State Plan, Central Plan and Centrally Sponsored Plan Schemes up to the limit of MEP / QEA including expenditure for grants and subsidies.
  - b) In case of the Central Plan and Centrally Sponsored Plan Schemes funds should ordinarily be released on receipt of Central Assistance. However, funds can be sanctioned / released in anticipation of receipt of central assistance in case of on-going schemes during the first three quarters.

- c) If there is firm commitment for sanction and release of funds by the concerned Line Ministry of Government of India funds for new schemes can also be sanctioned / released by the Administrative Departments for three quarters.
  - 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) The Administrative Departments would obtain approval of Project Approval Committee / Empowered Committee for sanction of share capital / loan to PSUs and cooperatives respectively and then release the amount at their level
  - f) Release of funds in respect of schemes / provisions reserved for Post Budget Scrutiny would only require prior approval of Finance Department / P & C Department as the case may be.
  - g) Sanction of funds for schemes where the norms of expenditure are yet to be approved and cases involving change in the norms of existing schemes having financial implication would require prior concurrence of Finance Department.
- iv)
- a) In case of Works Expenditure under Non-Plan, State Plan, Central Plan and Centrally Sponsored Plan Schemes regulated through Letter of Credit, the Administrative Department is to indicate the Controlling Office-wise Gross Budgetary Provision for 2010-11 and Net L.C. entitlement (sector-wise i.e, Non-Plan, State Plan, Centrally Sponsored Plan ) and furnish L.C. requirement for each quarter to Finance Department within the overall limit of QEA.
  - b) Finance Department in Ways & Means Branch, after verification of the Net L.C. entitlement of each Controlling Officer and receipt of quarterly LC requirement would intimate the quarterly limit of L.C. of the Controlling Officers for the entire financial year which would remain valid for the respective quarter. The L.C. issued if any from 1.4.2010 onwards would be subsumed in the quarterly limit to be indicated by Finance Department.
  - c) The unspent balance of any quarter cannot be carried over to the next quarter except without concurrence of Finance Department.

- d) However, Finance Department will not allow unspent balance of any Letter of Credit pertaining to the third quarter to be carried over after December.
- e) The Letter of Credit in respect of allotment received from Calamity Relief Fund, NH Credit and Deposits would continue to be authorized on the basis of copies of allotments / sanction orders and deposit particulars as well as specific requisition.
- v) Limit of expenditure indicated in the Vote-on-Account should not be exceeded in any case during the first quarter.
- vi) In the Annual Budget, there is a possibility of reduction or enhancement of the provisions taken in the Demand for Grants in the Vote on Account. Accordingly the MEP and QEA may be modified after the Annual Budget is passed.
- (vii) If, any provision in B.E. is surrendered in one Demand and equivalent additional provision is taken in another Demand in the Supplementary Statement of Expenditure then the budgeted provision will be deemed to have been reduced to that extent and the MEP & QEA are to be modified accordingly.

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

8. Savings if any, under the QEA would not be allowed to be carried over to the next quarter. However, the Administrative 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 inconsistent with QEA.

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

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

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

expenditure fall below 60% under the Non Plan except maintenance expenditure of Works, R.D. , H & UD, Water Resources & Panchayatiraj Department, State Plan, CP or CSP the Administrative Department would be asked to surrender the differential between the progressive expenditure and 60% of the Budget provision. Similar exercise would be made for Non Plan maintenance expenditure of Works, R.D., H & UD, Water Resources & Panchayatiraj Department falling below 50% of the Budget provision.

- a) The Administrative Department and 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% or 50% of the Budget provision as the case may be.
- b) Surrender of the provision should be through the Orissa Treasury Management System (OTMS) and the surrender relating to works expenditure regulated through LC should also be reported to Finance Department in Ways & Means Branch.

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

12. The Orissa Treasury Management System (OTMS) would be so enabled that it will not admit expenditure in excess of 40% of Budget Provision and 50% of Non-Plan maintenance of Works, RD, H & UD, Water Resources & Panchayati Raj Department during the last quarter by any Controlling Officer/DDO.

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

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

15. This Office memorandum shall be effective from the financial year 2010-11. This supersedes earlier instructions regarding sanction of funds out Budgetary Provision and release of Letter of Credit.

16. The gross provision in the respective Demand for grant and 15% indicative limit of quarterly expenditure allocation for the first quarter 2010-11 is furnished at Annexure-III for guidance. The Administrative Departments are to draw up the MEP & QEA of the remaining quarters for their respective Departments in accordance with the instructions contained in the preceding paragraphs and furnish the same to Finance Department along with quarterly LC requisition against annual LC entitlement in respect of works expenditure by 15<sup>th</sup> May, 2010.

I would, therefore, request you to issue necessary instructions to the Controlling Officer of your Department to implement the cash management plan and set a healthy trend of public expenditure in the current financial year which would go a long way in improving the quality of expenditure.

**Yours faithfully,**

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

### **ANNEXURE – I**

<b>Sl. No.</b>	<b>Demand No.</b>	<b>Name of the Department</b>
1.	07	Works
2.	10	School & Mass Education
3.	12	Health & Family Welfare
4.	13	Housing & Urban Development
5.	17	Panchayati Raj
6.	20	Water Resources
7.	23	Agriculture
8.	28	Rural Development
9.	36	Women & Child Development
10.	38	Higher Education

### **ANNEXURE-II**

Monthly Expenditure Plan for the Financial Year - (Budget Estimate)

(In TRs)				
<b>Month</b>	<b>Non-Plan</b>	<b>State Plan</b>	<b>Central Plan</b>	<b>Centrally Sponsored Plan</b>
April				
May				
June				
July				
August				
September				
October				
November				
December				
January				
February				
March				

**ANNEXURE-III**

(Rs. in crore)

Sl. No	Demand No.	Name of the Department	Budget Estimate, 2010-11 (VOA)				Quarterly Expenditure Allocation (QEA) for the 1 <sup>st</sup> Quarter i.e. from April to June, 2010			
			Non Plan	State Plan	Central Plan	Centrally Sponsored Plan	Non Plan	State Plan	Central Plan	Centrally Sponsored Plan
1.	07	Works	768.21	967.34	16.42	20.00	115.23	145.10	2.46	3.00
2.	10	School & Mass Education	3913.97	881.74	69.41	248.48	587.10	132.26	10.41	37.27
3.	12	Health & Family Welfare	980.92	119.00	359.57	1.00	147.14	17.85	53.94	0.15
4.	13	Housing & Urban Development	633.02	419.82	0.01	0.00	94.95	62.97	0.00	0.00
5.	17	Panchayati Raj	548.53	856.27	0.06	0.33	82.28	128.44	0.01	0.05
6.	20	Water Resources	630.01	2232.96	0.00	173.43	94.50	334.94	0.00	26.01
7.	23	Agriculture	332.00	342.68	13.06	75.41	49.80	51.40	1.96	11.31
8.	28	Rural Development	547.90	430.42	0.00	0.00	82.19	64.56	0.00	0.00
9.	36	Women & Child Development	258.43	813.55	0.00	854.65	38.76	122.03	0.00	128.20
10.	38	Higher Education	856.42	85.50	0.68	2.20	128.46	12.83	0.10	0.33



**FINANCE DEPARTMENT**

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**No.29927(270)/F.**

**Dt. 06.07.2010**

WM-21/2010

From

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

To

**All Principal Secretaries /  
Commissioner-cum-Secretaries /  
Secretaries to Government/  
All Heads of Departments/  
Chief Executive of PSUs.**

**Sub: e-tutorial on TDS on the website [www.incometaxindiapr.gov.in](http://www.incometaxindiapr.gov.in)**

**Sir,**

I am directed to enclose a copy of DO No.44/6/DS (R) dt. 07.06.2010 received from Member, Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India, New Delhi addressed to the Chief Secretary, Government of Orissa on the above subject and say that a web based tutorial has been developed by the Income Tax Department and uploaded on the website [www.incometaxindiapr.gov.in](http://www.incometaxindiapr.gov.in). The e-tutorial covers various aspects of TDS laws and procedures relating to the obligations of the deductors, tax rates, consequences of non-compliance of TDS provisions etc. for reference of all DDOs / Accounts Officers so that no DDO may plead ignorance of law as an excuse for not complying with the law.

You are, therefore, requested to kindly issue necessary instructions to All DDOs / Accounts Officers under your administrative control to make themselves aware about the TDS laws by accessing the e-tutorial facility.

**Yours faithfully,**

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

**FINANCE DEPARTMENT**

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**No.30111(270/F.  
WM-21/2010**

**Dt. 06.07.2010**

From

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

To

**All Principal Secretaries /  
Commissioner-cum-Secretaries /  
Secretaries to Government/  
All Heads of Departments/  
Chief Executive of PSUs.**

**Sub: TDS Clean-up –Drive**

Sir,

In enclosing a copy of letter No. CIT/TDS/2010-11-548 dt. 11.06.2010 received from Commissioner of Income Tax (TDS) Bhubaneswar on the above subject and to say that some of DDOs under various Departments of the State Government have not obtained TAN from NSDL and those who have obtained TAN are not filing quarterly TDS returns properly. On account of non-submission as well as incorrect submission of TDS return there is huge TDS mismatch in Orissa region. In fact, due to such mismatch, the relevant sums of money goes to a suspense account and may not be included in the divisible pool of Central Taxes, as a result of which the State will get lesser share from the Central Government. Further, due to such mismatch, the individuals and firms from whom income tax has been deducted as source may be deprived of getting tax credit.

You are, therefore, requested to kindly issue necessary instructions to all DDOs under your administrative control to follow the basic requirements as stated below.

- (i) All DDOs must obtain the TAN from NSDL.
- (ii) They must file the correct TDS return on regular basis for all the four quarters.
- (iii) The PAN No of the deductees must be mentioned in the TDS return, and all details should be correctly filled in.
- (iv) The State Government Deductors must submit a directory containing TAN, e-mail, Phone No, Mobile No and their correct address to the CIT, TDS, Bhubaneswar.
- (v) All the DDOs must attend the meetings conducted by the Income Tax Department in various locations of Orissa to educate the DDOs.

**Yours faithfully,**

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

**No.31568\_\_\_\_\_/F.,  
Bt-I-21/2010**

**FINANCE DEPARTMENT**

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**OFFICE MEMORANDUM**

**Bhubaneswar, dated the 19<sup>th</sup> July, 2010**

As a part of medium term fiscal reform measures as well as because of severe fiscal crisis which the State Government was facing in the past, it was decided to abolish base level vacant posts and there was a complete ban on filling up of the remainder vacancies in the base level posts except without permission of Finance Department F.D. Office Memorandum No. FR-53/99/31271/F dt. 16.7.1999 and No.Bt-I-9/2001/10954/F dt. 14.3.2001 and Circular bearing No.32861(45)/F dt. 3.8.2004 were issued in different phases to this effect. It has now come to the notice of State Government that because of such restriction / ban on filling up of the base level vacant posts, many such backlog vacancies as well as existing vacancies in the posts which have arisen in the meantime belonging to ST & SC categories have remained vacant adversely affecting service delivery and effective administration.

2. State Government therefore have been pleased to decide that all the backlog vacancies as well as existing vacancies occurring after 1.4.2010 and 31.3.2011 belonging to ST & SC categories of posts, in respect of base level as well as promotional posts shall be filled up by the concerned Administrative Departments. While calculating such backlog base level vacant posts only the remainder vacancies after the required abolition as stipulated in the above cited O.Ms and circular shall be considered by the respective Administrative Departments. In otherwords, whatever backlog posts belonging to ST&SC categories as per the roster point have remained vacant, after abolition in different phases, shall be filled up in respective pay band by the Administrative Departments without referring the matter to Finance Department. However, in the following cases prior concurrence of Finance Department would be required.

- i) Obsolete, redundant and surplus posts in these categories.
- ii) Backlog vacancies and existing vacancies out of posts created under Central Plan & Centrally Sponsored Plan schemes, Externally Aided Projects and other such posts which have been created for a short tenure and co-terminus with the programme / scheme in these categories.
- iii) Vacant posts of Driver in these categories.

3. F.D. Office Memorandum No.10954/F dt.14.3.2001 stands modified accordingly.

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

**FINANCE DEPARTMENT**

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**No.                    33355(225)                    /F.,                    Dt. 30.07.2010**  
WM-23/09

From

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

To

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

**Sub: Procedure for regulating release of funds from Civil Deposit during 2010-11.**

Sir / Madam,

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

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

3. It is, therefore, imperative to allow the balance of deposits unclaimed for long periods to lapse in a phased manner and regulate the release of funds kept in Civil Deposit during the last three years or more.

4. Accordingly, it has been decided to phase out Civil Deposits undrawn for more than 3 years, the road map for which has been indicated in Finance Department Memo No. 33337(225)/F., dated 30.07.2010. As per this road map, accumulated balance in the Civil Deposit shall be phased out as follows:

- i) **Amounts kept in Civil Deposit up to 1999-2000 will lapse during the current financial year with immediate effect and no longer be available for withdrawal.**
- ii) **The undrawn balance of deposits made during 2000-05 will lapse on 1<sup>st</sup> April, 2011.**

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

5. Withdrawal against deposits made during 2000-07 can be made during the current financial year only in case of absolute necessity with the concurrence of Finance Department.

6. The amounts transferred to Civil Deposits during the years 2007-08 to 2009-10 are now permitted to be withdrawn in the following manner.

- i) The Head of the Department may sanction withdrawal where the amount kept in Civil Deposit does not exceed Rs. 10.00 lakh.
- ii) The Administrative Departments may allow withdrawal where the amount kept in Civil Deposits exceeds Rs. 10.00 lakh without any reference to Finance Department.

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

8. All proposals of release from Civil Deposit when referred to Finance Department should invariably have the detailed comments of the F.A./A.F.A of the Administrative Department. They should always ensure that the amount proposed for withdrawal from Civil Deposit is to be utilized for the purpose for which it was sanctioned. No deviation should be made from this cardinal principle of public expenditure. The F.A./A.F.A of the Department should indicate in the file, the amount lodged in Civil Deposit, the amount withdrawn earlier, the balance left undrawn and urgency of release. Besides, it should be stated if the amount will be utilised for the purpose it was sanctioned. Similarly the delegation made vide para 6(i) & (ii) may be exercised in consultation with the F.A./A.F.A or F.A and C.A.O/Accounts Officer as the case may be.

9. It may be noted that each deposit is a separate case for withdrawal from Civil Deposit and cases of deposits should not be clubbed together

while referring the proposal to the Head of the Department/ Administrative Department/Finance Department. Since each deposit is identified by the Treasury Challan Number and date, the amount to be withdrawn should always be mentioned with reference to the particular Treasury Challan Number and date in the proposal for withdrawal which should also be quoted invariably in the release order.

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

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

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

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

**Yours faithfully,**

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

## FINANCE DEPARTMENT

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**No. 33613(225) /F.,Dt. 02.08. 2010**  
WM-24/2010

From

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

To

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

**Sub: Regulation of Expenditure out of the Annual Budget for the year 2010-11.**

**Sir / Madam,**

I am directed to say that after the Appropriation Bill for 2010-11 has been passed by the State Legislature and enacted, the Administrative Departments are now authorized to incur expenditure from 1.8.2010 to 31.3.2011 on the basis of the provision made in the Annual Budget for 2010-11. The modalities for sanction and release of funds provided in the Annual Budget needs to be specified beforehand.

2. Keeping in view the pace of expenditure during the 1<sup>st</sup> quarter it is required to expedite the flow of expenditure in the 2<sup>nd</sup> & 3<sup>rd</sup> quarters of the financial year. The Departments should, therefore, carefully chalk out a work programme from now onwards and make available the provision made in the Annual Budget to the spending Units in the month of August, 2010 itself.

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

Guiding  
Principle for  
implementation  
of Budget

- (i) Expenditure on creation of capital assets, completion of projects, reduction in Non-Plan Revenue Expenditure and the cost of operation of various services should be given top most priority.
- (ii) Funds should be released according to a definite action plan for achieving the quantifiable physical target fixed for the year. The Secretaries of Administrative Departments are to review physical achievement against expenditure by 15<sup>th</sup> of every month against monthly / quarterly targets.
- (iii) Statutory dues viz, Sales Tax / VAT, Municipal Tax, compensation for land acquisition etc. as well as electricity

dues, water charges and Rents, Rates and Taxes, both current and arrears, should be cleared on the basis of provision made in the Budget, after verification and scrutiny and rebate wherever available should be availed. If any delayed payment surcharge is levied, it would be the personal responsibility of the concerned Head of Office / DDO.

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

The maintenance expenditure under Non Plan for Roads & Bridges, Buildings, Urban Water Supply, Rural Water Supply, Major, Medium & Minor Irrigation, Flood Control Work etc. should be spent 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 the end of August, 2010 in accordance with the approved Annual Maintenance Plan.

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

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

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

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

5. While scrutinizing proposal for sanction of expenditure during the year 2010-11, the progress of submission of Utilisation Certificate in respect of expenditure incurred up to the preceding month and expenditure incurred during 2009-10 should be reviewed. It should be ensured that the implementing agencies utilize the scheme funds transferred to them.

Priority  
areas of  
expenditure

Submission  
of  
Utilisation  
Certificate



Even  
pacing  
of  
expendit  
ure

6. The flow of expenditure should be evenly paced and commensurate with the revenue receipts. However, it is noticed that expenditure pattern is skewed and backloaded. 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 1<sup>st</sup> 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 31.12.2010 or at the latest by 15.01.2011 in case of re-appropriation or additional allotment. The allotment relating to salary including arrear revised pay should be released at one go from the beginning. Similarly, the process of issue of sanction orders for release of funds as well as surrender of Budgetary provision should be completed by 31.01.2011. In order to avoid last minute rush it is hereby indicated that the last date of submission of bills to the 'Treasuries' in the financial year 2010-11 for claims under other Contingency, Machinery, Equipment, Vehicle, Share Capital, Subsidy, Loan and 15<sup>th</sup> March, 2011 for other claims.

Online  
distributi  
on of  
allotment  
to DDOs  
through  
Treasury  
Portal

7. **The detailed DDO-wise Budget Allotment for the financial year 2010-11 is to be distributed through Orissa Treasury Portal - [http:// www.orissatreasury.gov.in](http://www.orissatreasury.gov.in)**, in order to enable the Treasuries / Special Treasuries / Sub-Treasuries to check the bills against budgetary allotment through iOTMS, Although, the detailed head-wise provision below the minor head was not indicated in the Vote on Account 2010-11, it was provided through the Budget Interface Software and made available in the Treasury Portal for online distribution among the DDOs by the Administrative Departments/ Controlling Officers. On the same lines the schedule for distribution of allotment relating to salary out of the provision made in the Annual Budget has been indicated in Finance Department Letter No. **32295(40)/F, dt. 23.7.2010**. The allotment relating to object heads and detailed heads other than salary should now be distributed through iOTMS. The iOTMS shall not process any Bill the allotment for which has not been uploaded in iOTMS.

Besides, the iOTMS shall check the object head / detailed head-wise expenditure allowed against the provision made in Vote on Account 2010-11 along-with the expenditure against these object heads / detailed heads in the Annual Budget 2010-11 so as to prevent double drawal against the same provision made in the Vote on Account and Annual Budget 2010-11. The Treasuries and Sub-Treasuries should, therefore, **insist on full accounting classification i.e. detailed description from Major Head to object head / detailed head in the Bills presented for drawal.**

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

9. **Cash Management System** has been introduced in the 10 key spending Departments for which guidelines have been issued separately in Finance Department Letter No.22460/F; dt. 10.5.2010 with enhanced delegation for sanction of funds. **The expenditure limit upto the 3<sup>rd</sup> quarter – 60% under Non Plan (except maintenance expenditure), State Plan, CP & CSP taken together and 50% in case of Non Plan maintenance expenditure indicated in Para 10 of the above Circular is non-negotiable, Failure to reach the prescribed level of expenditure will result in resumption of the shortfall by Finance Department. The enhanced delegation for sanction of funds by the Administrative Departments covered under the Cash Management System is indicated below:**

Enhanced  
Delegation  
for  
sanction of  
funds  
under  
Cash  
Manageme  
nt System

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

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

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

iv) In case of EAPs in the 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.

v) The Administrative Departments would obtain approval of Project Approval Committee/ Empowered Committee for sanction of share capital/ loan to PSUs and cooperatives respectively and then release the amount at their level subject to recovery of outstanding Government dues and opening of Escrow Account.

vi) In case of Works Expenditure under Non-Plan, State Plan, Central Plan and Centrally Sponsored Plan Schemes regulated through Letter of Credit, the Administrative Department is to indicate the Controlling Officer-wise Gross Budgetary Provision for 2010-11 and Net L.C. entitlement (sector-wise i.e Non-Plan, State Plan, Central Plan and Centrally Sponsored Plan) and furnish L.C. requirement for each quarter to Finance Department within the overall limit of QEA.

vii) Finance Department in Ways & Means Branch, after verification of the Net L.C. entitlement of each Controlling Officer and receipt of quarterly LC requirement would intimate the quarterly limit of L.C. of the Controlling Officer for the remaining part of the financial year which would remain valid for the respective quarter. The L.C. issued if any from 1.7.2010 onwards would be subsumed in the quarterly limit for the 2<sup>nd</sup> quarter to be fixed by Finance Department on the basis of provision made in Annual Budget.

viii) The unspent balance of Letter of Credit pertaining to any quarter cannot be carried over to the next quarter except without concurrence of Finance Department.

ix) However, Finance Department will not allow unspent balance of any Letter of Credit pertaining to the third quarter to be carried over after December.

x) Limit of expenditure indicated by Finance Department should not be exceeded in any quarter without revision of QEA.

xi) If there is any reduction or enhancement of the provisions taken in the Demand for Grants in the Vote on Account, in the Annual Budget, the MEP and QEA for the 2<sup>nd</sup> quarter onwards may be modified accordingly.

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

Limits of  
Sanction

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

(II) Notwithstanding the limits indicated at Sub-Para i) above, the Administrative Departments are fully empowered to sanction expenditure for;

- a) Provisions made under Non-Plan and Plan against grants recommended by the 13<sup>th</sup> Finance Commission, Relief expenditure, Grant-in-aid(salary) for Aided Educational Institutions, Scholarship and Stipend to SC & ST Students, SOAP, NOAP, ODP, Modernization of State Police Force (including advance payment ) to Ordnance Factories for procurement of arms and ammunitions), Modernization of Prison Administration and other Security related expenditure under Non-Plan.
- b) All resource-tied up schemes, Biju KBK, Biju Gramjyoti, Biju Saharnchal Bidyutikaran Yojana, Biju Kandhamal O Gajapati Yojana, Gopabandhu Gramin Yojana, State Share of NRHM, Jananidhi and Madhubabu Pension Yojana under State Plan.
- c) Central Plan & Centrally Sponsored Plan Schemes in case of availability of Central Assistance and the salary component of

ongoing CP & CSP Schemes in anticipation of receipt of Central Assistance upto 31.12.2010.

- d)(i) Necessary budget provision has been made in respect of grants recommended by the 13<sup>th</sup> Finance Commission for Local Bodies, Elementary Education, grants for Forest Sector, grants for improving Justice Delivery, grants for incentivizing issue of UID, grants for improving Statistical Systems in State Govt. and grants for Setting of Database for Government employees and pensioners. The Administrative Department are authorized to sanction of expenditure for utilization of 13<sup>th</sup> Finance Commission recommended grants in consultation with FA/AFA of the Department on the basis of the action plans approved by the High Level Monitoring Committee (HLMC).
- (ii) The grants for Urban Local Bodies and Panchayati Raj Institutions should be released within 5/10 days of its receipt from Government of India.
- (iii) Steps should be taken for utilization of the grant, prompt submission of Utilisation Certificate to Government of India in the prescribed format and to comply the conditionalities put forth by the 13<sup>th</sup> Finance Commission for release of Performance Grants in respect of Local Bodies and the subsequent instalments of other grants.
- (iv) Except for requisition of Letter of Credit, no reference should be made to Finance Department for sanction of expenditure/release of funds under the above schemes.
- (v) No liability should be created by way of addition of staff under these schemes without specific prior concurrence of Finance Department.

Release to  
PSUs/Co-  
operatives

11. 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, as the case may be and within the limit indicated in para 10(i).

(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 of Escrow Account and within the limit indicated in Para-10(I) above.

12. 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.

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

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

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

I would, therefore, request you to sanction and release funds for expenditure out of the Annual Budget 2010-11 in accordance with the aforesaid instructions.

**Yours faithfully,**

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

**ANNEXURE**

**Cases requiring prior approval of Finance Department**

<b>Sl. No</b>	<b>Subject / Item</b>	<b>Paragraph</b>
1.	Creation /filling up of posts	3 (v)
2.	Purchase of new vehicles	3(vi)
3.	Purchase of machinery and equipment exceeding the limit of sanction under Plan & Non Plan	3(vii)
4.	Items of expenditure reserved for Post Budget scrutiny	13
5.	Schemes where the norms of expenditure are yet to be approved and cases involving change in the norms of existing schemes having financial implication	13
6.	Expenditure for the CP / CSP scheme in anticipation of receipt of Central Assistance where conditions prescribed in Para 9(iii) and 10(II) ( c) are not fulfilled.	9(iii) and 10(II)(c)
7.	Carryover of unspent balance of Letter of Credit pertaining to one quarter to the next quarter	9(viii)
8.	Modification of QEA	9(x)
9.	Sanction of expenditure exceeding Rs.1500 lakh under Non-Plan and Rs.3000 lakh under Plan in case of Department not covered under Cash Management System	10(I)
10.	Release of Subsidy and Grant in Aid to PSUs / Co-operatives exceeding the limit specified in para-10(I)	11(ii)
11.	Any relief to PSUs / Co-operative in recovery of outstanding Govt. dues while sanctioning share capital, loan or subsidy.	12

**FINANCE DEPARTMENT**

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No. 36933(225) /F.,  
*WF-II-77/2010*

Dt. 26.08.2010

From

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

To

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

**Sub: Reconciliation and payment of outstanding dues of CESU, WESCO, NESCO and SOUTHCO by Government Offices within by 30<sup>th</sup> September, 2010.**

Sir,

I am directed to say that the Secretary, Orissa Electricity Regulatory Commission (O.E.R.C) in Letter No. 4007 dated 27.05.2010 and Chairperson, O.E.R.C. in his D.O. Letter No. 4372 dated 08.07.2010 addressed to the Chief Secretary, Orissa have brought to the notice of the State Government that an amount of Rs. 202.67 crore and Rs. 77.88 crore are outstanding against Government Departments and PSUs as on 1<sup>st</sup> April, 2010.

2. The Chairperson, O.E.R.C. has observed that Government Departments and Organizations under the control of the State Government should be model consumers so that other consumers would also emulate them and pay their dues in time. He has further requested the State Government in Finance Department to issue suitable advisory to all Departments for timely payment of Electricity Dues and enforce it through the Treasuries as was done earlier.

3. In this context, it is pertinent to mention that in Finance Department Circular No. 49427(225)/F dated 09.10.2009 all Departments were directed to project their full requirements for provision of funds in the B.E 2010-11 towards payment of electricity charges. During the pre-budget scrutiny, it was also ensured that full allocation for payment of electricity dues is made available on the basis of requirements furnished by the Departments. In view of this, there should be no scope for complaint regarding inadequate budget provision for payment of electricity dues. There is a provision of Rs. 99.92 Crore in the Budget Estimate for 2010-11 for payment of electricity dues. There is a provision of Rs. 99.22 Crore in the Budget Estimate for 2010-11 for payment of electricity dues by various Government Offices.

4. In the Circular issued by the Department (vide No. 33613/F dated 02.08.2010) on Regulation of Expenditure out of the Annual Budget for the year 2010-11 it has been stipulated in para 3(iii) that Statutory dues viz. Sales Tax (VAT & CST), Municipal Tax, Compensation for Land Acquisition etc. as well as Electricity Dues and Rents, Rates and Taxes both amount and arrears should be cleared on the basis of provision made in the Budget after dues verification and scrutiny and rebate wherever available should be

availed. If any delayed payment surcharge is levied, it would be the personal responsibility of the concerned Heads of Office/ DDO.

5. Keeping in view the provision of funds in the B.E. for 2010-11 and the suggestion of the OERC, the following Time Table is prescribed for reconciliation and full payment of the arrear electricity dues of Government Offices under all Departments of Government.

(i) The Administrative Department/Controlling Officers are to provide funds to the Drawing & Disbursing Officers/ Heads of Offices in the month of August, 2010 after ascertaining their requirement for payment of arrear and current electricity dues.

(ii) The concerned Heads of Offices/DDOs will reconcile their outstanding electricity dues with the Divisional Officers of CESU, WESCO, NESCO and SOUTHCO and ensure clearance of undisputed arrear electricity dues by 30<sup>th</sup> September, 2010 and furnish a certificate signed by the DDO along-with the salary bill for the month of October, 2010 that their arrear outstanding electricity bills upto March, 2010 have been settled failing which the salary bills in respect of their establishment for the month of October, 2010 shall not be entertained in the Treasuries.

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

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

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

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

iv) No opportunity should be given to the DISTCOs to disconnects the line after September, 2010 and all-out efforts should be made to clear outstanding dues on priority.

These instructions may kindly be brought to the notice of the Subordinate Offices under your control.

**Yours faithfully,**

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

**FINANCE DEPARTMENT**

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**No. 36938(4) /F**

**Dt. 26.08.2010**

From

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

To

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

**Sub: Reconciliation and payment of outstanding dues of CESU, WESCO, NESCO and SOUTHCO by Urban Local Bodies, Panchayati Raj Institutions, Public Sector Undertakings and Co-operatives by 30<sup>th</sup> September, 2010.**

Sir,

I am directed to say that the Secretary, Orissa Electricity Regulatory Commission (O.E.R.C) in Letter No. 4007 dated 27.05.2010 and Chairperson, O.E.R.C. in his D.O. Letter No. 4372 dated 08.07.2010 addressed to the Chief Secretary, Orissa have brought to the notice of the State Government that an amount of Rs. 108.24 crore are outstanding against Urban Local Bodies as on 1<sup>st</sup> April, 2010 and that there is persistent default in payment of Electricity Dues by Urban Local Bodies, Panchayati Raj Institutions and Cooperatives.

2. The Chairperson, O.E.R.C. has observed that Government Departments and Organizations under the control of the State Government should be model consumers so that other consumers would also emulate them and pay their dues in time. He has further requested the State Government in Finance Department to issue suitable advisory to all Departments for timely payment of Electricity Dues and enforce it through islanding and earmarking funds out of devolution, grant-in-aid or budgetary support to ULBs, PRIs, PSUs & Cooperatives.

3. The following arrangements may therefore, be put in place for clearance of the electricity dues by the Urban Local Bodies, Panchayati Raj Institutions, Public Sector Undertakings and Co-operatives.

4. The H&UD Department may issue necessary instructions to the Urban Local Bodies and Panchayati Raj Department may instruct all Panchayati Raj Institutions to reconcile and clear the outstanding electricity dues till 31.3.2010, before 30<sup>th</sup> September at the latest. While releasing funds to the Local Bodies, H & UD Department and Panchayati Raj Department may



earmark a certain amount towards electricity dues and before release of the subsequent installment, the concerned Local Bodies should furnish a certificate that the electricity dues are being paid regularly and there is no default on their part in payment of electricity dues including the past arrear. In the absence of such a certificate the next installment due may not be released by the Administrative Department / Controlling Officers.

5. In case of Public Sector Undertakings and Co-operatives, appropriate instruction may be Issued by Public Enterprises Department and Cooperation Department to the concerned Administrative Departments to insist on a certificate regarding up to date payment of the arrear and current electricity dues by the PSUs and Cooperatives while releasing budgetary support to the PSUs/ Cooperatives. They may also be requested to earmark a certain amount out of the budgetary support towards payment of Electricity Dues if the PSUs / Cooperatives have large outstanding arrear dues.

6. No opportunity should be given to the DISTCOs to disconnect the line after 30<sup>th</sup> September, 2010 and all-out efforts should be made to clear outstanding dues on priority.

**Yours faithfully,**

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

**FINANCE DEPARTMENT**

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**No.38683 (40)/F.,**  
Bt-I-26/2010

**Dt. 09.09.2010**

**From**

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

**To**

**All Secretaries to Government**

**Sub: Proposals for Supplementary Statement of Expenditure for the financial year 2010-11.**

**Sir/Madam,**

I am directed to say that Supplementary Statement of Expenditure for the financial year 2010-11 is likely to be presented in the Orissa Legislative Assembly sometime in the month of November, 2010. Accordingly, proposals for inclusion in the Supplementary Statement of Expenditure are required to be submitted to Finance Department strictly in accordance with the guidelines indicated below.

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

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

**5.** It is very often observed that Supplementary Provision is being made without due care and caution which results in surrender of funds. During 2009-10, the amount surrendered (Rs. 1391.87 crore) actually exceeded the total amount provided in the Supplementary (Rs. 1321.66 crore). Recurrence of the feature had been adversely commented upon by the C&AG year after year. Therefore Supplementary provision should not be prepared in a routine manner; but should receive personal attention of the concerned estimating and controlling officer so that the proposals are based on actual need and commensurate with their actual spending capacity.

**6.** During the previous years, it is observed that in many cases the full Supplementary provision has been surrendered which has attracted adverse audit comments. Upon introduction of the Cash Management System, the Administrative Departments covered under the scheme are required to spend at least 60% of the Budget provision by 31.12.2010. Hence, proposal for substantive supplementary provision shall not be provided to any department whose actual expenditure (**not release**) by the end of September, 2010 is less than 30% of the Budget Provision.

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

### **7.1 Recoupment of Advance from OCF**

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

### **7.2 Provision for Pay and D.A.**

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

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

(a) Finance Department have issued circular Nos. 36933(225) dt. 26.08.2010 and 369384(4) dt. 26.08.2010 instructing to all Government Departments, PSUs & ULBs for reconciliation and payment of outstanding electricity dues. All Administrative Departments are, therefore, requested to verify the actual requirement for clearance of outstanding electricity dues and water charges which are free from dispute. Wherever possible, equivalent savings should be located to meet the additional requirement.

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

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

#### **7.4 Regularization of Advance Expenditure incurred by way of Authorization.**

Engineering Departments have been authorized (under para 3.7.1(b) of the OPWD Code Vol.-I) to go ahead with the works and to incur expenditure in absence of budget provision. Regularization of such expenditure should be processed indicating savings/ specific source of funding, if any, for Supplementary provision both under Non Plan and Plan, as the case may be. However, no substantive provision shall be allowed, if the actual expenditure (**not release**) at the end of September, 2010 is less than 30% of the Budget Provision and the Administrative Departments shall have to locate savings within the Demand for such adjustment.

#### **7.5 Decretal dues and Land Acquisition charges.**

(a) Amounts required for satisfaction of Court decrees in respect of Land Acquisition Cases, which have no scope for appeal should be proposed for inclusion in the Supplementary Budget under the "charged section". All proposals for decretal dues should be furnished with sufficient justification with firm decision of Government to implement the orders of the Hon'ble Court without going for further appeal or revision.

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

#### **7.6 Diversion of Fund.**

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

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

Additional requirement towards State Share for Centrally Sponsored Plan Schemes would be considered subject to the firm commitment received for the corresponding Central Share. Furthermore, additional provision under these heads would be provided only if the rate of utilization of the existing provision is satisfactory. In case actual expenditure under these heads (**not release**) at the end of September,

2010 is less than 30% of the Budget Provision, additional provision, if required will have to be matched by equivalent savings in the State Plan ceiling within the respective Demand

#### **7.8 Additional requirement under State Plan.**

Departments can propose for reallocation of provision within the existing ceiling within the demand. Proposals for additional provision in one unit should be matched by equivalent savings within the Demand. No substantive provision under any head within a demand under State Plan will be considered if actual expenditure under these heads (**not release**) at the end of September, 2010 is less than 30% of the Budget Provision.

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

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

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

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

#### **9. Time Schedule**

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

(a) In case of non-plan the draft schedules should reach Finance Department latest by **06.10.2010** and the non-plan schedules duly admitted by Finance Department shall be returned to the Administrative Department by **20.10.2010**.

(b) The plan schedules should be processed and forwarded to Planning and Coordination Department by **06.10.2010**.

(c) The draft schedules under plan schemes after concurrence of Planning & Coordination Department should reach Finance Department by **20.10.2010**.

(d) The plan schedules with concurrence of Finance Department shall be returned to Administrative Department by **23.10.2010**.

(e) Five copies of non-plan and State plan schedules duly concurred in must reach the Finance Department by **27.10.2010**.

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

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

**Yours faithfully,**

**Sd/-  
Principal Secretary to Government**

**FINANCE DEPARTMENT**

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**No. 38989 (40) /F., Dt. 09.09. 2010**  
Bt-I-26/2010

**CORRIGENDUM**

Proposal for Supplementary Statement of Expenditure for the financial year 2010-11 issued vide Finance Department Letter No. 38683(40)/F, dt. 09.09.2010 may be read as 38638(40)/F, dt 09.09.2010

All other terms & conditions of the said letter remain unaltered.

Sd/-

**S.O-cum-Joint Secretary to Government**

**FINANCE DEPARTMENT**

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**Letter No. 43197(225)/F, Date 08.10.2010**  
**BT-I-27-2010**

**From**

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

**To**

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

**Sub: Preparation of Revised Estimate for 2010-11 & Budget Estimate for 2011-12.**

**Sir/Madam,**

I am directed to say that the process of formulation of Revised Estimate for 2010-11 and Budget Estimate for 2011-12 shall have to be initiated and completed in time so as to enable Finance Department to present the budget in the Odisha Legislative Assembly at the appropriate time. In this connection, attention of all Departments/ Heads of Department/ Controlling Officers is invited to the general instructions contained in Chapter- III of Odisha Budget Manual for formulation of Budget Estimates. The following supplementary instructions may be taken into consideration while framing the Revised Estimate for the current year 2010-11 and Budget Estimate for the financial year 2011-12.

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

3. Further, State Govt. have introduced and implemented several own schemes for the benefit of the common man. Biju KBK Yojana, Gopabandhu Grameen Yojana, Biju Gramjyoti Yojana, Biju Saharanchal Bidyutikaran Yojna, Mo Kudia Yojana, Madhubabu Pension Yojana, Construction of Check Dams at water deficit areas and subsidized rice to BPL families are a few instances of such schemes. All these State Sector Schemes require huge funds to be operationalized. Besides, in order to achieve Revenue balance during 2011-12, unproductive revenue expenditure has to be curtailed. Keeping all these in view, utmost care is to be taken while preparing the BE for 2011-12 and RE for 2010-11.



#### **4. Receipts for 2010-11 (RE) & 2011-12 (BE)**

##### **a) RE of Receipts, 2010-11:**

(i) Pre-actuals of the State's revenue receipts for the year 2009-10 have been made available to the State Government by the AG (A&E), Odisha. The Revised Estimates for 2010-11 are to be formulated on the basis of the previous year's actuals, current year's trend and any other specific factors, which may yield additional revenue in course of the year. Special emphasis is to be given on collection of arrears and pursuing disposal of cases pending in different courts of law.

(ii) As pointed out earlier, a number of new schemes have been implemented along with the revision of pay and pension which require huge funding. Besides, the annual plan outlay of Rs.11,000.00 crore has been approved by the Planning Commission for the year 2010-11. Thus, there is a tremendous pressure on State's resources. All these call upon all concerned to mobilize adequate resources to fund the requirements. Unless additional revenue is generated or substantial savings is located or surrendered/replaced through prioritization of expenditure, it may not be possible to accommodate the additional provision either under Non Plan or under State Plan.

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

(iv) Loans outstanding as on 1.04.2010, recovery fell due during 2010-11 etc. in respect of loans sanctioned by Government to PSUs, Cooperatives, Local Bodies and Govt. servants etc. should be furnished in proforma at **Annexure-I (A)**.

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

**b) Budget Estimate of Receipts for 2011-12** – Essential items to be taken into account while estimating revenue receipts for 2011-12 (BE).

(i) The estimates of revenue and other dues to Govt. should be prepared taking into account the need to accelerate collection. While estimating revenue receipts for 2011-12, the factors indicated in para-4 (i) may also be taken into account. In no case, the estimates of revenue receipts for the year 2011-12 shall be less than 10% over the revised estimate for 2010-11. Estimates of revenue receipts for 2010-11 should be shown in **Annexure-I**.

(ii) Revenue Estimates for 2011-12 should indicate anticipated receipts from additional resource mobilization measures implemented or likely to be implemented during 2011-12.

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

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

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

(vi) A list of organizations from whom guarantee fees and dividends are due, should be furnished in a separate statement indicating the arrears as on 01.04.2010 and the current demand.

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

(i) Collection of arrears upto September, 2010 in respect of items of tax and non-tax revenue receipts, need to be indicated along with anticipated arrears to be collected during the current year. The probable arrear receipts as on 01.04.2011 and the expected receipt for 2011-12 should be separately shown with justification. In the meanwhile, report of the C&AG, India on revenue receipts for the year ending 31.03.2009 has been laid in the OLA on 10.03.2010. The report inter alia brings out the details of outstanding arrear tax and non-tax revenue and cases of under assessment/ escapement from assessment/ loss of revenue on account of short levy etc. Persistent efforts should be made to collect the arrears. Hence, list of all court cases in which revenue are locked up, the reasons of accumulation of arrears, steps taken to collect the arrear along with arrear, if any collected/ to be collected should be indicated year-wise along with write up on action taken/contemplated on the observations of C&AG in the report for 2008-09 to be attached to **Annexure-II & III** (Tax & Non Tax Revenue).

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

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

## **6. Estimate of Capital Receipts i.e. recoveries of loans and advances**

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

## **7. Priority areas for augmentation of revenue while preparing Revised Estimate for 2010-11 and Budget Estimate for 2011-12**

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

(i) Revenue likely to accrue on compliance of observations of C&AG in their Report for 2008-09 and earlier years.

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

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

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

(v) Collection of arrear revenue.

## **8. Revised Estimate of Expenditure for 2010-11**

Revised Estimate should be arrived at by adding to the actuals of first 3 months, the requirements of the next nine months, which should be made on an appropriate calculation, such as the actuals of the corresponding nine months of the previous year, with due allowance for the special features that prevailed during that period and those that are anticipated in the current year. Further, the Revised Estimate for the current year are prima facie the best indicator as to what the Budget Estimates for the coming year should be. It may be noted that mere inclusion of increased provision in the Revised Estimates carries with it no authority for incurring additional expenditure and does not dispense with the obligation on the part of the Department to obtain necessary supplementary grants or reappropriation. Re-appropriations or supplementary grants will not, therefore, be sanctioned unless separate proposals are received in the Finance Department. The recent circular on Supplementary statement of expenditure for 2010-11 issued vide Finance Department letter No. 38638/F dated 9.9.2010 may be referred to.

## **9. Budget Estimate for 2011-12 Expenditure – Broad Guidelines Priority Areas**

- (i) Achievement of higher capital outlay linked to increased rate of completion of ongoing investment projects.
- (ii) Adequate provision of funds for EAP, Central Plan, Centrally Sponsored Plan & other resource tied up schemes including the flagship programmes/ schemes like AIBP, SSA, JNNURM, Rural Health Mission, NREGS etc.
- (iii) For utilization of Central Assistance for education, health and other social sector schemes.
- (iv) In order to accommodate the salary provision in the Budget Estimate for 2010-11, it is necessary to know the particulars of staffing position. The required information should be furnished in **Annexure- VIII & IX** indicating the sanctioned posts under Non Plan and Plan, the number of vacant posts, posts abolished and men in position. The details of contractual/regular posts created and permitted to be filled up including exempted posts like Doctor, Nurse, Pharmacist, MPHW (Male/ Female) under H&FW Department and personnel in uniform under Home Department may be submitted in **Annexure-X** without which pre-budget scrutiny meeting shall not take place.

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

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

(ii) The outstanding arrear salary relating to revision of Pay of employees of State Government including Judicial Officers and College & University Teachers covered under UGC scale of pay shall be provided in full during the financial year 2011-12. No provision for any residual Arrear salary shall be made during 2012-13.

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

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

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

(vi) Provision of additional DA @ 12% per annum over and above the quantum of DA allowed in 2010-11 (Basic pay + Grade pay) should be arrived at for 2011-12. However, additional DA dose, if any, to be released during 2011-12, shall be worked out in Finance Department keeping in view the availability of resources.

(vii) House Rent Allowance may be provided @ 15% of the (Basic Pay + Grade Pay) or the actual house rent being paid during 2010-11, whichever is less.

(viii) The provision for leave encashment on superannuation shall be calculated separately and be shown in the proforma given in **Annexure-XII**. The calculation should be based on the number of employees going to be retired between 01.03.2011 to 28.02.2012 and retired employees whose unutilized leave has not been sanctioned. This amount shall not form a part of pay to be provided for 2011-12 This amount shall be taken care of under Budget of Finance Department.

(ix) **Salary provision for additional appointments on consolidated/ contractual salary:** In certain cases, in lieu of abolition of posts, if fresh creation of posts at consolidated pay/ contractual, salary has been made with the concurrence of FD, consolidated pay requirement on such contract appointees should be separately worked out indicating the details of contractual posts sanctioned, the rate of consolidated pay and requirement for full financial year 2011-12. This should be shown separately as consolidated pay for contractual appointees. The details of posts for which consolidated pay have been proposed, should be justified by furnishing statement as in **Annexure-XIII**.

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

## **11. Non-Salary Items**

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

(ii) **Decretal dues and Land Acquisition Cases:** It is desirable

to provide for unforeseen expenditure arising from court decree. Amounts required for satisfaction of Court decree in respect of Land Acquisition cases, which have no scope for appeal, should be proposed for inclusion in the Budget Estimate under the "Charged" Section. Normal land acquisition charges for projects/ schemes should be proposed in the voted section under detailed heads made for the project/ scheme.

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

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

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

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

(vii) Estimate should be based on the actuals of the preceding years and also on the proposed Revised Estimate for 2010-11. The variations between 2010-11 BE, 2010-11 RE and 2011-12 BE should be properly explained. Reasons for such variation should be specified scheme-wise and only the bare minimum requirements should be provided.

Keeping in view the instructions issued from time to time relating to measures to enforce economy in expenditure and the general need, particularly under Non Plan items, the estimates should be framed.

(viii) Estimates of committed expenditure, which has been provided for the first time as Non Plan in BE 2010-11 and thereafter proposed in the BE 2011-12 should be shown separately under the specific detailed head.

(ix) Unspent balances, as on 31<sup>st</sup> March, 2010 with grantee/ loanee bodies which receives more than Rs. 1.00 crore loan during 2009-10 (separate details of each body) should be furnished along with status of pending UCs in respect of grant-in-aid in **Annexure-XV.**

## **12. Guidelines for Specific Items**

### **(i) IT Related Expenditure**

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

**(ii) Provision of Scholarships & Stipends**

Full provision of stipends for SC/ST & Other Backward students and scholarship for eligible students in Schools and Colleges should be provided. This should be justified indicating expenditure incurred during 2009-10 and 2010-11 and likely level of expenditure during 2011-12. Details of students' strength and the rate should be indicated and calculation sheet should be provided to justify the requirement proposed in view of surrender of such provision in the previous years. All the three related Departments namely, School & Mass Education Department, Higher Education Department and ST & SC Development and Minorities & Backward Classes Welfare Department should make necessary arrangement for direct transfer of the amount to the recipient's account.

**(iii) Professional and Consultancy Support to Departments**

Support for Professional and Consultancy Services for implementation of Government Schemes and programmes including monitoring & evaluation shall be provided in the Budget for 2011-12. The Departments are required to come up with proposal with detail justification for lump sum support for Professional and Consultancy Services subject to maximum of Rs.15.00 lakh.

**(iv) Provision for RCM**

The provision of RCM for 2011-12 should be taken at par with the provisions of 2010-11.

**(v) Provision for Motor Vehicles**

Provision under Motor Vehicle will be taken at an increased rate of 10% over the original Budget Estimate for 2010-11. The complete position of vehicles should be furnished in **Annexure-XVI**. It should however be borne in mind that there will be no provision for new vehicles in the B.E. 2011-12. Purchase of new vehicles shall be governed by instructions issued by F.D. from time to time.

**(vi) LTC**

Provision for LTC for 2010-11 RE and 2011-12 BE shall be taken at par with the provisions of 2010-11.

**(vii) Rent, Rate & Taxes (RRT)**

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

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

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

**(ix) Provision for Water Charges & Electricity**

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

**(x) Maintenance Expenditure of Capital Assets**

(a) Provision should be made for maintenance and upkeep of capital assets consistent with the recommendations made by the 13<sup>th</sup> Finance Commission for the financial year 2011-12. In addition to ensuring adequacy of provision for maintenance of capital assets, Administrative Departments concerned are required to put in place appropriate institutional reforms for effective and productive utilization of the budgeted provision for Operations & Maintenance (O&M). Towards this end, the Departments concerned should endeavour to bring about **Annual Maintenance Plans (AMPs)** setting out, *inter alia*, the following:

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

(b) Such annual maintenance plans should be formulated by the Departments concerned (Works Department, R.D. Department, H & U.D. Department and Water Resources Department) and get the same vetted by the Finance Department preferably before the commencement of the financial year 2011-12. Departments can engage professionals for preparation of Annual Maintenance Plan (AMP) so that it is prepared before presentation of annual Budget.

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

**13. Other Non Salary Items**

Provision of telephone, TE and OC shall be provided at an increased rate of **5%** over the original budget provision of 2010-11.

**14. State Plan, 2011-12 : 10% hike on the allocation for 2010-11 to start with :**

The revised plan ceiling for various sectors of the State Plan,

2010-11 and the annual plan ceiling for 2011-12 will be communicated separately by P & C Department. On the basis of ceiling allowed by P & C Department, the schemes should be revised, firmed up and cleared through the pre-budget scrutiny meetings. The scheme-wise justification for the year 2011-12 may be furnished to the Finance Department in **Annexure-XXIII(A), XXIII(B), XXIII(C), XXIII(D), XXIII(E) & XXIII(F)**. In addition to these statements regarding BE, expenditure incurred, reimbursement claim filed, anticipated expenditure in 2010-11 and 2011-12 in respect of projects under EAP and RIDF shall be furnished to P&C Department for realistic assessment and provision of funds in **Annexure-XXIV and XXV**. Specific provision should be made for external assistance received/ to be received under the direct payment procedure for accounting adjustment of payment made under the directly to contractors/ consultants by the Donor Agency. In case of pipeline projects, the status of preparatory action should be indicated. Earmarked resources such as NABARD Assistance under LTO, RIDF and other EAP allocations, should be proposed in correct proportion so that there would be no scope for diversion of tied up resources to finance the untied schemes. To ensure preparation of plans/ programmes in time, Administrative Departments are to prioritize the programmes assuming 10% increase over allocation for 2011-12 pending communication of exact allocation by P & C Department.

#### **15. Central Plan & Centrally Sponsored Plan Schemes**

It is seen that there is huge pendency in submission of Utilization Certificate in respect of Central Assistance received under Central Plan and Centrally Sponsored Plan Schemes. Unless UC is submitted in time, it will not be possible to leverage higher Central Assistance in order to implement as well as complete various Central Plan & Centrally Sponsored Plan Schemes. The details of Central Assistance received, utilization certification submitted to Govt. of India etc. shall be worked out in **Annexure-XXVI**. UC received for Central Assistance till the end of 2009-10 should be submitted by 31.12.2010, failing which no additional provision will be allowed. Administrative Departments shall make all out efforts to avail new CSP Schemes from different Ministries of Govt. of India. The Budget Estimate for CP & CSP Schemes is to be based on firm commitment of the concerned Administrative Ministries of Central Govt. for funding the scheme and funding pattern approved by the concerned Ministries.

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

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

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

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

(iii) Disclosures Statement which will specify:

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



- ii) Subsidies being given in the budget of different Departments **(Annexure-XXVIII).**
- iii) Department-wise Grant-in-aid being provided **(Annexure-XXIX).**
- (iv) Statement on number of employees and related salaries **(as per Rule 7 of FRBM Rules, 2005 in Form IV).**
- (v) Statement of deferred liabilities (as per Rule 7 of the **FRBM Rules, 2005).**
- (vi) Tax Concession and Exemptions given in a financial year (as per Section 6(11) of the FRBM Rules, 2005 **(Annexure-XXX).**
- (vii) Statement on arrear revenue **(as per Section 6(7) of the FRBM Rules, 2005).**
- (viii) Statement on new policies being introduced in Annual Budget-Write Up to be furnished **(as per Section 6(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-XXXI).**
- (x) Statement on institution-wise guarantees given (As per Section 6(9) of FRBM Act, 2005) **(Annexure-XXXII)**

It is, therefore, urged upon that the Administrative Departments should furnish the required information in respect of statement (c), (d), (f), (g), (h), (i) & (j) above in the proforma indicating the steps taken in respect of above points by 15.01.2011. On the basis of information received from different Departments, Finance Department will prepare a comprehensive report which will to be laid in the Assembly, as mandated under FRBM Act, 2005.

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

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

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

#### **18. Formats for preparing the Revised Estimate for 2010-11 and Budget for 2011-12 :- proper accounting classification, schematic break up and account head-scheme mapping:**

(i) The Administrative Departments and Controlling Officers are required to prepare the RE for 2010-11 and BE for 2011-12 as per the list of proforma enclosed. All the items of expenditure should be classified under detailed Head of Account provided by Finance Department below the approved major and minor heads contained in the list of major and minor heads published by the Controller General of Accounts. In absence of

proper classification of receipt and expenditure, it will not be possible to accept the item of receipt or honour the claim for payment in Treasury under computerized Odisha Treasury Management System.

(ii) On receipt of sectoral outlay for State Plan, 2011-12 from the P & C Department, the Administrative Departments should work out the schematic break up. The state share of the Centrally Sponsored Plan Schemes/Central Plan Scheme Components, as the case may be, should be distinctly shown against each scheme in the schedule. The provision for CP/ CSP Schemes should be accurately made basing on the scheme guideline. The detailed accounting heads in respect of the provision proposed under each scheme should be indicated in the scheme schedule so as to enable Finance Department/ P&C Department and implementing Departments to map the account head and scheme link for tracking and monitoring of expenditure under plan schemes.

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

## **19. Initiatives on Gender Responsive Budgeting**

(i) The State Govt. intend to prepare a special statement on gender budgeting depicting the magnitude of budget allocations for various schemes/ programmes that are substantially benefiting women, along with budget documents for 2011-12. This is in line with the decision made by Govt. of India. It is to be noted that the initiative on Gender Responsive Budgeting aims at categorization of specific schemes/programmes in the budget with a direct focus on women and girls, specific schemes/ programmes which are stated to have components on women and the exact budget shares of these components. Gender Responsive Budgeting is to analyze how effectively Govt. policies, programmes and budgetary allocations respond to the needs and concerns of the females.

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

## **20. Outcome Linked Budget**

Provision of outlays in the Budget does not automatically yield the designed and targeted outcomes. Given the myriad Government programmes and schemes, an effective mechanism needs to be institutionalized in order to link outlays with targeted outcomes. Efficiency and productivity of public spending is, therefore, the essence of effecting Budget management. Keeping this in view, **Outcome Budget** was introduced for Works, Rural Development, Water Resources, Panchayati Raj, and Women & Child Development Departments for the financial year 2010-11. In addition to those 5 Departments, it is proposed to

introduce Outcome Budget for School & Mass Education, Health & Family Welfare, Agriculture, Fisheries & ARD, Housing & Urban Development, Forest & Environment, ST & SC Development and Minorities & Backward Classes Welfare and Energy Departments from the financial year 2011-12. These Departments are required to prepare a statement in **Annexure-XXXVIII** relating to the scheme-wise outlays under Non-Plan, State Plan, Central Plan & Centrally Sponsored Plan and link it to intermediate/ final outputs and outcomes in terms of measurable and verifiable indicators /parameters. Departments can engage professionals for preparation of Outcome Budget Document, so that it is prepared before presentation of annual Budget.

## **21. Cash Management System :**

The State Government have introduced Cash Management system from the year 2010-11 in ten Departments of the Government namely ; School & Mass Education Department, Rural Development, H & UD, Health & Family Welfare, Panchaytiraj, Water Resources, Agriculture, W & CD, Higher Education & Works Departments with the objective of (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 1<sup>st</sup> 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; and (vii) Better Ways & Means Management. As per 10.05.10, the Administrative Departments are required to Monthly Expenditure Plan (MEP) and Quarterly Expenditure Allocation (QEA). As per the Cash Management System, the level of expenditure at the end of 3<sup>rd</sup> Quarter should not be less than 60% of the budgetary allocation and the expenditure during the month of March should not be more than 15%. In addition to those 10 Departments, it is proposed to introduce Cash Management System in Fisheries & ARD, Forest & Environment, ST & SC Development and Minorities & Backward Classes Welfare, Industries and Energy Departments during 2011-12.

## **22. Supplement to the budget documents for local bodies:**

Para-10.161 & 10.162 of the recommendations of the 13<sup>th</sup> Finance Commission with reference to para-10.110 envisage that for the years 2011-12, 2012-13, 2013-14 and 2014-15, a State Government will be eligible to draw down its share of the general and special area performance grant for the Local Bodies only if it complies with nine conditions. One of the conditions is; the State Government must put in place **a supplement to the budget documents for local bodies (separately for PRIs and ULBs)** furnishing the details of plan- and non-plan-wise classification of transfers separately for all categories of ULBs and all tiers of PRIs, from major head to object head, which have been depicted in the main budget under the minor heads 191, 192 and 193; and 196, 197 and 198 respectively. This supplement could also incorporate details of funds transferred directly to the local bodies outside the State Government's budget. The supplement should aim to provide details of spatial distribution of transfers at least upto district level. The Panchayati Raj 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. They may follow the Kerala and Karnataka model while preparing the supplement.

### **23. Time Schedule**

A lot of information is to be collected and compiled before the budget is placed before OLA along with documents placed under FRBM Act, 2005 and rules thereunder. Hence, budget documents are to be prepared in a tight time schedule. Therefore, all Departments and Controlling Officers are required to submit the revised estimate for 2010-11 and budget estimate for 2011-12 in the prescribed format to Finance Department latest by **30.10.2010**. Planning & Coordination and Finance Department will communicate the programmes for pre-budget scrutiny meeting under Plan & Non Plan Scheme respectively. The Controlling Officers are required to indicate the list to DDOs under their control with Demand No. & Head of Account under which the allotment is given (Annexure-XXXIX). It will facilitate distribution of budget allotment under OTMS. In absence of such information, budget estimate /proposals cannot be entertained.

It should be noted that the estimates received after the due date will not be considered and will be finalized on the basis of the information available in Finance Department. Any shortfall in the provision or omission in the budget will be the responsibility of the Department concerned.

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

The soft copy of the circular is available at the website of Finance Department i.e. **[www.odisha.gov.in/finance](http://www.odisha.gov.in/finance)**.

**Enclosures:** List along with proforma.

Yours faithfully,

Sd/-

**Principal Secretary to Govt.**

**LIST OF PROFORMA FOR PREPARATION OF REVISED  
ESTIMATE FOR 2010-11 AND BUDGET ESTIMATE FOR 2011-12**

<b>Sl. No.</b>	<b>Annexure No.</b>	<b>Description of the Annexure</b>
<i>1</i>	<i>2</i>	<i>3</i>
1.	Annexure-I	Revised Estimate and Budget Estimate for Collection of Revenue
2.	Annexure-I A	Revised Estimate and Budget Estimate for Loans Recovery
3.	Annexure-I B	Details of Budget Estimate for Loans Recovery for 2011-12
4.	Annexure-II	Tax Revenues Raised but not Realised
5.	Annexure-III	Arrears of Non-Tax Revenue
6.	Annexure-IV	Estimates of Loan Repayment/ Interest Payment by PSUs/ ULBs etc.
7.	Annexure-V	Revenue Receipts-Dividends
8.	Annexure-VI	Revised Estimate and Budget Estimate of Capital Receipts
9.	Annexure-VII	Physical and Financial Target and Achievement in respect of Grants recommended by 13 <sup>th</sup> Finance Commission.
10.	Annexure-VIII	Employees Sanction of Strength
11.	Annexure-IX	Particulars of Sanctioned posts/vacant posts/posts abolished/ men in position
12.	Annexure-X	Department wise information on contractual employees as on 1.3.11
13.	Annexure-XI	Estimates of Grants-in-aid
14.	Annexure-XIA	Particulars of staff strength, men in position and posts abolished in respect of aided private Schools/Colleges under Non-Plan/ State Plan/ C.P./ C.S.P. (For S&M Education Department and Higher Education Department)
15.	Annexure-XIB	Information on Teaching and Non-Teaching posts, vacant posts, vacant posts abolished, men in position etc. under Grant-in-aid fold.
16.	Annexure-XII	Estimate of expenditure on account of payment of un-utilised leave Salary.
17.	Annexure-XIII	Details of contractual engagement in lieu of abolition of Posts.
18.	Annexure-XIV	Information on Work-charged, J.C., NMR and DLR
19.	Annexure-XV	Unspent balance of Grant/ Loan
20.	Annexure-XVI	Position of Vehicles
21.	Annexure-XVII	Assessment of R.R.T.
22.	Annexure-XVIII	Assessment of R.R.T. relating to Holding Tax/ Municipal Tax
23.	Annexure-XIX	Assessment of Electricity & Water Charges
24.	Annexure-XX	Minor Works Grant (Non-Plan)

<b>Sl. No.</b>	<b>Annexure No.</b>	<b>Description of the Annexure</b>
<i>1</i>	<i>2</i>	<i>3</i>
25.	Annexure-XXI	Expenditure on Wages and Work-charged establishment (Non-Plan) under M/R Grant in Engineering Departments
26.	Annexure-XXII	Proforma showing maintenance of Capital Assets
27.	Annexure-XXIII-A	Scheme wise justification of Posts
28.	Annexure-XXIII-B	Office Expenses
29.	Annexure-XXIII-C	Grants
30.	Annexure-XXIII-D	Miscellaneous and other expenditure including Machinery, Equipment and Motor Vehicles.
31.	Annexure-XXIII-E	New Works
32.	Annexure-XXIII-F	Proforma for Scheme wise justification
33.	Annexure-XXIV	Information on Externally Aided Projects
34.	Annexure-XXV	Information on RIDF Projects
35.	Annexure-XXVI	Particulars of Central Assistance Received
36.	Annexure-XXVII	List of Incomplete Projects/ Works
37.	Annexure-XXVIII	Details of Subsidies given
38.	Annexure-XXIX	Details of Grant-in-Aid Provided in Budget
39.	Annexure-XXX	Tax concession & Exemption
40.	Annexure-XXXI	Proforma for Prioritisation of Projects for Zero Based Investment
41.	Annexure-XXXII	Government guarantee provided
42.	Annexure-XXXIII	Statement showing details of transfer of funds to Local Bodies
43.	Annexure-XXXIV	Statement on committed liabilities of the State in future
44.	Annexure-XXXV	Statement on implications of major policy decisions during the year and proposed in the budget for the future cash flows
45.	Annexure-XXXVI	Statement on maintenance expenditure of the State in future
46.	Annexure-XXXVII	Proforma for Gender Based Budgeting
47.	Annexure-XXXVIII	Proforma for outcome Budget
48.	Annexure-XXXIX	List of Drawing & Disbursing Officers

## **ANNEXURE - I**

### REVISED ESTIMATE AND BUDGET ESTIMATE FOR COLLECTION OF REVENUE

PROFORMA SHOWING DETAILS OF ESTIMATES OF COLLECTION OF REVENUE (SEPARATE STATEMENT FOR EACH

MINOR HEAD, DETAILS OF ITEMS OF RECEIPT TO BE COLLECTED AND THE ADDITIONAL ACCRUAL OF RECEIPT FROM A.R.M. SHOULD BE SEPARATELY INDICATED UNDER EACH ITEM OF RECEIPT)

Department\_\_\_\_\_

(Rs. in Trs)

Head of account detailed head-wise	Demand for 2010-2011 as per the target fixed by Chief Secretary in his Letter No. 20547(7)/CS(F) dt.26.04.200			Collection upto end of August/September,2010			Revised Estimates for the entire year 2010-2011 including collection upto August/Sept.2010 and anticipated from Sept./October, 2010 to March 2011			Demand for 2011-12			Budget estimate for collection during 2011-2012		
	Arrear due on 1.4.10	Current demand	Total (2+3)	Out of arrear	Out of current	Total (5+6)	Out of arrear	Current due	Total (8+9)	Probable arrear on 1.4.2011	Current Demand	Total (11+12)	Out of arrear	Out of Current	Total (14+15)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

**ANNEXURE-I A**

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

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

**(Rs in Trs)**

Head of Accounts detailed head- wise	Outstanding as on 1.4.2009	Recovery fell due during 2009-10	Total recovery due in 2009-10 (2+3)	Recovery made during 2009-10	Outstan- ding as on 1.4.2010 (4-5)	Recovery fell due/likely to fall due during 2010-11	Total amount due for recovery during 2010- 2011 (6+7)	Recovery made till end of August / September, 2010	Revised estimate for recovery during 2010- 2011 including col.9	Budget Estimate for 2011-12
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)



**ANNEXURE-I B**

**DETAILS OF BUDGET ESTIMATE FOR LOANS RECOVERY FOR 2011-12**

**(SEPARATE STATEMENT FOR EACH MINOR HEAD)**

(Rs in Trs)

Head of Accounts detailed head- wise	Total recovery due in 2010- 2011	Recovery to be made during 2010- 2011	Likely to be outstanding as on 1.4.2011 (2-3)	Recovery fell due/likely to fall due as current demand during 2011-12	Total amount due for recovery during 2011-2012 (Budget Estimate for 2011-12)		Total (6+7)
					Out of Arrear	Out of Current Demand	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

**ANNEXURE-II**

**TAX REVENUES RAISED BUT NOT REALISED  
(Principal Taxes)**

**(As at the end of the Year 2009-10)**

**(Rs. In Crore)**

Major Head	Description	Amount under dispute					Amount not under dispute					Grand Total
		Over 1 year but less than 2 years	Over 2 year but less than 5 years	Over 5 year but less than 10 years	Over 10 year	Total	Over 1 year but less than 2 years	Over 2 year but less than 5 years	Over 5 year but less than 10 years	Over 10 year	Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13) (7+12)

Collection made upto September, 2010 out of Col-7	Collection likely to be made out of Col-8 during October, 2010 to March, 2011	Collection made out of Col.12 upto September, 2010	Collection likely to be made out of Col.12 during October, 2010 to march, 2011	Anticipated Arrear collection during 2010-11	Amount likely to remain outstanding as on 31.03.2011	Expected Collection of arrears in 2011-12 out of Col19
(14)	(15)	(16)	(17)	(18) (14+15+16+17)	(19) (13-18)	(20)

**ANNEXURE-III**

**ARREARS OF NON-TAX REVEUNE**

**(As at the end of the year 2009-10)**

**Demand No.**

**(Rs. In Crore)**

Description	Amount pending					Total
	0-1 year	1-2 years	2-3 years	3-5 years	above 5 years	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Collection made upto September, 2010 out of Col-7	Collection likely to be made during October, 2010 to March, 2011 out of Col.7	Anticipated Arrear collection during 2010-11	Amount likely to remain outstanding as on 31.03.2011
(8)	(9)	(10) (8+9)	(11) (10-7)

#### Annexure-IV

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

(Rupees in Crore)

Department -

Name of the Organisation -

Paid up Capital as on 31.03.10 -

- |  | <u>Principal</u> | <u>Interest</u> |
|--|------------------|-----------------|
| 1. Govt. loans outstanding as on 31.3.10 -             |                  |                 |
| 2. Defaults in respect of dues up to 31.3.10, if any - |                  |                 |
| 3. Recoveries during 2010-11 (upto September, 2010) -  |                  |                 |
| (a) Current dues                                       |                  |                 |
| (b) Defaulted dues                                     |                  |                 |

4. Estimates	Interest			Principal		
	BE 2010-11	RE 2010-11	BE 2011-12	BE 2010-11	RE 2010-11	BE 2011-12

Signature  
Designation  
Date :

**Annexure-V**  
**REVENUE RECEIPTS - DIVIDENDS**

Department -  
Name of the PSU -

**ESTIMATES -**

(Rs. in TRs.)

2010 - 11 Budget -----

2010 - 11 Revised -----

2011 - 12 Budget -----

Actuals			Profit after Tax		Total Equity as on 31.03.10	Equity holding of GoO as on 31.03.10	2010-11		2011-12
2007-08	2008-09	2009-10	2008-09	2009-10			BE	RE	BE

Signature

Designation

Date:

# ANNEXURE - VI

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

(Rs. in Trs.)												
Nam e of the Dept t.	Name of the Organisati on (PSU/Co- op./ Local Body)	Amount of Loan sanction ed	Year of sanctio n	Outstandi ng as on 1.4.2009	Recove ry fell due during 2009- 10	Total recover y due in 2009- 10 (5+6)	Recove ry made during 2009- 10	Recove ry fell due / likely to fall due during 2010- 11	Total amoun t due for recover y during 2010- 11 (8+9)	Recove ry made till end of Aug / Sept'10	Revise d Estimat e for recover y during 2010- 11 incl. Col.11	Budget Estimat e for 2011- 12
1	2	3	4	5	6	7	8	9	10	11	12	13

# Annexure – VII

## Physical & Financial Target & Achievement in respect of

### Grants recommended by 13<sup>th</sup> Finance Commission.

(Rs. In Crore)

#### Name of the Department -

Year	Name of the Sector for which grant is given by 13 <sup>th</sup> F.C.(Roads & Bridges, Public Buildings, Health, Education & maintenance of Forest & Local Bodies)	Physical Target	Achievement	Financial Target	Achievement	Reasons for short fall in achievement
(1)	(2)	(3)	(4)	(5)	(6)	(7)
2010-11						
2011-12						

**ANNEXURE - VIII**

**EMPLOYEES SANCTION STRENGTH (BOTH PLAN + NON-PLAN AS ON 31.07.2010)**

Name of the Department	Grade -A	Grade-B	Grade-C	Grade - D	Total (A+B+C+D)	Grant-in-aid	NMR/DLR	Grand Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

**EMPLOYEES VACANCY POSITION (BOTH PLAN + NON-PLAN AS ON 31.07.2010)**

Name of the Department	Grade -A	Grade-B	Grade-C	Grade - D	Total (A+B+C+D)	Grant-in-aid	NMR/DLR	Grand Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

**MEN IN POSTION (BOTH PLAN + NON-PLAN AS ON 31.07.2010)**

Name of the Department	Grade -A	Grade-B	Grade-C	Grade - D	Total (A+B+C+D)	Grant-in-aid	NMR/DLR	Grand Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)



### **ANNEXURE –IX**

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

	<b>Sanctioned posts as on 1.3.2010</b>					<b>Vacant posts as on 01.03.2010</b>				
	Grade A	Grade B	Grade C	Grade D	Total	Grade A	Grade B	Grade C	Grade D	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Non-Plan										
State Plan										
Central Plan										
C.S.P.										
Total:-										

Vacancy anticipated from 1.3.2010 to 28.02.2011					Grand total of Vacant posts (11 + 16 )	Total posts identified for abolition	Total posts abolished against Col. 17	Balance identified posts to be abolished (18-19)
Grade A	Grade B	Grade C	Grade D	Total				
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)

Men in Position as on 28.02.2011 for whom budget provision proposed in 2011-12					
Grade A	Grade B	Grade C	Grade D	Total (21 to 24)	Remarks
(21)	(22)	(23)	(24)	(25)	(26)

**ANNEXURE –X**

**Department-wise information on contractual employees as on 01.03.10**  
**name of the Department**

(Rs. in Trs)

Sl. No.	Name of the Office/ Establishment	Name of the Post(s)	No. of Post(s)	UOR No. & Date of Finance Department's concurrence taken	G.O. No. & Date in which post(s) has been created	G.O. No. & Date of abolition of corresponding regular post	Mode of Engagement of Date		Prescribed contractual remuneration	Scale of pay of the post	Remarks
							Direct Engagement	Engagement through service provider/ agency			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

**ANNEXURE –X I**  
**Estimates of Grants-in-aid**  
**(NP, SP, CP,CSP Separately)**

(Rs. in Trs)

Scale of Pay	Total sanctioned and approved strength	No. of Vacancies as on 1.3.2010	Sharing pattern by State Govt.	RE for 2010-11	Estimate of current salary for 2012-13						Arrears salary if any; give the particulars	Total estimates for 2011-12 (11+12)
					Pay	DA @57%	HRA	RCM	OA	Total (6 to 10)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

(a) Teaching posts

(b) Non-Teaching posts

(c) Total (a+b)

- 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.
- 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.
- 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.
- Panchayati Raj Department shall furnish in respect of the posts for which Govt. provides Grants-in-aid.
- Agriculture Deptt./Industry Deptt./H & FW Deptt. and other Departments providing Grants-in-aid for salary are also to furnish.

Annexure –XIA

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

Particulars of staff strength, men in position & posts abolished in respect of aided private Schools / Colleges under Non-Plan / State Plan / C.P. / C.S.P.

(Rs. in Trs)

No. of schools/Colleges receiving GIA	No. of employees receiving GIA in respect of those Schools / Colleges	Current requirement in the pre-revised scale per annum.	Arrears in the pre-revised scale, if not paid, & carried over to 2011-12	Total for 2011-12 in the Pre-revised scale (3+4)	Differential amount of salary on the revised scale of pay for the year 2011-12 only	Arrear differential pay in the revised scale upto 31.03.2011	Total differential arrear (6+7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

**N.B. – Abstract of Annexure –XB**

**Annexure-XI B**

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

**(For School & Mass Education Department/ Higher Education Department only)  
( Separately for Non-Plan and State Plan )**

(Rs. in Trs)

Name of the School/College	Total teaching posts receiving Grant-in-aid				No. of non-teaching staff receiving Grant-in-aid				Total teaching and non- teaching posts (5+9)
	No. receiving 1/3 <sup>rd</sup>	No. receiving 2/3 <sup>rd</sup>	No. receiving full.	Total	No. receiving 1/3 <sup>rd</sup>	No. receiving 2/3 <sup>rd</sup>	No. receiving full.	Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Vacant posts if any receiving GIA as on 1.3.2010			Vacant posts abolished by 30.09.2010			Men in position as on 01.10.2010			Vacant Posts anticipated to be abolished as on 28.02.2011		
Teaching	Non- teaching	Total (11+12)	Teaching	Non- teaching	Total (14+15)	Teaching	Non- teaching	Total (17+18)	Teaching	Non Teaching	Total
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)

Men in position as on 28.02.2011 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)	

**Annexure - XII**

**ESTIMATE OF EXPENDITURE ON ACCOUNT OF  
PAYMENT OF UN-UTILISED LEAVE SALARY IN 2011-2012**

**Name of the Department:** \_\_\_\_\_

<b>Sl. No.</b>	<b>No. of Employees who have retired but in whose favour un-utilised leave salary has not been sanctioned</b>	<b>No. of Employees going to retire between 01.3.2011 to 28.02.2012</b>	<b>Basic Pay of the retired / retiring Employees as indicated in Column 2 &amp; 3 (In Rupees)</b>	<b>D.P.</b>	<b>D.A.</b>	<b>TOTAL</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>

**Annexure – XIII**

**Details of Contract Engagement in lieu of abolition of posts**

(Rs. in Trs)

Sl.No.	Category of Appointment and no. of such appointment	Whether concurrence of F.D. has been obtained; if so, indicate particulars	Period of Contract Engagement	Date of Contract Appointment	Consolidated Salary allowed	Existing Budget Provision for 2010-11	Revised Budget for 2010-11	Budget Provision Proposed for 2011-12	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

**ANNEXURE – XIV**

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

Category of Employee	Scale of Pay in case of regular appointment	Consolidated remuneration on adhoc appointment	Sanctioned Strength	No. of Employee in position as on 01.03.10	Post abolished after 01.03.10	New addition after 01.03.10	Present Strength (5 – 6 +7)	Budget Provision for salary/wages during 2010-11 (Head of account wise)	Budget Provision proposed for 2011-12 (Head of account wise)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

**(i) Work – Charged**

**(ii) J.C.**

**(iii) N.M.R.**

**(iv) D.L.R**



**Annexure - XV**

**Unspent Balance of Grant/ Loan Sanctioned in 2019-10**

**Name of the Department**

**(Rs. in TRs.)**

<b>Sl. No.</b>	<b>Name of the Organisation</b>	<b>Amount of Loan/Grant sanctioned in 2009-10</b>	<b>Amount Utilised till 31.08.2010</b>	<b>Amount for which U.C. Submitted till 31.08.2010</b>	<b>Balance to be Submitted</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>

**ANNEXURE– XVI**

**(POSITION OF VEHICLES)**

Category of Vehicles	No. of Vehicles in Non-Plan	No. of Vehicles in the Plan				Total both Non-Plan and Plan (2+6)	No. of Vehicles Condemned Category-wise	No. of Condemned Vehicles put to Auction	No of Vehicles disposed of by Auction & amount of sale proceeds deposited in Treasury	New Vehicles purchased either by replacement or new addition category-wise	No. of Vehicles in position (7+11)-10	Reasons for (i) vehicles condemned and not put to auction and (ii) vehicles auctioned and sale proceeds not deposited (8-9) & (9-10)	Remarks
		State Plan	Central Plan	Centrally Sponsored Plan	Total (2 to 5)								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

**ANNEXURE –XVII**

Assessment of R. R. T.

(Rs. in Trs)

Name of the Estt.	Plinth area hired	Whether it is as per approved norm, if not, whether orders of competent authority has been obtained	Monthly rent	Date from which such rent is being paid	Year wise arrear upto 31.3.2010	B.E for 2010-11	R. E. for 2010-11	Proposal for 2011-12	Remarks  What action has been taken to shift to Govt. Building
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

**ANNEXURE –XVIII**

ASSESSMENT OF RRT RELATING TO HOLDING TAX / MUNICIPAL TAX

(Rs. in Trs)

Name of the Estt.	Arrear as on 1.4.2010	Current Demand for 2010-11	Total Demand for 2010-10 (2 +3)	Budget Estimate for 2010-11	Revised Estimate for 2010-11	Budget Estimate for 2011-12	Remarks (why Holding Tax / Municipal Tax is not being paid in time)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

**ANNEXURE - XIX**  
**ASSESSMENT OF ELECTRICITY AND WATER CHARGES**

(Rs. in Trs)

Name of the Estt.	Amount of arrear outstanding as on 1.4.2010	Amount of current dues for payment during 2010-11	Total Amount due to be paid in 2010-11 (2+3)	Revised Budget provision required for 2010-2011	Amount likely to be outstanding as on 31.3.2011	Anticipated Current demand for 2011-12	Amount required for 2011-12 (6+7)	<b><u>Remarks</u></b>  Whether regular payment is being made or not.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

**(a) Electricity dues**

**(b) Water Charges**

**(c) Total (a+b)**

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

(Rs. in Trs.)

Head of Department	Allotment for 2010-2011 as distributed work-wise	Anticipated expenditure during current year 2010-2011 work-wise	Detailed programme of work for 2011-2012 showing requirement for completion of continuing works and amount required for new works	Estimated cost of the work	Expenditure already incurred including the budget provision for 2010-2011	Balance amount required for completion	Amount proposed for Provision during 2011-12	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

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

Designation of Controlling Officer :-

Major Head	Minor Head	No of Posts existing during 2009-10	No.of posts existing during 2010-2011 (designation-wise)	No posts to be taken in 2011-2012	Scale of Pay	Total Pay of the holder of the posts as due and drawn for July 2010		Total Pay as estimated to be due for 2010-11 (R.E.)	Total pay estimated to be due for 2011-12
						Pay	D.A.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

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

NMR/Job Contract etc.

## **ANNEXURE-XXII**

Proforma showing Maintenance of Capital Assets under Non-Plan

### **Designation of Controlling Officer :-**

(Rs. in Trs)

Major Head	Minor Head	Actual expenditure during 2008-09	Actual expenditure during 2009-2010	Budget provision for 2010-11	Revised Budget for 2010-11	Budget provision required for 2011-12
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Wages –

Work Charged Estt.

NMR/Job Contract etc.

\*Work-proper

\*Prorata charges



ANNEXURE –XXIII-A

**Scheme wise Justification of Posts**  
**(S.P/C.P./ C.S.P. be given separately)**

(Rs. in TRs.)

<b>Sl. No.</b>	<b>Grade/Category of Post (with scale of pay) as on 1.3.2011</b>	<b>No. of Post</b>	<b>Pay &amp; DP due for 2011-12</b>	<b>D.A.</b>	<b>H.R.A.</b>	<b>O.A.</b>	<b>Total (4+5+6+7)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>

**ANNEXURE-XXIII-B**

**(OFFICE EXPENSES)**

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

(Rs. in TRs.)

Nature of Charge	Provision for 2011-2012		Total
	Recurring	Non-Recurring	
(1)	(2)	(3)	(4)

**ANNEXURE –XXIII- C**

**GRANTS**

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

(Rs. in Trs)

Purpose of grant	Provision for 2011-2012			Basis of assessment
	Recurring ( Excluding Salaries)	Non-recurring	Total	
(1)	(2)	(3)	(4)	(5)

**ANNEXURE – XXIII - D**

**MISCELLANEOUS AND OTHER EXPENDITURE INCLUDING MACHINERY, EQUIPMENT AND MOTOR VEHICLES PROPOSED FOR  
2011-2012**

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

(Rs. in TRs)

Description of other expenditure on machinery, equipments, motor vehicles and others to be procured (Broad category-wise over Rs.50,000/-)	Amount involved in case of Expenditure other than Machinery, equipments and motor vehicles		Details of machinery, equipment and motor vehicles				Maintenance and operation expenditure
	Recurring	Non-recurring	Replacement		Acquisition		
			No	Amount	No	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)

**ANNEXURE –XXIII-E**  
**NEW WORKS**  
**( SP/CP/CSP SEPARATELY )**

(Rs. in Trs)

Name of Works proposed to be taken up during 2011-12	Estimated Amount with No. and date of Administrative Approval, if issued.	Source of funding	Amount of funding arrangement committed during 2011-12.	Amount proposed for 2011-12
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>

**ANNEXURE – XXIII -F**  
**Proforma for scheme wise Justification**  
**( for S.P./ C.P./ C.S.P. be given separately)**

Name of the Department :

Head of Development :

(Rs. in Trs.)

Sl. No.	Name of the Scheme & Head of Account	Budget Provision 2011-2012	Break-up of Budget Provision 2011-2012				Works	Miscellaneous and other expenditure including machinery. Equipment and Motor Vehicles (Please furnish details in Annexure-XXIII-D)		
			Salaries & allowances (Please furnish details in Annexure-XXIII-A)	Office expenses (Please furnish details in Annexure-XXIII-B)	Grants (Please furnish details in Annexure-XXIII-C)	Stipend & Scholarship		Recurring	Non-recurring	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

**N.B. – Abstract of Annexure – XXIII-A, XXIII-B, XXIII-C & XXIII-D**

**Annexure-XXIV**  
**INFORMATION ON EXTERNALLY AIDED PROJECTS (EAPs)**

Name of the Department

**A) On Going Projects**

(Rs. in Crore)

Sl. No.	Name of the Project	Donor	Project Cost	Expr. Incurred upto 31/03/2010	Budget Provision 2010-11	Expr. Incurred during 2010-11 upto 30/09/2010	Anticipated Expr. during 2010-11 (by 31/03/2011)	Addl. Requirement for 2010-11	Anticipated Budget Provision for 2011-12
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

**Total**

**B) Projects in Pipe Line**

Sl. No.	Name of the Project	Donor	Project Cost	Cleared SLMPC	Preparation of Project Proposal complete	Agreement entered with the Donor	Budget Provision 2010-11	Expr. Incurred during 2010-11 (by 30/09/2010)	Addl. Requirement if any for 2010-11	Anticipated Budget Provision for 2011-12
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

**Total**

**Annexure -XXV**  
**Information on RIDF Projects**

**Name of the Department**  
**(A) Proposed Outlay**

(Rs. in Crore)

<b>Tranche</b>	<b>No. of Incomplete</b>	<b>No. of Projects for which Provision made in the B.E. for 2010-11</b>	<b>Budget Provision for 2010-11</b>	<b>Expr. Incurred during 2010-11 upto 30.09.2010</b>	<b>Anticipated Expr. During 01.10.2010 to 31.03.2011</b>	<b>Additional Requirement for 2010-11</b>	<b>Anticipated Budget Provision for 2011-12</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>

VI  
VII  
VIII  
IX  
X  
XI  
XII  
XIII  
**TOTAL**



**(B) Physical Target & Achievement**

<b>Tranche</b>	<b>No. of Projects Sanctioned</b>	<b>No.of Projects completed by 31.03.2010</b>	<b>On going Projects (Col.2- Col.3)</b>	<b>Projects completed by 30.09.2010</b>	<b>Projects to be completed by 31.03.2011</b>	<b>Projects to be completed in 2011-12 [Col.4-(Col.5 + Col.6)]</b>	<b>Remarks</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>

VI

VII

VIII

IX

X

XI

XII

XIII

**TOTAL**

**ANNEXURE - XXVI**

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

**(Rs. in Crores)**

Name of the Scheme	Unspent C.A. as on 1.4.09 including amount in Civil Deposit	C.A. Received during 2009-10	Expenditure incurred during 2009-2010			Total Amount of UC furnished including arrear during 2009-10	UC to be submitted to GOI as on 31.3.2010 (6-7)	unspent as on 1.4.10 including amount in Civil Deposit (2+3)-6	C.A. available for expenditure			Amount of U.C. furnished from 01.04.10 to 31.08.10 against Col.10	Balance U.C. pending as on 01.09.10 against Col.10 (10-13)	Reasons for non-submission of U.C. in full against Col.14	Expenditure incurred against Col.11	U.C. furnished upto 31.08.10 against Col.16	U.C. pending as on 01.09.10 against Col.16 (16-17)	Total U.C. pending as on 01.09.10 Col.19 (14+18)
			Out of Unspent C.A. as at Col.2	Out of C.A. as at Col.3	Total (4+5)				Arrear for 2009-10	Current for 2010-11 (i.e. CA received from 01.04.10 to 31.08.10)	Total							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)

**Annexure-XXVII**

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

**Name of the Department**

**(Rs. in Lakhs)**

<b>Sl.No.</b>	<b>Name of the Project</b>	<b>Cost estimate as per Admn. approval</b>	<b>Source of Funding NP/SP/CP/ CSP/ EAP/ RIDF</b>	<b>Date of Commencement of Work</b>	<b>Expr. Incurred till date</b>	<b>Balance Exp.to be made</b>	<b>Budget Provision 2011-12</b>	<b>Remarks</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>	<b>(9)</b>

**Annexure -XXVIII**  
**Details of Subsidies given in the Budget**

**Name of the Deptt.**

**(Rs. in TRs.)**

<b>Sl. No.</b>	<b>Nomenclature of the Subsidy</b>	<b>Whether for NP/SP/CP/CSP</b>	<b>Purpose for which given</b>	<b>Beneficiary</b>	<b>Amount provided in 2009-10 (Actual)</b>	<b>Amount provided in 2010-11 (B.E.)</b>	<b>Amount Proposed in 2011-12</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>

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

(Rs. in TRs.)

Sl. No.	Name of the Organisation to which Grant-in-Aid is sanctioned.	Sector NP/SP/CP/CSP	Nature of Grant		Purpose for which GIA is given	Amount provided in 2009-10	Amount provided in 2010-11	Status of U.C.	Provision proposed in BE 2011-12
			Recurring	Non-Recurring					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

**Annexure - XXX**  
**Tax Concession and Exemption**

**(Rs.in Crore)**

Sl. No.	Details of exemption/ Concession	Revenue Forgone		
		2008-09 (Actual)	2009-10 (Estimates)	2010-11
(1)	(2)	(3)	(4)	(5)

**Annexure -XXXI**

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

**(Rs. in TRs)**

**Name of the Department:-**

Sl.No.	Name of the Project	Year of Commencement	Schedule date for Completion	Funding Scheme / Agency *	Latest Sanctioned/ Estimated cost	Total Exp. incurred upto 31.3.09	Total Exp. incurred during 2009-10	Total Exp. Expected to be incurred during 2010-11	G.T. of Expenditure (7+8+9)	Percentage (%) of Exp. W.r.t. Col.-6 (Col.10 / Col.6)	Balance required for completion of the Project (6-10)	Funds proposed to be provided in 2011-12	Prioritising Sl.No.	Reasons if any for not providing full fund as per commitment	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

(A) Projects costing Rs.1.00 crore and above

(B) Projects costing Rs.4.00 crore and above

**ANNEXURE - XXXII**  
**GOVERNMENT GUARANTEE PROVIDED DURING THE YEAR 2007-08 TO 2009-10**

(Rs. in Crore)

Sl. No.	Name of the Deptt.	Name of the Sector	Name of the Organisation	Purpose of Govt. Guarantee	Maximum Amount of Govt. Guarantee Sanctioned	Power sector	Non-Power Sector
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

**2007-2008**

1

2

**TOTAL**

**2008-2009**

1

2

**TOTAL**

**2009-2010**

1

2

**TOTAL**



**Annexure-XXXIII**

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

**Head of Account :**

<b>Sl. No.</b>	<b>Name of the Scheme/ Function</b>	<b>Level of Local Body</b>	<b>Actual 2009- 10</b>	<b>Budget Estimates 2010- 11</b>	<b>Budget Estimates 2011-12</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>

**ANNEXURE- XXXIV**  
**STATEMENT ON COMMITTED LIABILITIES OF THE STATE IN FUTURE**  
**(As on 31.03.20 )**

(Rs. in Crore)

Sl. No.	Nature of the Liability	Amount (Rs. in Crore)		Likely Sources from which proposed to be met			Likely year of the discharge	Liabilities discharged during the current year	Balance Remaining
		Plan	Non-Plan	States Own Resources	Central Transfers	Raising Debt (Specify)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>I</b>	<b>Accounts Payable *</b>								
1									
2									
3									
<b>TOTAL</b>									
<b>II</b>	<b>State's Share in Centrally Sponsored Schemes</b>								
1									
2									
3									
<b>TOTAL</b>									
<b>III</b>	<b>Liabilities in the from of transfer of Plan Schemes to Non-Plan Heads</b>								
1									
2									
3									
<b>TOTAL</b>									

<b>IV</b>	<b>Liabilities Arising from Incomplete Projects</b>								
1									
2									
3									
<b>TOTAL</b>									
<b>V</b>	<b>Others / Miscellaneous</b>								
1									
2									
3									
<b>TOTAL</b>									
<b>Grand TOTAL</b>									

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

**ANNEXURE -XXXV****STATEMENT ON IMPLICATIONS OF MAJOR POLICY DECISIONS DURING  
THE YEAR ON NEW SCHEMES PROPOSED IN THE BUDGET FOR THE FUTURE CASH FLOWS****(As on 31.03.20\_\_ )****(Rs. in Crore)**

Sl. No.	Nature of the Policy Decision / New Scheme	Implication for			In Case of Recurring, Indicate the annual estimates of impact on net cash flows		Indicate the nature of Annual Expenditure in terms of				Likely Sources from which Expenditure on new Scheme to be met		
		Receipts/ Exp. /Both	Recurring / One Time	If one time, indicate the impact	Definite Period (Specify the period)	Permanent	Revenue		Capital		States Own Resources	Central Transfers	Raising Debt (Specify)
							Plan	Non Plan	Plan	Non Plan			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

**ANNEXURE -XXXVI****STATEMENT ON MAINTENANCE EXPENDITURE OF THE STATE IN FUTURE****(As on 31.03.20\_\_ )****(Rs. in Crore)**

<b>Sl. No.</b>	<b>Name of the Grant</b>	<b>Heads of Expenditure</b>						<b>Plan / Non- Plan</b>	<b>Description / nomenclature of maintenance account head</b>	<b>Components of Expenditure</b>		
		<b>Major</b>	<b>Sub- Major Head</b>	<b>Minor</b>	<b>Sub- Head</b>	<b>Detailed Head</b>	<b>Object</b>			<b>Salary</b>	<b>Non- Salary</b>	<b>Total</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>	<b>(9)</b>	<b>(10)</b>	<b>(11)</b>	<b>(12)</b>	<b>(13)</b>

**Annexure-XXXVII**

**PROFORMA FOR GENDER BASED BUDGETING**

**Part - I**

<b>Sl. No.</b>	<b>Financial Year</b>	<b>Name of the Scheme</b>	<b>Non-Plan / State Plan / Central Plan / Central Sponsored Plan</b>	<b>Scheme outlay / Budget Provision</b>	<b>% of Women / Girl Beneficiary</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>

**Part - II**

<b>Sl. No.</b>	<b>Financial Year</b>	<b>Name of the Scheme (Specifically meant for Women / Girl)</b>	<b>Non-Plan / State Plan / Central Plan / Central Sponsored Plan</b>	<b>Outlay / Budget Provision</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>

**Annexure-XXXVIII**

<b>PROFORMA FOR OUTCOME BUDGET</b>										
<b>Sl.No</b>	<b>Name of the Schemes/ Progs</b>	<b>Financial Outlay(Rs.inLakhs)</b>			<b>Purpose of Outlay as Stated in Budget</b>	<b>Broad objective</b>	<b>Quantifiable/ Deliverable Physical Outputs</b>	<b>Project Outcome</b>	<b>Processes/ Timelines</b>	<b>Remarks/ Risk Factors</b>
		<b>Salary</b>	<b>Non-Salary</b>	<b>Total</b>						

ANNEXURE-XXXIX

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

Designation of the Controlling Officer (with address)	Designation of the D.D.O.(with address) under the control of the Controlling Officer (including the Controlling Officer)	Demand No. and Major Head of account under which the budget provision is allotted to the D.D.O. by the Controlling Officer	Remarks
1	2	3	4



**FINANCE DEPARTMENT**

**\*\*\***

**OFFICE MEMORANDUM**

**No. 43552 /F., Dt. 12.10.2010  
Bt.-I-24/2010**

**Sub: Ceiling on *Honorarium payable to a Government employee.***

A Government servant is generally granted an honorarium for work performed which is occasional or intermittent in character and either so labourious or of such special merit as to justify a special reward. The amount of honorarium is required to be fixed with due regard to the value of service in return for which it is given.

It is observed that different Government Departments are sanctioning honorarium to their employees on different occasions. However, no uniformity is being followed for sanction of such honorarium by the Departments.

Therefore, after careful consideration, Government have been pleased to decide that the maximum amount of honorarium payable to a Government employee during a financial year shall be subject to a ceiling of Rs.20,000/- (Rupees twenty thousand) only.

**By order of the Governor**

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

## FINANCE DEPARTMENT

\* \* \*

No. **49134(255)** /F., dated  
**Bt.V-5/10**

**Bhubaneswar the 29.11.2010**

To

All Departments of Government  
All Heads of Departments  
All Collectors.

Sub: **Engagement of personnel through service providers in Government Officers/ organizations: Model Bidding Documents.**

All Departments of Government were instructed vide F.D. Circular No. 32986 dt. 07.07.2008 to adopt uniform consolidated monthly remuneration for contractual employees in different Government establishment. It was laid down in the above circular that consolidated remuneration of contractual employees shall be the sum equivalent to the minimum of the pay scale admissible to the regular post against which such contractual engagement has been made on abolition of said regular post. On introduction of revised scale of pay, on the basis of recommendations of the 6<sup>th</sup> Central Pay Commission and the Fitment Committee, F.D. vide Circular No. 40545 dt. 29.8.2009, equated the contractual remuneration of such contractual employees to the minimum pay of the corresponding post in the revised scale of pay as per ORSP Rules, 2008.

2. Besides contractual employees engaged by State Government on abolition of corresponding post in regular scale of pay as per F.D. Circular No. 55764 dt. 31.12.2004 and newly created contractual posts for new offices, different Departments and subordinate offices of State Government have also been engaging outsiders through service providers, usually in the post of Data Entry Operator, Peon, Attendant, Watchman, Chowkidar and Driver. In F.D's Circular No. 4090 dt. 1.2.2010 it has been clarified that the cases of persons engaged on outsourcing basis shall not be covered under the circular dt. 7.7.2008 and 29.8.2009 of F.D. and shall be governed by the terms of contract with the service providers. Government have been receiving proposals from different Administrative Departments as well as representations from various persons engaged through manpower service providers for enhancement of their contractual wages which is being paid through the service provider. They have also been representing that the contractual remuneration which is being paid by Government to the service provider thereby exploiting their helplessness.

3. Considering such representation information was called for from different Departments regarding mode of awarding contract to the manpower service provider. It is seen that the manner of engagement / award of contract to manpower service provider for outsourcing of personnel

vary from offices to offices. There is no uniformity in the award of contract as well as payment of legitimate dues to the persons so outsourced by the manpower service provider. This results in payment of low wages to the appointees who were engaged on outsourcing basis, though the service provider is paid adequately and as per agreement. There is also no embedded mechanism at present for ensuring quality of the manpower provided by the service providers.

4. The Government, after careful consideration, have been pleased to decide that henceforth all such contracts for engaging manpower through service providers shall be made through a transparent, competitive and fair procedure in order to secure best value for money. Accordingly, a model bidding / tender document as well as model agreement to be entered between the Authority and the Agency have been prepared and enclosed to this letter. It is mentioned that there are only model documents and the Departments may, if required, suitably customize it depending on their requirements of manpower. The EMD, performance Security Deposit etc. may also be determined by the concerned Department/Office following Government norms, if necessary. Henceforth all engagements of personnel in Government offices/organizations on outsourcing basis, through manpower service providers, shall be by a transparent and open tendering process.

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

**Model Bidding/ Tender documents**

**GOVERNMENT OF ORISSA**

**Water Resources Department**

**\* \* \***

**Date:**

**Tender Notice for award of contract for providing of services of Jr. Stenographers, Jr. Clerk, Jr. Typists, Drivers, Data Entry Operators, Attendants, Peon and Watchman for a period of one year w.e.f. .... to.....**

Sealed tender are invited from reputed manpower agencies/ service providers to provide the services of Jr. Stenographers, Jr. Clerks, Jr. Typists, Drivers, Data Entry Operators, Attendants, peon and Watchman for a period of one year w.e.f. ....to .....through a suitable placement agency on contract basis for day to day official work.

The detailed information for outsourcing the service of aforesaid posts has been given in the Tender Document which may either be downloaded from the website .....or obtained in person from Sri .....Under Secretary, W.R. Department, Rajiv Bhawan, Secretariat, Bhubaneswar-751001 on any working day between 11 A.M to 4 P.M. The last date and time for submission of Tender document is .....(date) by ..(time) AM/PM.

**Deputy Secretary to Government**

**GOVERNMENT OF ORISSA**  
**Water Resources Department**

**Tender Document**

**For providing Services of Jr. Stenographers, Jr. Clerks, Jr. Typists, Drivers, Data Entry Operators, Attendants, Peon and Watchmen to the Water Resources Department by a Private Manpower Service Provider**

(a) Period of issue of Tender Document :

(b) Date and time for submission of  
Tender Document

(c) Date and time for opening of  
(i) Technical Bids :  
(ii) Financial Bids of eligible Bidders :

(d) Likely date for commencement of  
deployment of required manpower :

## CONTENTS OF TENDER DOCUMENT

Sl. No.	Description of contents	Page Number
1.	Scope of work and general Instruction for service bidders	
2.	Technical specifications for the service provider and the manpower to be deployed in the Department by the service provider	
3.	Tender Application – Technical Bid	
4.	Tender Application – Financial Bid	
5.	Terms and Conditions	
6.	Chronological order for arrangement of documents	

## SCOPE OF WORK AND GENERAL INSTRUCTIONS FOR BIDDERS

1. The Water Resources Department, Rajiv Bhawan, Secretariat, Bhubaneswar-751001 requires the services of reputed, well established and financially sound Manpower Service Provides to provide services of Jr. Stenographers, Jr. Clerks, Jr. Typists, Drivers, Data Entry Operators, Attendants, Peon and Watchman on contract basis for day to day official work.
2. The contract for providing the aforesaid manpower is likely to commence from .....(date) and would continue till .....(date). The period of the contract may be further extended beyond .....(date) provided the requirement of the Department for manpower persists at that time or may be curtailed/ terminated before .....(date) owing to deficiency in service or substandard quality of manpower deployed by the selected Service Provider or because of change in the Department's requirements. The Department, however, reserves right to terminate this initial contract at any time after giving one week's notice to the selected Service provider.
3. This Department has tentative requirement for .....(no.) Jr. Stenographers, ....(no.) Jr. Clerks, .....(no.) Jr. Typists, .....(no.) Drivers, .....(no.) Data Entry Operators, .....(no.) Attendants, .....(no.) Peon and .....(no.) Watchman. The requirements may increase/decrease in any/ all the categories.
4. The estimated cost of the contract is Rs.\_\_\_\_\_
5. The interested Manpower Service Providers may submit the tender document complete in all respects along with Earnest Money Deposit (EMD) of Rs.\_\_\_\_ and other requisite documents by .....(date) upto ...PM at Water Resources Department, Rajiv Bhawan, Secretariat, Bhubaneswar-751001.
6. The various crucial dates relating to **"Tender for Providing Manpower Services to the Water Resources Department, Rajiv Bhawan, Secretariat, Bhubaneswar-751009"** are cited as under :
  - (a) Period of issue of Tender Document :
  - (b) Date and time for submission of Tender :  
Document
  - (c) Date and time for opening of
    - (i) Technical Bid :
    - (ii) Financial Bids of eligible Tenders and :  
selection
  - (d) Likely date for commencement of  
Deployment of required manpower

7. The tender has been invited under **two bid system i.e. Technical Bid and Financial Bid**. The interested agencies are advised to submit two separate sealed envelopes super scribing **"Technical Bid for Providing Manpower Services to Water Resources Department"** and **"financial Bid for Providing Manpower Services to Water Resources Department"**. Both sealed envelopes should be kept in a third sealed envelope super scribing **"Tender for Providing Manpower Services to Water Resources Department"**.
8. The Earnest Money Deposit (EMD) of Rs. \_\_\_\_\_(Rupees \_\_\_\_\_ only), refundable (**without** interest), should be necessarily accompanied with the Technical Bid of the service provider in the form of Demand Draft/ Pay Order drawn in favour of Under Secretary, W.R. Department, Rajiv Bhawan, Secretariat, Bhubaneswar **failing which the tender shall be rejected summarily.**
9. The successful tenderer will have to deposit a Performance Security Deposit of Rs. \_\_\_\_\_(Rupees \_\_\_\_\_ Only) in the form of Bank Guarantee from any Nationalised Bank drawn in favour of **Under Secretary, W.R. Department, Rajiv Bhawan, Secretariat, Bhubaneswar** covering the period of contract. In case, the contract is further extended beyond the initial period, the Bank Guarantee will have to be accordingly renewed by the successful tenderer.
10. The tendering Manpower Service providers are required to enclose photocopies of the following documents (duly attested by Group "A" Gazetted Officers of the State Governments/Central Government), along with the Technical Bid, **failing which their bids shall be summarily/ out right rejected and will not be considered any further:**
  - (a) Registration certificate of the applicant organisation;
  - (b) Copy of PAN/ GIR card;
  - (c) Copy of the IT return filed for the last three financial years;
  - (d) Copies of EPF and ESI certificates;
  - (e) Copy of the Service Tax registration certificate;
  - (f) Certified extracts of the Bank Account containing transactions during last three years.
11. **The conditional bids shall not be considered and will be out rightly rejected in very first instance.**
12. All entries in tender form should be legible and filled clearly. If the space for furnishing information is insufficient, a separate sheet duly signed by the authorised signatory may be attached. **No overwriting or cutting is permitted in the Financial Bid Form. In such cases, the tender shall be summarily rejected.** However, the



cutting, if any, in the Technical Bid Application must be initialled by the person authorised to sign the tender bids.

13. The Technical bids shall be opened on the scheduled date and time at .....AM on .....(date), in the office room of Under Secretary, W.R. Department, Rajiv Bhawan, Secretariat, Bhubaneswar, in the presence of the representatives of the Manpower Service Providers, if any, who wish to be present on the spot at that time.
14. The Financial Bid of only those tenders will be opened whose Technical bids are found in order. The Financial bids shall be opened at .....PM on .....(date) in the office room of Under Secretary, W.R. Department, Rajiv Bhawan, Secretariat, Bhubaneswar, in the presence of the representatives of the Manpower Service Providers, if any, who wish to be present on the spot at that time.
15. The Competent Authority of the W.R. Department reserves the right to annual all bids without assigning any reason.

## **TECHNICAL REQUIREMENTS FOR THE TENDERING MANPOWER SERVICE PROVIDER**

1. The tendering manpower service provider should fulfill the following technical specifications:
  - (a) The registered office or one of the branch offices of the manpower service provider should be located within the jurisdiction of the user Department/Office. Besides, if the Department/ Head of Department/ Controlling Officer are procuring manpower for deployment in their Field Office(s), then the manpower service provider should provide the name, designation and contact number of the person to liaise with the said Field Office(s).
  - (b) They should be registered with the appropriate registration authority;
  - (c) They should have at least **two/three years** experience in providing manpower to Government Departments, Public Sector Companies/Banks etc;
  - (d) They should have their own Bank Account;
  - (e) They should be registered with Income Tax and Service Tax Departments;
  - (f) They should be registered with appropriate authorities under Employees Provident Fund and Employees State Insurance Acts.
  - (g) They should have any other regulatory clearance (to be specified by the user Department) that may be required for providing manpower services.
  - (h) Minimum turn-over requirement. (to be assessed by the Department/Office keeping in view the present contract)
  - (i) Execution of contracts of similar type (minimum value to be prescribed) during preceding 3 years of value equal or more than 60% of the estimated cost of the present contract.

## **TECHNICAL REQUIREMENTS FOR MANPOWER TO BE DEPLOYED**

### **BY THE SUCCESSFUL MANPOWER SERVICE PROVIDER IN THE WATER RESOURCES DEPARTMENT, RAJIV BHAWAN, SECRETARIAT**

1. She/he should be above 18 years of age and not exceeding 40 years.
2. The Minimum Educational Qualification for Jr. Stenographers, Jr. Clerks, Jr. Typist, Data Entry Operators will be graduation in any discipline and for Driver, Attendant peon and Watchman will be 10<sup>th</sup> pass.
3. The Jr. Stenographer should have a stenographic speed of 80 words per minute in English and should be well conversant with computers and essentially will trained in MS Office and internet;
4. The Jr. Clerk should be well conversant with computer and well trained in MS Office and Internet.
5. The Typist should have a typing speed of 40 wards per minute and should also be well conversant with computers and essentially well trend in MS Office and internet;
6. The Data Entry Operator should have a speed of 4000 characters per minute in English and should be well conversant with computers and essentially well trained in MS Office, internet and LAN function;

APPLICATION – TECHNICAL BID  
For Providing Manpower Services to Water Resources Department

1. Name of the Tendering Manpower Service Provider:-----
2. Details of Earnest Money Deposit: DD No.----- date -----  
of Rs. -----drawn on Bank-----
3. Name of Proprietor/ Partner/  
Director: -----  
-----  
-----
4. Full Address of Registered : -----  
-----  
-----  
-----  
Telephone No. : -----  
Fax No. : -----  
E-Mail Address : -----
5. Full address of Operating/  
Branch Office : -----  
-----  
-----  
-----  
Telephone No. : -----  
Fax No. : -----  
E-Mail Address : -----
6. Name & telephone no. of : -----  
Authorised officer/ person  
to liaise with Field Office (s)
7. Bank of the Manpower Service Provider: -----  
(Attach certified copy of statement of  
A/c for the last Three years) -----  
-----  
Telephone Number: -----  
of Banker
8. PAN/GIR No. : -----  
(Attach attested Copy)
9. Service Tax Registration No. : -----  
(Attach attested Copy)

10. E.P.F. Registration No. : -----  
(Attach attested Copy)

11. E.S.I. Registration No. : -----  
(Attach attested Copy)

12. Financial turnover of the tendering **Manpower Service Provider** for the last 3 Financial years.

Financial Year	Amount (Rs. Lacks)	Remarks, if any
2007-08		
2008-09		
2009-10		

13. Additional information, if any:

(Attach separate sheet if space provided is insufficient)

14. Give details of the major similar contracts handled by the tendering Manpower Service Provider during the last three years in the following format

(if the space provided is insufficient, a separate sheet may be attached) :

Sl. No	Name of client, address, telephone & Fax No.	Manpower services provided		Amount of contract (Rs. Lacks)	Duration of contract	
		Type of manpower provided	No.		From	to

15. Additional information, if any  
(Attach separate sheet, if required)

Date:  
Place:

Signature of authorised person  
Name:  
Seal:

### **DECLARATION**

1. I, \_\_\_\_\_ Son/ Daughter/ \_\_\_\_\_ /  
Wife of Shri \_\_\_\_\_ Proprietor/ Director/ Authorised  
signatory of the Service Provider, mentioned above, am competent to sign  
this declaration and execute this tender document;
2. I have carefully read and understood all the terms and conditions of the  
tender and undertake to abide by them;
3. The information/documents furnished along with the above application are  
true and authentic to the best of my knowledge and belief. I/we, am/ are  
well aware of the fact that furnishing of any false information/ fabricated  
document would lead to rejection of my tender at any stage besides  
liabilities towards prosecution under appropriate law.

Date:  
Place:

Signature of authorised person  
Full Name:  
Seal:

**APPLICATION – FINANCIAL BID**  
**For Providing Manpower Assistance to Water Resources**  
**Department**

1. Name of tending Manpower Service Provider :
2. Rate per person per month (8 hours per day) inclusive of all statutory liabilities, taxes, levies, cess etc :

Sl. No.	Manpower Type	Monthly Rate per person						
		* Take home remuneration	EPF	ESI	Other statutory dues if any	Service charge	Service Tax	Total per person
1.	Jr. Stenographer							
2.	Jr. Clerk							
3.	Jr. Typist							
4.	Data Entry Operator							
5.	Driver							
6.	Attendant/ Peon Watchman							

\*Minimum take home remuneration per person should be Rs. 5200/- for Jr. Stenographer, Jr. Clerk, Jr. Typist, DEO and Driver and Rs. 4400/- for Attendant, Peon and Watchman etc.

Date:  
Place:

Signature of authorised person  
Full Name:  
Seal:

**Notes:**

1. The total quoted rates quoted by the tendering agency should be inclusive of all statutory/ taxation liabilities in force at the time of entering into the contract.
2. The payment shall be made on conclusion of the calendar month only on the basis of no. of working days for which duty has been performed by each manpower.

## **TERMS & CONDITIONS**

### **GENERAL**

1. The Agreement shall commence from ---(date) and unless it is curtailed or terminated by the authority owing to deficiency of service, sub-standard quality of manpower deployed, breach of contract etc. or change in requirements.
2. The Agreement shall automatically expire on --(date) unless extended further by the mutual consent of the Manpower Service Provider and the Authority.
3. The Agreement may be extended, on the same terms and conditions or with some additions/ deletions /modifications, for a further specific period mutually agreed upon by the Manpower Service Provider and the Authority.
4. The Manpower Service Provider shall not be allowed to transfer, assign pledge or subcontract its rights and liabilities under this Agreement to any other agency or organization by whatever name be called without the prior written consent of the Authority.
5. The Department, at present has tentative requirement of ----(no.) skilled Jr. Stenographers, --(no.) Jr. Clerks ...(no.) Jr. Typists ...(no.) Data Entry Operators, --(no.) Drivers---(no.) Attendant ---(Peon and --(no.) Watchman on urgent basis. The requirement of the Department may further increase or decrease marginally, during the period of initial contract also and he tenderer would have to provide additional manpower services, if required on the same terms and conditions.
6. The Manpower Service Provider will be bound by the details furnished by it to the Authority while submitting the tender or at subsequent stage. In case, any of such documents furnished by it is found to be false at any stage, it would be deemed to be a breach of terms of Agreement making it liable for legal action besides termination of the Agreement.
7. The Authority reserves the right to terminate the Agreement during initial period also after giving 15 days notice to the Manpower Service Provider.
8. The persons deployed shall be required to report for work at 10.00 AM to the Under Secretary or Deputy Secretary or such other Officer as may have been kept in charge of the Office Establishment of the office concerned and would leave at 5.00 P.M. and may also required to work beyond 5.00 PM for which he would not be paid any extra remuneration. In case, the person deployed remains absent on a particular day or comes late/ leaves early on three occasions, proportionate deduction from the remuneration for one day will be made.



9. In case the person deployed is asked to work beyond 8 PM, he/she shall be entitled to late sitting-cum-refreshment compensation of Rs. 50/- (fifty) per day.
10. The person deployed may be called on holidays to attend duty and shall be paid extra remuneration as per rates approved by this office on attending such duty.
11. The Manpower Service Provider shall nominate a coordinator who shall be responsible for immediate interaction with the Department so that optimal services of the persons deployed could be availed without any disruption.
12. The entire financial liability in respect of manpower services deployed in the Department or Office concerned shall be that of the Manpower Service Provider and the Department or Office concerned will in no way be liable. It will be the responsibility of the Manpower Service Provider to pay to the person deployed a sum not less than the minimum rate quoted in the financial bid to pay to the person deployed a sum not less than the minimum rate quoted in the financial bid and adduce such evidence as may be required by the Department or Office concerned.
13. For all intents and purposes, the Manpower Service Provider shall be the "Employer" within the meaning of different Rules & Acts in respect of manpower so deployed. The persons deployed by the Manpower Service Provider shall not have any claim whatsoever like employer and employee relationship against the Department or Office concerned.
14. The Manpower Service Provider shall be solely responsible for the redressal of grievances or resolution of disputes relating to persons deployed. The Department shall, in no way, be responsible for settlement of such issues whatsoever. In case the grievances of the deployed person are not attended to by the Manpower Service Provider the deployed person can place their grievance before a Joint Committee consisting of a representative of the Department or Office concerned and an Authorised representative of the Manpower Service provider.
15. The Department shall not be responsible for any financial loss or any injury to any person deployed by the Manpower Service Provider in the course of their performing the functions/duties or for payment towards any compensation.
16. The persons deployed by the Manpower Service Provider shall not claim nor shall be entitled to pay, perks and other facilities admissible to regular/confirmed employees during the currency or after expiry of the Agreement.

17. In case of termination of this Agreement on its expiry or otherwise, the persons deployed by the Manpower Service Provider shall not be entitled to and shall have no claim for any absorption in regular or other capacity.
18. The person deployed shall not claim any benefit or compensation or absorption or regularization of deployment with office under the provision of rules and Acts. Undertaking from the person deployed to this effect shall be required to be submitted by the Manpower Service Provider.
19. The Manpower Service Provider must be registered with the concerned Government Authorities, i.e. Labour Commissioner, Provident Fund Authorities, Employees State Insurance Corporation etc. and a copy of the registration should be submitted. The Manpower Service Provider shall comply with all the legal requirements for obtaining License under Contract Labour (Regulations and Abolition) Act, 1970 is any, at his own part and cost.\*
20. The Manpower Service Provider shall provide a substitute well in advance if there occurs any probability of the person leaving the job due to his/her own personal reasons. The payment in respect of the overlapping period of the substitute shall be the responsibility of the Manpower Service Provider. The Manpower Service Provider shall be responsible for contributions towards Provident Fund and Employees State Insurance, wherever applicable.
21. The persons deployed by the Manpower Service Provider should have good police records and no criminal case should be pending against them.
22. The persons deployed should be polite, cordial and efficient while handling the assigned work and their actions should promote good will and enhance the image of the Department or office concerned. The Manpower Service provider shall be responsible for any act of indiscipline on the part of the persons deployed.

## **LEGAL**

23. The persons deployed shall, during the course of their work be privy to certain qualified documents and information which they are not supposed to divulge to third parties. In view of this, they shall be required to take oath of confidentiality and breach of this condition shall make the Manpower Service Provider as well as the person deployed liable for penal action under the applicable laws besides, action for breach of contract.

24. The Manpower Service Provider shall be responsible for compliance of all statutory provisions relating to minimum wages payable to different types of worker in respect of the persons deployed by it in the Department or office concerned. The Department or office concerned shall have no liability in this regard.
25. The Manpower Service Provider shall also be liable for depositing all taxes, levies, Cess etc. on account of service rendered by it to the Department or office concerned to the concerned tax collection authorities, from time to time, as per the rules and regulations in the matter. Attested Xerox copies of such documents shall be furnished to the Department or office concerned.
26. The Manpower Service Provider shall maintain all statutory registers under the Law and shall produce the same, on demand, to the authority of the Department or office concerned or any other authority under Law.
27. The Tax deduction at Source (T.D.S.) shall be done as per the provisions of Income Tax Act/ Rules, as amended, from time to time and a certificate to this effect shall be provided by the Department or office concerned.
28. In case, the Manpower Service Provider fails to comply with any liability under appropriate law, and as a result thereof, the Department or the office concerned is put to any loss/ obligation, monetary or otherwise, the Department or the office concerned will be entitled to get itself reimbursed out of the outstanding bills or the Performance Security Deposit of the Manpower Service Provider, to the extent of the loss or obligation in monetary terms.
29. The Agreement is liable to be terminated because of non-performance, deviation of terms and conditions of contract, non-payment of remuneration of employed persons and non-payment of statutory dues. The Department or Office concerned will have no liability towards non-payment of remuneration to the persons employed by the Manpower Service Provider and the outstanding statutory dues of the service provider to statutory authorities. If any loss or damage is caused to the Department or Office concerned by the persons deployed, the same shall be recovered from the unpaid bills or adjusted from the Performance Security Deposit.

## **FINANCIAL**

30. The Technical Bid should be accompanied with an Earnest Money Deposit (EMD), refundable without interest, of (Rupees 0.5% of the contract value) in the form of Demand Draft/ pay Order drawn in favour of Under Secretary, W.R. Department, Rajiv Bhawan,

Secretariat, Bhubaneswar **failing which the tender shall be rejected out rightly.**

31. The Earnest Money Deposit in respect of the agencies which do not qualify the Technical Bid (First Stage)/ Financial Bid (Second competitive stage) shall be returned to them without any interest. **In case of successful tenderer if the agency fails to deploy the required manpower against the initial requirement within 30 days from date of placing the order the EMD shall stand forfeited without giving any further notice.**
32. The successful tenderer will have to deposit a security amount of Rs. \_\_\_\_\_ (one month employee cost including statutory dues) in the form of Fixed Deposit Receipt (FDR) made in the name of the agency but hypothecated to the Under Secretary, W.R. Department, Rajiv Bhawan, Secretariat, Bhubaneswar, covering the period of contract. In case, the contract is further extended beyond the initial period, the FDR will have to be accordingly renewed by the successful tenderer.
33. The successful tender will have to deposit a Performance Security Deposit of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) only in the form of Bank Guarantee from only Nationalized Bank drawn in favour of the Authority covering the period of contract. In case, the contract is further extended beyond the initial period, the Bank guarantee will have to be accordingly renewed by the successful tenders. The amount of performance security deposit is to be determined by the Authority taking into account the contractual obligation of the manpower service provider.
34. In case of breach of any terms and conditions attached to this agreement, the Performance Security Deposit of the Manpower Service Provider shall be liable to be forfeited besides annulment of the Agreement.
35. The Manpower Service Provider shall raise the bill, in triplicate, along with attendance sheet duly verified by the Department or Office concerned in respect of the persons deployed and submit the same to the prescribed authority in the first week of the succeeding month. As far as possible the payment will be released by the second week of the succeeding month.
36. The claims in bills regarding Employees State Insurance, Provident Fund and Service Tax etc. should be necessarily accompanied with documentary proof pertaining to the concerned bill month. A requisite portion of the bill or whole of the bill amount shall be held up till such proof is furnished, at the discretion of the Department or Office concerned.
37. The amount of penalty calculated @ Rs. 100 per day on account of delay, if any, in providing a suitable substitute for the period beyond

three working days by the Manpower Service Provider shall be deducted from its monthly bill in the succeeding month.

38. The Authority reserves the right to withdraw or relax any of the terms and condition mentioned above so as to overcome the problem encountered at a later stage.
39. In the event of any dispute arising in respect of the clauses of the agreement the same shall be resolved through negotiation. Alternatively the dispute shall be referred to the next higher authority or controlling officer for his decision and the same shall be binding on all parties.
40. All disputes shall be under the jurisdiction of the court at the place where the headquarters of the authority, who has executed the agreement, is located.
41. The successful bidder will enter into an agreement with this Department for supply of suitable and qualified manpower as per requirement of this Department on the above terms and conditions.

## **DOCUMENTS TO BE PROVIDED WITH THE TECHNICAL BID**

1. Application – Technical Bid;
2. Attested copy of registration of agency;
3. Certified copy of the statement of bank account of agency for the last three years;
4. Attested copy of PAN/GIR Card;
5. Attested copy of the latest IT return filed by agency;
6. Attested copy of Service Tax registration certificate;
7. Attested copy of the P.F. registration letter/ certificate;
8. Attested copy of the E.S.I. registration letter/ certificate;
9. Certificate documents in support of the Financial turnover of the agency;
10. Certificate documents in support of entries in column 13 of Technical Bid application;
11. Copy of the terms and conditions at pages.....in Tender Document with each page duly signed and sealed by the authorized signatory of the agency in token of their acceptance.

## **DOCUMENTS TO BE SUBMITTED BY THE SUCCESSFUL AGENCY BEFORE DEPLOYMENT OF MANPOWER**

1. List of Manpower short listed by agency for deployment in W.R. Department, containing full details i.e. date of birth, marital status, address, educational qualification etc.
2. Bio-data of all persons.
3. Any other document considered relevant.

## **AGREEMENT**

This Agreement is made on this \_\_\_\_\_ day of \_\_\_\_\_ between the Governor of Odisha represented by \_\_\_\_\_, here-in-after referred to as the "Authority" which expression shall, where the context so requires or admits, also include its successors or assignees of the one part;

### **And**

M/s \_\_\_\_\_ represented by Sri \_\_\_\_\_, hereinafter called the "Manpower Service Provider" which expression shall, where the context so requires or admits, also include its successors or assignees of the other part.

Whereas, the "Authority" desires that the services of " \_\_\_\_\_ " are required in \_\_\_\_\_ Department / Office;

And whereas the "Manpower Service Provider" has offered its willingness to the same in conformity with the Provisions of the agreement;

And whereas the "Authority" has finalised the rate as per the terms and conditions of the agreement to the "Manpower Service Provider".

**Now this agreement witnesses as below :-**

1. That the Annexure containing the Terms and Conditions shall be deemed to form and to be read and construed as part of this agreement.
2. That in consideration of the payment to be made by the "Authority" to the "Manpower Service Provider", the "Manpower Service Provider" hereby agrees with the "Authority" to provide personnel to be engaged as "\_\_\_\_\_ " in the \_\_\_\_\_ (name of the Department /Office) in conformity with the provisions of the Terms and Conditions .
3. That the "Authority" hereby further agrees to pay the "Manpower Service Provider" the contract price at the time and in the manner prescribed in the said Terms and Conditions.
4. That in the event of any dispute that may arise it shall be settled as per the Terms and Conditions of the contract.
5. That this agreement is valid upto \_\_\_\_\_

**IN WITNESS WHEREOF** the parties have caused their respective common seals to be here unto affixed or have here unto set their respective hands and seals on the day and year first written above.

**Signature of the Officer  
authorised to sign  
On behalf of  
Manpower Service Provider**

**Signature of the Authority  
An officer acting in the  
premises for and on  
behalf of the  
Governor of Orissa**

***In the presence of witness :-***

**Witness**

1. Name \_\_\_\_\_  
Address \_\_\_\_\_

2. Name \_\_\_\_\_  
Address \_\_\_\_\_

**Witness**

1. Name \_\_\_\_\_  
Address \_\_\_\_\_

2. Name \_\_\_\_\_  
Address \_\_\_\_\_



## **ANNEXURE**

### **TERMS & CONDITIONS OF THE AGREEMENT**

1. The Agreement shall commence from \_\_\_\_\_ (date) and shall continue till \_\_\_\_\_ (date) unless it is curtailed or terminated by the authority owing to deficiency of service, sub-standard quality of manpower deployed, breach of contract etc. or change in requirements.
2. The Agreement shall automatically expire on \_\_\_\_\_ (date) unless extended further by the mutual consent of the Manpower Service Provider and the Authority.
3. The Agreement may be extended, on the same terms and conditions or with some additions/ deletions/ modifications for a further specific period mutually agreed upon by the Manpower Service Provider and the Authority.
4. The Manpower Service Provider shall not be allowed to transfer, assign, pledge or subcontract its rights and liabilities under this Agreement to any other agency or organisation by whatever name be called without the prior written consent of the Authority.
5. The Manpower Service Provider will be bound by the details furnished by it to the Authority while submitting the tender or at subsequent stage. In case, any of such documents furnished by it is found to be false at any stage, it would be deemed to be a breach of terms of Agreement making it liable for legal action besides termination of the Agreement.
6. The authority reserves the right to terminate the Agreement during initial period also after giving 15 days notice to the Manpower Service Provider.
7. The persons deployed shall be required to report for work at 10.00 AM to the Under Secretary or Deputy Secretary or such other Officer as may have been kept in charge of the Office Establishment of the Office as may have been kept in charge of the Office Establishment of the Office concerned and would leave at 5.00 P.M and may also be required to work beyond 5.00 P.M for which he would be paid any extra remuneration. In case, the person deployed remains absent on a particular day or comes late / leaves early on three occasions, proportionate deduction from the remuneration for one day will be made.
8. In case the person deployed is asked to work beyond 8 PM he/she shall be entitled to late sitting-cum-refreshment compensation of Rs.50/-(fifty) per day.
9. The person deployed may be called on holidays to attend duty and shall be paid extra remuneration as per rates approved by this office on attending such duty.

10. The Manpower Service Provider shall nominate a coordinator who shall be responsible for immediate interaction with the Department so that optimal services of the persons deployed could be availed without any disruption.

11. The entire financial liability in respect of manpower services deployed in the Department or Office or concerned shall be that of the Manpower Service Provider and the Department or Office concerned will in no way be liable. It will be the responsibility of the Manpower Service Provider to pay to the person deployed a sum not less than the minimum rate quoted in the financial bid and adduce such evidence as may be required by the Department or Office concerned.

12. For all intents and purposes, the Manpower Service Provider shall be the "Employer" within the meaning of different Rules & Acts in respect of manpower so deployed. The persons deployed by the Manpower Service Provider shall not have any claim whatsoever like employer and employee relationship against the Department or Office concerned.

13. The Manpower Service Provider shall be solely responsible for the redressal of grievances or resolution of disputes relating to persons deployed. The Department shall, in no way, be responsible for settlement of such issues whatsoever. In case the grievances of the deployed person are not attended to by the Manpower Service Provider the deployed person can place their grievance before a Joint Committee consisting of a representative of the Department or Office concerned and an Authorized representative of the Manpower Service Provider.

14. The Department shall not be responsible for any financial loss or any injury to any person deployed by the Manpower Service Provider in the course of their performing the functions/duties, or for payment towards any compensation.

15. The persons deployed by the Manpower Service Provider shall not claim nor shall be entitled to pay, perks and other facilities admissible to regular/confirmed employees during the currency or after expiry of the Agreement.

16. In case of termination of this Agreement on its expiry or otherwise, the persons deployed by the Manpower Service Provider shall not be entitled to and shall have no claim for any absorption in regular or other capacity.

17. The person deployed shall not claim any benefit or compensation or absorption or regularization of deployment with office under the provision of rules and Acts. Undertaking from the person deployed to this effect shall be required to be submitted by the Manpower Service Provider.

18. The Manpower Service Provider must be registered with the concerned Govt. Authorities, i.e Labour Commissioner, Provident fund Authorities, Employees State Insurance Corporation etc. and copy of the registration should be submitted. The Manpower Service Provider shall comply with all the legal requirements for obtaining License under Contract Labour

(Regulation and Abolition) Act, 1970 if any, at his own part and cost, if required under the Act.

19. The Manpower Service Provider shall provide a substitute well in advance if there occurs any probability of the person leaving the job due to his/her own personal reasons. The payment in respect of the overlapping period of the substitute shall be the responsibility of the Manpower Service Provider. The Manpower Service Provider shall be responsible for contributions towards Provident Fund and Employees State Insurance, wherever applicable.

20. The persons deployed by the Manpower Service Provider should have good police records and no criminal case should be pending against them.

21. The person deployed should be polite, cordial and efficient while handling the assigned work and their actions should promote good will and enhance the image of the Department or office concerned. The Manpower Service Provider shall be responsible for any act of indiscipline on the part of the persons deployed.

22. The persons deployed shall, during the course of their work be privy to certain qualified documents and information which they are not supposed to divulge to third parties. In view of this, they shall be required to take oath of confidentiality and breach of this condition shall make the Manpower Service Provider as well as the person deployed liable for penal action under the applicable laws besides, action for breach of contract.

23. The Manpower Service Provider shall be responsible for compliance of all statutory provisions relating to minimum wages payable to different types of workers in respect of the persons deployed by it in the department or office concerned. The Department or office concerned shall have no liability in this regard.

24. The Manpower Service Provider shall also be liable for depositing all taxes, levies, Cess etc. on account of service rendered by it to the Department or office concerned to the concerned tax collection authorities, from time to time, as per the rules and regulations in the matter. Attested Xerox copies of such documents shall be furnished to the Department or office concerned.

25. The Manpower Service Provider shall maintain all statutory registers under the Law and shall produce the same, on demand, to the authority of the Department or office concerned or any other authority under Law.

26. The Tax deduction at source (T.D.S) shall be done as per the provisions of Income Tax Act / Rules, as amended, from time to time and a certificate to this effect shall be provided by the Department or office concerned.

27. In case, the Manpower Service Provider falls to comply with any liability under appropriate law, and as a result thereof, the Department or the office

concerned is put to any loss / obligation, monetary or otherwise, the Department or the office concerned will be entitled to get itself reimbursed out of the outstanding bills or the Performance Security Deposit of the Manpower Service Provider, to the extent of the loss or obligation in monetary terms.

28. The Agreement is liable to be terminated because of non-performance, deviation of terms and conditions of contract, non-payment of remuneration of employed persons and non-payment of statutory dues. The Department or Office concerned will have no liability towards non-payment of remuneration to the persons employed by the Manpower Service Provider and the outstanding statutory dues of the service provider to statutory authorities. If any loss or damage is caused to the Department or Office concerned by the persons deployed, the same shall be recovered from the unpaid bills or adjusted from the Performance Security Deposit.

29. In case of breach of any terms and conditions attached to this agreement, the Performance Security Deposit of the Manpower Service Provider shall be liable to be forfeited besides annulment of the Agreement.

30. The manpower Service Provider shall raise the bill, in triplicate, along with attendance sheet duly verified by the Department or Office concerned in respect of the persons deployed and submit the same to the prescribed authority in the first week of the succeeding month. As far as possible the payment will be released by the second week of the succeeding month.

31. The claim in bills regarding Employees State Insurance, Provident Fund and Service Tax etc. should be necessarily accompanied with documentary proof pertaining to the concerned bill month. A requisite portion of the bill or whole or the bill amount shall be held up till such proof is furnished, at the discretion of the Department or Office concerned.

32. The amount of penalty calculated @ Rs. 100 per day on account of delay, if any, in providing a suitable substitute for the period beyond three working days by the Manpower Service Provider shall be deducted from its monthly bills in the succeeding month.

33. The Authority reserves the right to withdraw or relax any of the terms and condition mentioned above so as to overcome the problem encountered at a later stage.

34. In the event of any dispute arising in respect of the clauses of the agreement the same shall be resolved through negotiation. Alternatively the dispute shall be referred to the next higher authority or controlling officer for his decision and the same shall be binding on all parties.

35. All disputes shall be under the jurisdiction of the court at the place where the headquarters of the authority, who has executed the agreement, is located.

## **FINANCE DEPARTMENT**

**\* \* \***

### **OFFICE MEMORANDUM**

**No. 49660 /F., dated                      Bhubaneswar the 1<sup>st</sup> December, 2010**  
**WF-I-(W)-15/2010**

**Sub: Recovery of proportionate charges on percentage basis towards cost of establishment in respect of public works executed through Government Departments.**

Currently proportionate charges are being levied broadly on the basis of principles enunciated in the Central Public Works Accounts Code. However, in the meanwhile, the CPWD in Office Memorandum No. DGW/MAN/134 dated 16<sup>th</sup> March, 2006 have done away with the levy of proportionate charges on works for which Central Government are providing funds. Keeping this development in view the State Government have decided that no proportionate charges shall be levied w.e.f. 1.4.2011 on all works for which funds are provided in the Budget. Accordingly, the estimates of ongoing work shall be revised in respect of the balance work to be executed on or after 1.4.2011 and no proportionate charges shall be levied thereon.

2. In respect of Contribution and Deposit Work to be executed on behalf of other Government, Non-Government bodies & individuals etc. on turnkey basis, proportionate charges shall be levied @ 10% towards establishment charges. This revised rate would be applicable to new works to be taken up on or after 1.4.2011. The estimate for all such works shall include the revised percentage rate of proportionate charges towards cost of establishment only.

3. In case the PSUs and other Agencies wish to entrust only some components of the Project execution to the State Government's Departments in charge of the Public Works, the percentage of proportionate charges will be levied as follows:

<b>Components of Work</b>	<b>Percentage rate of Establishment Charges</b>
1. Preparation of Preliminary sketches	1/2 %
2. Preparation of detailed working drawings	1 %
3. Preparation of preliminary estimates	1/2 %
4. Preparation of detailed estimates/scrutiny of estimates/ scrutiny of bills /approval of plan	1 %
5. Preparation of Structural designs / technical sanction.	1 %
6. Execution	6 %
<b>TOTAL</b>	<b>10 %</b>

4. All previous orders in this regard including Works Department Letter No. 7411/W dated 23.4.2003 would stand modified to this extent.

5. Administrative Departments, Controlling Officers and Divisional Officers entrusted with execution of works / projects are advised to ensure that the estimates are prepared / revised and proportionate charges are levied in accordance with the instructions contained in the previous paragraphs.

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

**FINANCE DEPARTMENT**

\*\*\*\*

**No. WF-I(W)-16/2010\_50394\_/F**

**OFFICE MEMORANDUM**

**Bhubaneswar, the 06.12.10**

**Sub : Procedure for acceptance of tenders for public works in cases where the tender premium exceeds 10%.**

Procedure for acceptance of tenders for public works, in cases where the tender premium exceeds 10%, was prescribed in Finance Department's Office Memorandum No. WF-I-94/98-45319/F., dated October 29, 1998. As per the existing procedure, in case the estimated cost of the work exceeds ` 50.00 lakh or more and the tender value exceeds the estimated cost by 10% or more, prior concurrence of Finance Department is required for acceptance of the tender by the competent authority. During the past 12 years, the cost of materials as well as labour has increased manifold. Furthermore, para 6.3.15 of the OPWD Code Volume-I has also been amended, vide letter No. 8310, dated May 17, 2006 of the Works Department, enhancing the financial powers of the designated authorities for acceptance of tenders for public works. Keeping in view the current market price of materials and labour as well as the enhanced delegation of powers, it is considered necessary to revise the threshold financial limit, prescribed in the aforesaid office memorandum of the Finance Department, where prior concurrence of Finance Department is mandatory.

2. Since the State Government intends to ensure that public works are executed without time and cost overrun, it is necessary that decisions are taken on the tenders expeditiously within the time limits prescribed in the OPWD code. Accordingly, it is decided, after careful consideration, that henceforth the following procedure shall be followed by the competent authorities before accepting the tenders in case the tendered value of the work exceeds the estimated cost by 10% or more.

- (i) In respect of works costing Rs. 5.00 crore or more, as per the current Schedule of Rate (SoR), prior concurrence of Finance Department shall be obtained by the Administrative Department before awarding the contract. While recommending such cases to the Finance Department, the tender committee as well as the Administrative Department should exercise due diligence and record specific justification for accepting the proposal.
  - (ii) In respect of works costing above Rs. 1.00 crore but less than Rs.5.00 crore as per the current SoR, approval of the Administrative Department should be obtained by the tender accepting authority before awarding the contract.
  - (iii) In respect of works costing up to Rs. 1.00 crore, as per the current SoR, prior approval of the next higher authority should be obtained by the tender accepting authority before awarding the contract.
  - (iv) In case the estimate of the work was prepared on the basis of the old SoR, it should be revised on the basis of the current SoR for arriving at the notional revised estimated cost. The notional revised estimate should be compared with the tendered value in order to determine the tender premium and in case the tender premium exceeds 10%, the procedure mentioned above should be followed before awarding the contract.
3. These guidelines will be applicable to all works including the works under the externally aided projects. Earlier instructions issued in this regard stand modified accordingly.
4. These instructions shall come into force with immediate effect.

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



## FINANCE DEPARTMENT

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No. 50415(225) /F., Dated **06.12.2010**  
**BT-I-26/2010**

To

All Departments of Government/  
All Heads of Department

**Sub:** *Admissibility of Expenditure relating to the provisions made in the Supplementary Statement of Expenditure for the year 2010-11 and expeditious action to utilize the funds in time.*

Sir,

The undersigned is directed to say that the demands contained in the Supplementary Statement of Expenditure 2010-11 have been approved by the Legislature and Appropriation Bill has been enacted. Expenditure in terms of the provision in the Supplementary statement of Expenditure is now admissible and can be incurred observing all formalities and subject to the restrictions and stipulations contained in F.D. letter No. 33613(225)/F dt. 02.08.2010 (Regulation of Expenditure out of the Annual Budget for the year 2010-11 and Letter No. 43197(225)/F dt. 08.10.2010 (Revised Estimate for 2010-11 and Budget Estimate for 2011-12).

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

- i) Advance taken from Odisha Contingency Fund should be recouped by **24.12.2010** and compliance reported to Finance Department by **31.12.2010**. The allotment against recoupment of advance from Odisha Contingency Fund need not be issued to the Drawing & Disbursing Officers. Only the sanction order showing the recoupment be sent to the Principal A.G. ( A&E) Odisha for adjustment of the advance.
- ii) The total allotment including Supplementary provision should be distributed among the Drawing & Disbursing Officers by **31.12.2010** or at the latest by **31.01.2011** in case of re-appropriation or additional allotment.
- iii) Supplementary linked surrender and re-appropriation to be completed by **24.12.2010** and reported to Finance Department by **31.12.2010**.
- i) Distribution of allotment through treasury portal should be completed by **31.12.2010** and in case of re-appropriation of funds the allotment may be distributed by **31.01.2011**.
- ii) The process of issue of sanction orders for release of funds as well as surrender of provisions should be completed by **31.01.2011** so as to avoid rush of expenditure in the last month of the financial year.

- iii) 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 2010-11 shall be **10<sup>th</sup> March, 2011** for claims under other contingencies, machinery, equipment, vehicle, share capital, subsidy loans and **16<sup>th</sup> March, 2011** for other claims.
- iv) 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.
- v) Budgetary funds shall, in no case, be transferred to Civil Deposit.
- vi) Wherever Supplementary schedules have been admitted with the stipulations like subject to post budget scrutiny, release of central assistance, prior clearance of P & C Department, Finance Department etc., those have to be complied with before release of additional provision made in the Supplementary Statement of Expenditure.
- vii) Top priority shall be given to expedite expenditure in respect of
  - o Capital Outlay for creation of capital assets
  - o Social Sector Expenditure and expenditure for maintenance of capital assets
  - o Funds provided for completion of projects under Zero Based Investment Review
  - o Central Share and State Share of CSP
  - o Central Grant under Central Plan
  - o Outlays provided for RIDF/AIBP/EAP/JNNURM/Rural Health Mission/NREGS and other resource tied up schemes.

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

- v) It is seen that despite repeated instructions issued by Finance Department from time to time, Administrative Departments are not issuing re-appropriation orders in respect of Supplementary provision taken by locating savings within their demand which creates a lot of difficulties for matching the expenditure against the actual budget provision and the final grant. The Administrative Department are therefore, instructed to adhere to the deadlines regarding re-appropriation of funds indicated in the preceding paragraph. They are also required to surrender the provisions indicated in the supplementary statement of expenditure, 2010-11. Both the actions are to be completed by 31.12.2010. In case of default, the Controlling Officers of the concerned Department shall be liable for excess expenditure, wrong booking of expenditure, non-surrender of savings taken etc. and there is every possibility that such adverse comments may find place in the Report of C & AG.
- vi) The detailed DDO-wise Budget Allotments in respect of the provisions made in the Supplementary Statement of Expenditure 2010-11 is to be distributed through Odisha

Treasury Portal- <https://www.orissatreasury.gov.in> in order to enable the Treasuries / Special Treasuries /Sub-Treasuries to check the bills against budgetary allotment through iOTMS. The allotment relating to object heads and detailed heads should be distributed through the Odisha Treasury Portal by 31.12.2010 in case of re-appropriation of funds by 31.01.2011. 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.

- vii) All Administrative Departments are requested to adhere to the following time schedule for verification and reconciliation of Departmental Receipt Expenditure Figures for 2010-11 with those of AG (A&E), Orissa communicated in Finance Department letter No. 33463 (225)/F., dt. 31.07.2010.

<b>Month/ Quarter</b>	<b>The date fixed for verification</b>
April-June, 2010	<b>31.08.2010</b>
July, 2010	<b>30.09.2010</b>
August, 2010	<b>29.10.2010</b>
September, 2010	<b>30.11.2010</b>
October, 2010	<b>31.12.2010</b>
November, 2010	<b>31.01.2011</b>
December, 2010	<b>28.02.2011</b>
January, 2011	<b>31.03.2011</b>
February, 2011	<b>28.04.2011</b>
March, 2010	<b>05.06.2011</b>

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

**Yours faithfully,**

**Sd/-**

**Addl. Secretary to Government**

## **FINANCE DEPARTMENT**

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No. 3452 /F., Dated **29.01.11**  
**BT-III-PD-22/10**

### **OFFICE MEMORANDUM**

**Sub: Banking arrangement with UCO Bank, Government Secretariat Branch for repayment and interest payment as well as receipt of loans from NABARD through Real Time Gross Settlement ) RTGS system of Reserve Bank of India.**

Government in Finance Department, after careful consideration, have decided to make the following Banking arrangement with UCO Bank, Government Secretariat Branch, Bhubaneswar so as to receive all loans from National Bank for Agriculture and Rural Development (NABARD) and make payment of interest and repayment towards the loans so received through Real Time Gross Settlement (RTGS) of the Reserve Bank of India. It is hereby notified for guidance of all concerned.

1. Separate Zero balance current account for deposit of the loan availed from NABARD & repayment and interest payment there from is to be opened in UCO Bank, Government Secretariat Branch (UCO Bank) by the DDO of Finance Department.
2. Repayment / Interest payment is to be made from this account by way of drawal of the amount from the Treasury / Bank. The amount after drawal will be paid by transfer credit to this account. Similarly, on receipt of the loan by means of electronic transfer, the proceeds will also be first credited to this account.
3. While presenting the Bill in the Treasury, the DDO is to send a requisition/ advice for payment of the proceeds of the Bill to the designated account and simultaneously send another advice to the Bank for remittance of the amount through RTGS to the designated Bank account of NABARD indicating the bank account No. Name and address of the bank and RTGS No. of the bank, Branch and similar particulars of the designated account of the DDO with UCO bank along with the RTGS No. will be intimated to NABARD for remittance of the loan by NABARD to the designated account of the DDO.
4. After the amount is drawn from the Treasury and credited to this account, the UCO bank is to remit the amount to NABARD through RTGS as per the advice for repayment /interest payment.
5. After settlement of the remittance transaction, the proof of payment to the NABARD through RTGS is to be provided to the DDO by the UCO Bank.

6. Similarly, in case of loan released from NABARD, on receipt of the intimation/ Time Promissory Note, if any, regarding release of the loan amount, chalan for the amount duly prepared is to be sent to the Treasury/ Bank indicating the detailed accounting heads for credit in the State Government account. The Treasury Officer is to enface the chalan with advice to the bank to accept the deposit and then hand over the same for transmission to the UCO Bank. The UCO Bank is to credit the amount into the State Government account by contra debit to the designated account of the DDO, after funds are received in the said designated account of the DDO through RTGS from NABARD and send a copy of the chalan to the DDO with usual endorsement regarding receipt of the amount in Government account.
7. The time limit for remittance of the amount to NABARD in case of repayment and interest payment as well as receipt of loan released by NABARD in Government account is to be T+1 as prescribed by Reserve Bank of India and Government of India.
8. At the end of each month, the Bank should provide a statement indicating receipt and disbursement made from the designated account of the DDO and update the pass book.

This arrangement will take effect from the date of opening of the account by the DDO of Finance Department with UCO Bank, Government Secretariat Branch, Bhubaneswar.

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

## FINANCE DEPARTMENT

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No. 4535(225)/F., Dated 5<sup>th</sup> February, 2011  
WM-24/10

From

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

To

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

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

*Ref: Finance Department Circular No. 33613 (225)/F dt. 02.08.2011 & 50415(225)/F dt. 06.12.2010.*

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. Rush of expenditure in the month of March defeats the objective of efficient and economic use of resources. It may also lead to unproductive and wasteful expenditure. However, keeping in view the difficulties faced by different Departments it has been decided to further **extend the deadline for completion of all formalities for issue of allotment, sanction and release of funds. Re-appropriation of funds, surrender of provisions and drawal of funds as stipulated below.**

The Administrative Departments are therefore impressed upon to strictly adhere to these deadlines.

Sl. No.	Items	Previous Deadline with Ref. to Para No. of F.D. Letter No. 50415(225)/F Dt. 06.12.2010	Revised Deadline
1	Issue of Sanction Orders for release of funds.	31.01.2011 {Para-2(v)}	19.02.2011
2	Re-appropriation of funds and issue of allotment	31.01.2011{Para-2 (iv)}	19.02.2011
3	Online transmission of Allotment data to Treasury Portal (iOTMS)	31.12.2010/31.01.2011 {Para-2(iv)&3(ii)}	23.02.2011
4	Surrender of un-utilized funds	31.01.2011{ Para-2(v)}	28.02.2011

**3. Last date for submission of bills in Treasury : 10<sup>th</sup> March/ 15<sup>th</sup> March, 2011**

The last date for submission of bills to the Treasuries in the financial year 2010-11 would be **10<sup>th</sup> March, 2011 for claims under Other Contingency, Machinery, Equipment, Vehicle, Share Capital, Subsidy, Loan and 15<sup>th</sup> March 2011** for other claims. These deadlines are to be followed scrupulously. Accordingly, necessary expenditure sanction for these items/claims should be issued on or before the dead line for submission of bills.

**4. Last date for Requisition for Letter of Credit ; - 23<sup>rd</sup> February, 2011**

Requisition for Letter of Credit in respect of the Controlling Officers of the Engineering Departments should be furnished to Finance Department by the respective Administrative Departments by 23.02.2011 indicating the requirement of additional funds over and above the L.C. already authorized on the basis of approved Cash Management Plan after taking into consideration, augmentation / reduction of funds at the Supplementary stage or through re-appropriation. **No request for issue of Letter of Credit will be entertained in Finance Department after 23.02.2011**, except in very exceptional cases for which the concerned Departments are to furnish convincing reasons.

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

(ii) As stipulated in Finance Department letter No. 33355/F, dated 30.7.2010 the undrawn balance of Civil Deposits made during 2000-2005 will lapse on 01.04.2011. The manner of withdrawal from Civil Deposits during the period from 2000-2001 to 2009-2010 has been prescribed in paragraphs 5 & 6 of the aforesaid Finance Department circular. In case concurrence of Finance Department is necessary for withdrawal of money from Civil Deposits, **the Administrative Departments should submit the proposal to Finance Department before 15.02.2011. Finance Department will not accept any proposal for sanction of funds and release from Civil Deposit after 15.02.2011.**

6. Under the Orissa Treasury Management System (OTMS), all the Treasuries are connected to the Central Location at the Directorate of Treasuries & Inspection, Orissa, Bhubaneswar and the transactions are controlled by the System itself. The OTMS does not provide for any backlog processing of transactions at any stage. As such exactly after 12.00 Midnight of 31<sup>st</sup> March 2011, which is technically the end of the current financial year 2010-11, the system would automatically disable all the allotments for 2010-11 across the State as a whole for the financial year 2010-11 and it would not be possible at all to carry out any transaction, relating to the budget of 2010-11 after that. Besides the centralized and computerized payment procedure of the Agency Banks under the Core Banking System may not

accept last minute transactions. Hence, the Controlling Officers and DDOs 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 31<sup>st</sup> March, 2011.

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

8. The Budgetary provision for Relief Expenditure should be released fully in time by issue of allotment according to the deadline fixed i.e. 19.02.2011. Drawal of funds as per the allotment issued should be ensured by presentation of bills in the Treasury (by 15.03.2011) and filing of requisition for LC ( by 23.02.2011) as per the deadlines stipulated above.

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

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

**Yours faithfully,**

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



**MATTERS RELATING  
TO  
COMMERCIAL TAXES**



**FINANCE DEPARTMENT**

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**No. CTA-43/10-33566(225)/F.,      Dated : 02.08.2010**

**To**

**All Departments of Government  
All Heads of Department**

**Sub: Payment of Profession Tax.**

As per the provisions of the Orissa State Tax on Professions, Trades, Callings and Employment Act, 2000, every person engaged in any profession/ trade / calling / employment shall be liable to pay tax to the Government at the rate specified in the Schedule. The tax payable by any person earning a salary or wages is to be deducted by his/ her employer from the salary/wages payable to such person before it is paid to him / her and such employer is liable to pay tax on behalf of all such employees.

2. In the meanwhile, certain amendments have been made in the Schedule to the Act to rationalise the rate of tax in respect of different class of assesses including salary and wage earners by issue of Finance Department Notification No. 31801-CTA-43/2010-F., Dt. 21.07.2010 as published in the Extraordinary issue No. 1187 of the Orissa Gazette dated 01.08.2010. The amendments made in the Schedule shall come into force w.e.f. 1<sup>st</sup> August, 2010. A copy of Finance Department Notification No. 31801-CTA-43/2010-F., Dt. 21.07.2010 published in the Gazette is enclosed for information and necessary action.

3. This may be brought to the notice of all sub-ordinate offices under their administrative control for information and necessary compliance thereon.

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

**FINANCE DEPARTMENT  
NOTIFICATION  
The 30<sup>th</sup> September, 2010**

**S.R.O. No. 428/2010-** In exercise of the powers conferred by sub-section (1) of Section – 75 of the Orissa Value Added Tax Rules, 2004 (Orissa Act 4 of 2005) and in supersession of the notification of the Government of Orissa in the Finance Department No. 17797, dated the 4<sup>th</sup> April, 2005, the State Government do hereby direct that, no person shall transport from any railway station, as annexed to in the SCHEDULE, any consignment of goods specified in Schedule-B and C of the said Act when the value of such consignment exceeds Rs. 5000/- but excluding those which are his personal effects or household goods, except in accordance with the conditions prescribed in Rule-84 of the Orissa Value Added Tax Rules, 2005.

Explanation – Railway Station means and shall include the private sidings locate in factory and mines premises.

**SCHEDULE**

<b>Sl. No.</b>	<b>Name of the Railway Station</b>	<b>District</b>
1.	Cuttack	Cuttack
2.	Sambalpur	Sambalpur
3.	Berhampur	Ganjam
4.	Rayagada	Rayagada
5.	Bargarh	Bargarh
6.	Jharsuguda	Jharsuguda
7.	Rourkela	Sundargarh
8.	Kantabanjhi	Bolangir
9.	Puri	Puri
10.	Khurda Road	Khurda
11.	Bhubaneswar	Khurda
12.	Jajpur-Keonjhar Road	Jajpur
13.	Bhadrak	Bhadrak
14.	Balasore	Balasore
15.	Bolangir	Bolangir
16.	Bansapani	Keonjhar
17.	Jorudihi	Keonjhar
18.	Barbil	Keonjhar
19.	Nayagarh	Nayagarh
20.	Barsuan	Sundergarh
21.	Sukinda Road	Jajpur
22.	Tamaka	Jajpur

**[No. 42161/F-CTC-15/2010/F]  
By order of the Governor**

**Sd/- S. Rout  
Under Secretary to Government**

**FINANCE DEPARTMENT**

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**No. CTA-57/10-48317(230)/F.,      Dated : 23.11.2010**

**From**

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

**To**

**All Departments of Government  
All Heads of Department**

**Sub: Principles to be observed in making purchases from outside State by Government Departments/Government Agencies.**

Finance Department had issued guidelines from time to time regarding principles to be followed in making purchases from outside the State. The said guidelines have been circulated vide F.D Memorandum No. WF-1-3/89-18860(210)/F dtd. 05.05.89, No. CTA-130/92-1897(225)/F dtd. 13.01.93, No. CTA-147/98-48625(230)/F dtd. 24.11.98 and No. CTA-50/2001-39386(273)/F dtd. 21.08.2002.

2. In the said guidelines, it is stipulated that in comparing the cost of an article, if purchased from within the State with the price of similar article if purchased from outside the State, the amount of Orissa Sales Tax(OST) now VAT should be deducted from the total cost since it accrues back as revenue to the State. If after such deduction, the cost of articles to be purchased within the State is not more than the cost including Central Sales Tax, transport and other charges of similar articles from outside the State, it would be economical to purchase articles within the State.

3. Earlier, Government Departments were entitled to avail concessional rate of CST in case of inter-state purchase of goods by furnishing Form -'D' under the CST Act. This facility of inter-state purchases by Government Departments against Form-'D' is no longer available as the same has been withdrawn w.e.f 1<sup>st</sup> April, 2007 by the Taxation Laws(Amendment) Act, 2007. Accordingly, rate of tax on inter-state purchases (purchase from outside the State) by Government Departments can go up from 4% to 12.5%. Hence, purchase of goods from outside the State by Government Departments is no

longer economical if such goods are available inside the State. Besides, purchase of goods from outside the State erodes the State's consumption base for taxation.

4. It has come to the notice of the Government that these instructions are not being followed by some Departments and sub-ordinate offices. It is, therefore, once again impressed upon all concerned that the above guideline at Para-2 should be strictly followed hereafter. It is further advised that if, in any case, after cost comparison of articles available inside the State with that of outside the State, a Government office decides to purchase goods from outside the State, the supplying dealer may be asked to supply the goods through billing by a branch office / a Sales Depot of the manufacture inside the State in order to protect State's consumption base for taxation.

5. These instructions will equally apply to statutory bodies, State Public Sector undertakings and Institutions. The sub-ordinate offices and the Public Sector Undertakings under the control of each Administrative Department may be suitably instructed.

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

## FINANCE DEPARTMENT

### NOTIFICATION

**The 30<sup>th</sup> November, 2010**

**S.R.O. No. 562/2010-** In exercise of the powers conferred by sub-rule(9) of rule-4 of the Orissa Value Added Tax Rules, 2005 and in supersession of all previous notification issued in this regard, the State Government do hereby reconstitute the Enforcement Ranges specified in column(2) of the Schedule below comprising the area of jurisdiction/circle mentioned in column(5) thereof against each such range over which an officer shall have to exercise his jurisdiction along with Enforcement Circles and Investigation Units of the Ranges noted against Column(3) and (4) respectively.

### SCHEDULE

Sl. No.	Name of the Enforcement Ranges	Enforcement Circles	Investigation Units	Area of Jurisdiction/ Circles
(1)	(2)	(3)	(4)	(5)
1	Cuttack	Cuttack	Cuttack-II Angul	Cuttack-II Jagatsinghpur Kendrapara Angul Dhenkanal
2.	Balasore	Balasore	Balasore Jajpur Raod Barbil	Mayurbhanj Balasore Bhadrak Keonjhar Jajpur Barbil
3.	Berhampur	Berhampur	Berhampur Puri	Ganjam-I Ganjam-II Bhanjanagar Phulbani Gajapati Puri Jatni Nayagarh Bhubaneswar-IV

<b>Sl. No.</b>	<b>Name of the Enforcement Ranges</b>	<b>Enforcement Circles</b>	<b>Investigation Units</b>	<b>Area of Jurisdiction/ Circles</b>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
4.	Sambalpur	Sambalpur	Sambalpur  Rourkela	Sambalpur-I Sambalpur-II Baragarh Deogarh Boudh Rourkela-I Rourkela-II
5.	Bhawanipatna	Bhawanipatna	Bhawanipatna  Bolangir  Jeypore	Kalahandi Nuapara Bolangir Kantabanjhi Sonepur Koraput Rayagada Malkangiri Nawarangpur
6.	Bhubaneswar	Bhubaneswar	Bhubaneswar	Bhubaneswar-I Bhubaneswar-II Bhubaneswar-III Cuttack-I East Cuttack-I West Cuttack-I Central Cuttack-I City

**[No. 49237/F-CTC-43/2010/F]**

**By order of the Governor**

**Sd/- S. Rout  
Under Secretary to Government**



## **FINANCE DEPARTMENT**

### **NOTIFICATION**

**The 15<sup>th</sup> December, 2010**

**S.R.O. No. 618/2010-** Whereas the facility of e-payment in commercial taxes has been introduced from January, 2010 and the said facility has been well patronised by the registered dealers of the State.

Now, therefore, in exercise the powers conferred by the 2<sup>nd</sup> proviso to sub-rule(1) of the rule-35 of the Orissa Value Added Tax Rules, 2005, the State Government having been satisfied that it is necessary so to do in public interest do hereby notify that following of dealers shall make payment of tax through electronic mode of payment only :-

1. With effect from 1<sup>st</sup> January, 2011 in case of the dealers whose records are assigned to the Large Tax Payers Units(LTUs) as notified by the Commissioner of Sales Tax, Orissa, under sub-rule(7) of rule-4 of the said rules.
2. With effect from 1<sup>st</sup> April, 2011 in case of the dealers whose annual Gross Turn Over is Rs. 40 lakhs or more during any of the preceding three years.

**[No. 51825-CTA-52/2010/F]**

**By order of the Governor**

**Sd/- S. Rout  
Under Secretary to Government**

## FINANCE DEPARTMENT

### NOTIFICATION

**The 30<sup>th</sup> December, 2010**

**S.R.O. No. 653/2010-** Whereas the State Government consider it necessary to relocate the existing Unified Checkgate at Kanaktora by shifting it to a new place at Govindpur in the District of Jharsuguda with a view to preventing evasion of tax under the Orissa Value Added Act, 2004;

Now, therefore, in exercise the powers conferred by sub-section(1) of Section 74 of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005) and in supersession of the notification of the Government of Orissa in the Finance Department No. 44967 dated 30<sup>th</sup> September, 1982, the State Government do hereby direct the setting up of a Checkgate and creation of a barrier at the place specified in column (2) of the schedule below with effect from 1<sup>st</sup> January, 2011.

#### SCHEDULE

Sl. No.	Place of location	Boundary
1.	Mouza – Govindpur Tahasil – Lakhanpur Khata No. – 66 Plot No. 158(Part) Area – 3.20 Acre(P) Kisam Police Station – Rengali District – Jharsuguda	North – National Highway-200 South – Plot No. 158(Government) East-Village Road Govt. Plot No. 242 West – Plot Nos. 155, 158(P) Land of Shri Raj Kumar Seth
<b>Barrier</b>		
2.	The barrier is proposed to operate at 45 Km from Jharsuguda and 25 Km from Kanaktora village which is the border village	

**[No. 53910-CTC-59/2010/F]**

**By order of the Governor**

**Sd/- S. Rout  
Under Secretary to Government**

**MATTERS RELATING  
TO  
ODISHA TREASURY CODE**



**FINANCE DEPARTMENT**

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No. 32295(40)/ F.,  
**TRD-13/2010**

Dated Bhubaneswar the 23.7.2010

**From**

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

**To**

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

**Sub: Online distribution of allotments through the Odisha Treasury Portal in the internet by all Departments to Controlling Officers and DDOs for the financial year 2010-11.**

Madam/Sir,

In inviting a reference to the subject mentioned above, I am directed to say that the Annual Budget for the year 2010-11 has been placed in the Orissa Legislative Assembly on 22.06.2010. Preparatory steps are necessary at all level for distribution of allotment for the year 2010-11. However, the expenditure can be incurred only after appropriation bill is enacted which will be duly communicated by Finance Department.

The distribution of allotment relating to salary related expenditure can be made in the iOTMS w.e.f 26.7.2010. As per the previous practice, Departments will distribute the allotment to the Controlling Officers and who in turn will allocate the same among the Drawing and Disbursing Officers using their respective user ID and Password. The provisions relating relating to other expenditure shall be available for distribution in the Orissa Treasury Portal after the enactment of the appropriation bill.

It may be further pointed out that the reports relating to the allotment for the DDOs will be available in the Orissa Treasury Portal ([www.orissatreasury.gov.in](http://www.orissatreasury.gov.in)) which can be accessed through the internet by all DDOs. The DDOs can take print out of the report relating to allotment and prepare and submit the bill accordingly to the Treasury. The Treasuries have been directed separately not to insist on ink signed copy of allotment letters for passing of the bills.

This may kindly be treated as most urgent.

**Yours faithfully,**

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

**FINANCE DEPARTMENT**

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**No.33337(255)/F.,  
TRB-51/2010**

**Dated 30.07.2010**

**To**

**All Departments of Government /  
All Heads of Departments  
All Collectors**

**Sub: Road map for phasing out accumulated amounts in the Civil Deposit.**

The balances in Civil Deposit form a part of the financial liability of the State Government. These balances are being carried over from year to year without allowing the undrawn balance to lapse at the end of 3 years in relaxation of the provisions of Subsidiary Rule-436 of the Orissa Treasury Code, communicated in Memo No.TRB-9/93-34487(256)/F dated the 7<sup>th</sup> August, 1993. These carried over balances inflate the liabilities of the State Government.

2. It is, therefore, decided to allow the balance of deposits unclaimed for long periods to lapse in a phased manner in relaxation of the provisions of Subsidiary Rule-436 and 437 of the Orissa Treasury Code, Volume-I in exercise of the powers conferred upon the State Government under Rule- 1-A of Orissa Treasury Rules.

3. The balances of amounts kept in Civil Deposit upto the end of financial year 1999-2000 and remaining undrawn thereafter are to be allowed to lapse during the current financial year in terms of subsidiary Rule -436 of the Orissa Treasury Code, Volume-I.

4. The balances of amounts kept in Civil Deposit during 2000-05 and which will remain un-drawn till 31.3.2011 will be allowed to lapse on 1<sup>st</sup> April, 2011. Deposits made after 2004-05 which remain un-drawn for more than three complete accounting years will lapse on 1<sup>st</sup> April of the succeeding year in terms of subsidiary Rule 436 of the Orissa Treasury Code, Volume-I commencing from 1<sup>st</sup> April, 2012.

5. However, the amount lapsed to Government will not be allowed to be repaid in terms of Subsidiary Rule 437 of the Orissa Treasury Code, Volume-I for which provision is to be made in the Budget afresh, if there is actual necessity for such repayment.

This order will come into force with immediate effect.

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

**FINANCE DEPARTMENT**

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**No.50653(255) /F.,  
TRC-36/2010**

**Dated Bhubaneswar the 8.12.2010**

From

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

To

**The Principal Secretaries /  
Commissioner-cum-Secretaries / Secretaries /  
Special Secretaries of all Department of Government /  
All Heads of Department / All Collectors**

**Sub: Payment of provisional pension of retired Government employees through their Bank Accounts.**

Sir,

I am to say that Note-1 under SR-275 of OTC Vol-1 provides that provisional pension, where payable through Head of Office, shall be drawn by the Head of Office in which the Government servant served immediately prior to his retirement, at the Treasury at which the pay and allowances of the establishment are drawn by him. But representations have been received from some retired Government employees drawing provisional pension indicating their difficulties in covering long distances for getting their provisional pension. Accordingly, they have requested that DDOs should make necessary arrangement for payment of provisional pension through their Bank Accounts instead of insisting on personal appearance and making payment through bank draft.

2. It is relevant to mention here that note appended to SR-289 of OTC Vol-I expressly provides that disbursement of provisional pension drawn by the Head of Office shall be made in the same manner in which pay and allowances are disbursed by him. Now the salaries and other personal entitlement of all Government employees are credited to their respective SB Accounts and Account Payee cheques are also being issued to those employees who do not have Bank Account in the Bank carrying the cash transaction of the Treasury.

3. Keeping the aforesaid provision of OTC in view, it has been decided that the provisional pension of a retired Government employee shall be credited to his SB Account maintained in the Treasury linked Bank from which the DDO is drawing bills of the establishment subject to submission on non-employment Certificate every month and furnishing of life certificate twice a year i.e in the month of May and November by the pensioner as is being done in case of pensioner drawing pension from Public Sector Banks.

4. It is requested that the DDOs under your administrative control may be advised accordingly.

**Yours faithfully,**

**Sd/-  
Principal Secretary to Government**



**FINANCE DEPARTMENT**

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**OFFICE MEMORANDUM**

No. 3351/F., Bhubaneswar, dated the 28<sup>th</sup> January, 2011  
TRD-5/2011

**Sub:- Scheme for payment of pensions of State Government Pensioners by Public Sector Banks – Amendment of.**

The undersigned is directed to invite a reference to Finance Department O.M No.TRA-44/77/45539/F dt.2.9.1977, O.M No.47084/F dt.20.12.1991, O.M No.60603/F dt.29.12.2001 and O.M No.12473/F dt.22.3.2006. in para 2 of the "Scheme for payment of Pensions of State Government Pensioners by Public Sector Bank" the name of the following Bank shall be added after item (10).

"(11) Punjab National item (10)

**Sd/- S. Pattnaik**  
**Special Secretary to Government**

## **FINANCE DEPARTMENT**

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### **RESOLUTION**

No.TRD-17/2010 3571/F

Bhubaneswar dated the 31.01.2011

**Sub: Accounting procedure relating to the e-receipt of State Government taxes and dues made through Cyber Treasury.**

#### **Introduction**

The Government of Orissa has established Cyber Treasury for receipt of various Government dues with the help of internet through electronic strings. The Cyber Treasury has been accounting for the Commercial Tax receipts made through the online SBI Portal and the receipt relating to the motor vehicle dues through the Portal of the Transport Department integrated with online SBI. The Secretariat branch of SBI has been designated as Treasury Link Branch for this purpose and the said bank is uploading the electronic scrolls in the link for Cyber Treasury provided through the Orissa Treasury Portal. The electronic scrolls are imported into the iOTMS for generation of monthly accounts after verification with the physical scroll submitted by the bank under their signature.

The existing system suffers from the following limitations. :

- (i) It is restricted to the payee who have internet banking account with SBI only.
- (ii) The essential details relating to regular tax payers viz. the dealer of Commercial Tax Department is not pre populated in the challan form as the Bank does not keep the database of Commercial Tax Department. Due to this, the tax payer has to fill in all the information each time while making online payment.
- (iii) The facility is not extended for payment of other Government dues and taxes.

#### **Proposed business process for e-Payment of Government taxes and dues through the Orissa Treasury Portal :**

The Orissa Treasury Portal has become live and is available for online payment of Government taxes and dues. A payee can log-on to the Orissa Treasury Portal through internet and make payment of the Government taxes and dues. For some Departments engaged in collection of major Government receipts, specific links would be made available in the Orissa Treasury Portal for online payment taking into account the information required by such Departments. However, for other receipts, the payment can be made through internet after filling in the required information as are normally made at the time of physical submission of challans. The head of

accounts in case of these deposits will be available in the form of a drop down menu, from which the payee has to select the relevant string of Chart of Accounts. In case of the Departmental receipts, the head of accounts is generally mapped with the type of tax / dues / fees to be paid. Further, the information about the payee will be available in the e-challan when the depositor enters the unique identifier, which may be Tin No. in case of Commercial Tax or a License No. for Excise Department. The following procedure needs to be followed at time of payment of Government taxes and dues through the Orissa Treasury Portal :

- (i) Depositor has to log-on to the internet through any internet service provider.
- (ii) The user shall have to enter the URL (Uniform Resource Locator) of Orissa Treasury Portal (<http://www.orissatreasury.gov.in>).
- (iii) The Orissa Treasury Portal provides link for online payment of taxes. In the said link, there is provision for Departments specific challan payment. The Departments specific challan has been designed keeping in view the information required by the concerned departments. For example, Commercial Tax Department will need information about the Tin No. of the tax payer whereas Excise Department will need information about the License No.
- (iv) Once the online challan is filled in by the depositor, the same shall be validated by the system on the basis of the Chart of Accounts available in the database and also depositor specific information details, if available in the database of the Treasury Portal. (For example: the dealer database of the Commercial Tax Department, when available with the Orissa Treasury Portal can verify the correctness of the depositor specific information provided in the online challan)
- (v) After the challan is filled in, the system will generate a transaction ID called "DTI challan reference ID" which can be used for future reference. The depositor will then have an option of making payment from any of the banks integrated with the Orissa Treasury Portal.
- (vi) The depositor will then move to the web portal of the concerned bank wherein he will instruct the bank to debit the amount from his account and credit to Government account as per the information provided in the e-challan.
- (vii) A Cyber receipt will be generated by the bank containing the bank transaction ID and other minimum information such as: name of the depositor and amount for future reference of the depositor.
- (viii) After successful payment, the user will be redirected to the Orissa Treasury Portal automatically where the e-challan in support of the payment would be generated.

- (ix) The challan No. will be generated only after the Cyber Treasury receives the credit scroll from the bank and imports them successfully into the iOTMS. The should be available in the Portal on the subsequent day of transaction.
- (x) For all kind of future reference, the challan reference IDs generated from the iOTMS may be quoted for generation challan Nos and details of payment made.

### **Business process of e-Payment through the Internet Banking Portal of Authorized Bank**

- (i) The procedure for Government receipt as envisaged in Government in Finance Department Resolution No. TRE-48/2009(Pt) 9374/F dated 26.02.10 shall be applicable for the e-Payment of Government receipt through the Internet Banking of authorized bank.
- (ii) The taxpayer can make e-Payment of the State Government taxes and dues at the web portal of any authorized Banks.
- (iii) On successful completion of transaction, an instant Cyber receipt e-challan (downloadable / printable) would be provided to the taxpayer as an acknowledgement of successful payment. The e-challan shall be provided in the format prescribed.
- (iv) The e-challan forms to be used in the authorized bank's website shall be the same as that of the e-challan form available in the Orissa Treasury Portal.
- (v) The collecting bank will not issue in any other format.

### **Banking arrangement for online payment**

- (i) All the authorized public sector banks offering e-Payment solution can collect the Government taxes and dues through the e-Payment mode as prescribed (however, separate notification for banks to participate in the online payment procedure will be issued).
- (ii) The authorized banks participating in e-Payment system will designate a Focal Point Branch called e-FPB, who is authorized to collate and scroll all e-receipts. Each such branch will act as the Receiving branch and Focal Point Branch notwithstanding the fact that the taxpayer might have debited his account in any of the bank's branches while making e-Payment.
- (iii) All the e-FPB shall be treated as Treasury Link Bank for Cyber Treasury. The Cyber Treasury shall receive scroll and DMS (Date-wise Monthly Statement) from multiple e-FPBs (an e-FPB responsible for reporting the transaction of a particular Bank.)

### **Generation of Challan Reference ID, Bank Transaction ID and Challan Number :**

- (i) In every successful e-Payment, the Orissa Treasury Portal shall generate an e-challan having challan reference ID and bank transaction ID. The bank transaction ID is linked to the e-FPB and the web portal of the said Bank. The bank transaction ID indicates that the account of the payee has been debited and the same is credited to the bank's account for the purpose of crediting the money to the Government account. It must be unique for the date of transaction.
- (ii) The challan reference ID is generated after the challan information is validated in the Orissa Treasury Portal and before the payment is made in the bank's portal. This will be unique identification number.
- (iii) The challan reference ID No. can be quoted by the payee for generation of challan No. which shall be available only after the payment is accounted by the Cyber Treasury which in normal case shall be on T + 1 basis (day of transaction + another day).
- (iv) The challan number shall be generated after the e-Scroll (verified with the physical scroll) is imported into the receipt module of iOTMS. The challan number will be normally available in the Portal after a gap of one or two days from the date of transaction. The challan reference ID or the bank transaction ID can be quoted in the link called Online Challan Status of the Orissa Treasury Portal to retrieve the challan number.

### **Reconciliation :**

### **Functions of Treasury Link Banks of Cyber Treasury (e-FPB) and preparation of Receipts Scrolls :**

- (i) A Treasury Link Bank for Cyber Treasury (e-FPB) will be responsible for the prompt and accurate accounting and transmission of the Government receipts reported to it daily by Internet Banking system of the authorized bank. It will also be responsible for prompt remittance of collections of all e-Receipts to the Government Account at RBI, CAS, Nagpur through Bank's Link Cell on a day to day basis and for the transmission of daily receipt scroll along with the related challan details to the Cyber Treasury.
- (ii) In case of the e-Payments, the cut-off time is till 8 P.M I.S.T for reporting e-Payments pertaining to that day to RBI; e-Payments received after this time are to be treated as received on the next working day for reporting purposes on all working days (holidays as per RBI calendar). The Internet Banking system should identify all e-Payments effected for the day. On a day-to-day basis, after carrying out prescribed checks and validations, the Internet Banking System

will pool all e-Receipts at the designated e-FPB for preparation of the e-Scroll.

- (iii) **The e-Receipts shall be credited to the Government account through the link offices at CAS, Nagpur normally on T+1 basis. However, the Banks would take steps to settle the funds received till 31<sup>st</sup> March on the year end as a special arrangement. The detailed arrangement made by Bank separately in consultation with the RBI. In case of delay in reporting, actions will be taken as per prescribed procedure.**
- (iv) **For the purpose of the recipient's agency, the date of payment shall be the date on which money has been debited on the account of the depositor which in other words is being the date of transaction or generation of transaction / generation of e-Challan or Cyber receipt from the Bank portal.**
- (v) The e-FPB will prepare and submit challan data in respect of all internet payments for the day Major-head wise.
- (vi) The format for submission of the e-Scroll will be as per the site to site integration document enclosed in the Annexure.
- (vii) In case the online payment is initiated from Orissa Treasury Portal, the e-Scroll submitted by Bank shall contain, Challan Reference ID (generated from Orissa Treasury Portal) and Bank Transaction ID (generated in Bank's Portal).
- (viii) In case the e-Payment is initiated in the Internet Banking Portal of the authorized Bank, the e-Scroll shall contain the Bank transaction ID along with other details. However, the field relating to challan reference ID shall remain blank.
- (ix) the above file containing the challan details of the entire day should be digitally signed by the authorized signatory of the authorized e-FPB or can be uploaded into the Cyber Treasury with the secured user ID and Password of the authorized person.
- (x) The serial order of the data in the scroll (Hard copy) sent by the Bank to the Cyber Treasury must match with the serial order of the data in the e-scroll (XML) uploaded by the Bank.
- (xi) An interface will be made available for the Cyber Treasury to view each challan information resided in the e-scroll (XML) in the same order as it is in the scroll (Hard copy) received from Bank.
- (xii) Each challan must be verified against the scroll (Hard copy) before it gets imported in the system.
- (xiii) Each Bank should only upload a single e-scroll per day for all the e-payment either made through Orissa Treasury Portal or directly

through Bank's portal. Each e-scroll (XML) must contain a Bank flag to be distinguished.

- (xiv) The e-FPB shall simultaneously forward the details of the e-Challan / e-scroll to its Link Cell at Nagpur for further consolidation and fund settlement with CAS, RBI Nagpur.
- (xv) The e-FPB shall be responsible for providing the digitally signed electronic Date wise monthly Statement (e-DMS) to the Cyber Treasury for all e-Receipts by the specified date of the following month in the prescribed format.
- (xvi) As a transitional arrangement, the e-FPB will also send a physical copy of the DMS duly authenticated by the bank to the Cyber Treasury.
- (xvii) An Interface will be made available in the Cyber Treasury to capture the DMS (Detail Monthly Statement) sent by the Bank to ensure its correctness. The system will indicate, in case any discrepancy is found. After successful capture of DMS, the system will generate a DMS which will be printed and will be sent to AG and Bank.

### **Functions of the Link Cell**

- (i)** The Link Cell of the bank shall work as a pooling centre for all receipts (including e-Receipts) coming to it from e-FPB / other FPBs.
- (ii)** It is also responsible for crediting the amount collected to Government Account at Reserve Bank of India, CAS(Central Accounts Section), Nagpur.
- (iii)** The link Cell will make daily fund settlement with RBI, CAS, Nagpur distinctively in identifiable format for physical collections and re-collections.
- (iv)** The e-payment data transmitted to the Cyber Treasury by the e-FPB and the Link Cell of their bank should tally with the amount of funds settled with RBI for e-collection on a day-to-day basis.

### **Cyber Treasury**

- (i) The Cyber Treasury will receive digitally signed e-scrolls either uploaded in the Orissa Treasury Portal or through the e-mail of Cyber Treasury Officer from Treasury Link Banks (e-FPBs)
- (ii) It shall also receive the e-Challan in case of the payments directly received from the web portal of the authorized Banks.
- (iii) After verification of the e-Scroll with the physical scroll, the Cyber Treasury would prepare its account and will submit the accounts to the A.G (A&E), Orissa as prescribed along with Bank wise RBD statement / VDMS.**

- (iv) The Cyber Treasury would tally the gross monthly e-Receipts with the gross amount shown in the DMS of e-Receipts sent by the e-FBBs. The total of the month's e-Receipts (bank wise and Major-head wise) would be verified against the DMS and the DMS of the respective banks shall be signed and returned back to the authorities as per the existing process.
- (v) The DMS shall also be received both in the electronic form and in the hard copy as per the existing format.
- (vi) The Cyber Treasury would download the e-Payment challan details and ensure verification of data against e-Challans and scrolls received from e-FPBs. The Cyber Treasury will modify / rectify the errors in electronic data relating to the Chart of Account.
- (vii) Cyber Treasury will provide a window for downloading the receipt data by the recipient entity.**
- (viii) The Cyber Treasury shall also provide to the concerned agencies / departments in case, if they require the details of the receipt for any other purposes.
- (ix) All other procedure relating to error correction system will remain same as prescribed in the accounting procedure and as amended from time to time.

**Redressal of Public grievance :**

The Cyber Treasury office and the e-FPB will have an effective procedure for dealing with public complaints for e-Payment related matters. In case, any mistake is detected by either of the agencies in reporting of tax/ payment of Government dues, either suo moto or on being brought to its notice by the depositor, the Cyber Treasury and the bank will promptly take steps for rectification. The e-Focal Point Branch of the participating Banks and the Cyber Treasury will set up Help Desk and notify the contact number and address of the Help Desk in the portal and otherwise for resolution of any dispute regarding of e-Payment.

**By order of the Governor**

**Sd/-**

**Principal Secretary to Government**



**FINANCE DEPARTMENT**

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**OFFICE MEMORANDUM**

**No. TRD-5/2011- 6832 /      Dated. 22.02.2011**

**Sub: Scheme for payment of pensions of State Government Pensioners by Public Sector Banks-Amendment of.**

The undersigned is directed to invite a reference to Finance Department O.M No.TRA-44/77/45539/F dt.2.9.1977, O.M No.47084F dt.20.12.1991, O.M No.60603/F dt.29.12.2001, O.M No.12473/F dt.22.03.2006, O.M No.3351/F dt.28.1.2011. In para 2 of the "Scheme for payment of Pensions of State Government Pensioners by Public Sector Bank" the name of the following Bank shall be added after item (11).

**Sd/- S. Pattnaik  
Special Secretary to Government**

## FINANCE DEPARTMENT

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NO.TRB-08/2011 / 7066 (227)/ F Dated 23.02.2011

From

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

To

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

*Sub : Measures to prevent rush of expenditure towards the fag end of the financial year 2010-11.*

Sir,

I am directed to say that Finance Department have earlier intimated all Departments of Government/all Heads of Department to avoid rush of expenditure towards the fag end of the financial year and stick to the deadlines fixed for sanction, issue of allotment, re-appropriation and surrender of funds, submission of bills in the Treasuries and reference of proposal to Finance Department for release of funds in letter No.4535 (255)/F Dt.05.02.2011.

2. The Administrative Departments were requested to take timely steps for sanction, release, re-appropriation and surrender of funds by the revised deadlines so as to ensure submission of bills in the Treasuries in time as per the deadlines stipulated vide Finance Department Circular No.33613 (225)/F dt.02.08.2010, No.50415(225)/F dt.06.12.2010 and No.4535(225)/F dt.05.02.2011.

3. **Presentation of bills in the Treasuries:-**

The last date for submission of bills in the Treasuries has been intimated in advance in Finance Department Circular No. 4535(225)/F dated 05.02.2011. In view of administrative convenience and the necessity to regulate submission of different kinds of bills/claims in the Treasuries in a phased manner, the deadlines so fixed for presentation of bills / claims in the Treasuries as enumerated below should be strictly adhered to :-

Sl.	Item	Deadline now prescribed
(i)	All bills pertaining to claims under the unit "Other Contingencies" and purchase of Machinery, Equipment & Vehicles, Share Capital Investment, Budgetary support in favour of Cooperatives, Industrial Enterprises, Public Sector Undertakings in shape of loan or Share Capital Investment and subsidy.	<b>11.03.2011</b> No Treasury shall entertain any of these Bills, after <b>11.03.2011</b> on any account.

<b>Sl.</b>	<b>Item</b>	<b>Deadline now prescribed</b>
(ii)	Resubmission of bills after due compliance, in respect of items as mentioned at (i) above which were objected to earlier.	<b>16.03.2011</b>
(iii)	All other bills except the categories enumerated at (i) above.	<b>18.03.2011.</b> Extension of this deadline would not be allowed on any account whatsoever.
(iv)	Resubmission of bills after due compliance except those mentioned at (i) above which were objected to earlier.	<b>22.03.2011</b>
(v)	<b>Presentation of fresh bills involving payment in cash/bank draft relating to :-</b> <ul style="list-style-type: none"> <li>➤ <i>Relief expenditure,</i></li> <li>➤ <i>Energy charges,</i></li> <li>➤ <i>Telephone charges,</i></li> <li>➤ <i>House Building Advance,</i></li> <li>➤ <i>Vehicle Advance,</i></li> <li>➤ <i>Medical Advance,</i></li> <li>➤ <i>Old age pension,</i></li> <li>➤ <i>Mid-day meal,</i></li> <li>➤ <i>Police Organisation,</i></li> <li>➤ <i>Fire Service Organisation,</i></li> <li>➤ <i>Jail Organisation,</i></li> <li>➤ <i>Home (Election) Department</i></li> <li>➤ <i>State Election Commission,</i></li> <li>➤ <i>13<sup>th</sup> Finance Commission Grants for –</i> <ul style="list-style-type: none"> <li>✓ <i>Urban Local Bodies and PRIs,</i></li> <li>✓ <i>Elementary Education,</i></li> <li>✓ <i>Improvement in Justice Delivery,</i></li> <li>✓ <i>Incentive for issuing UIDs,</i></li> <li>✓ <i>Improvement of Statistical System,</i></li> <li>✓ <i>Grants for Forests,</i></li> <li>✓ <i>Grants for creation of Employees and Pensioners Data base,</i></li> </ul> </li> </ul>	<b>25.03.2011</b>
(vi)	<b>Claims relating CP / CSP Schemes, the Central Assistance for which is received on or after 15.03.2011</b>	<b>25.03.2011</b>
(vii)	<b>Pay &amp; Allowances of Judicial Officers as per the recommendations of Shetty Commission / Padmanavam Committee.</b>	<b>25.03.2011</b>
(viii)	<b>Bills relating to drawal of arrear pay under the Orissa Revised Scale of Pay Rules, 2008</b>	<b>25.03.2011</b>
(ix)	<b>Bills relating to revised UGC scale of pay of</b>	<b>25.03.2011</b>

Sl.	Item	Deadline now prescribed
	<b>Government &amp; Non-Government Colleges and Block Grant to Non-Government Colleges.</b>	
(x)	Bills relating to SGRY, IAY, SGSY and ITDP to be paid by transfer credit to the P.L. Account of the concerned DRDAs/ITDAs and all other bills which are passed for payment by transfer credit to deposit heads.	<b>25.03.2011</b>

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

**(ii)** No bill/cheque/claim of any kind should be presented to the Treasury/Spl. Treasury/Sub-Treasury if the money to be withdrawn cannot be spent on or before 31.3.2011. Where the provision is not likely to be spent by 31.3.2011, the provision shall be surrendered under appropriate intimation to Finance Department in time. **Un-spent balance of funds drawn out of the budget provision for the year 2010-11 should be deposited in Government Account within 31.03.2011. Such un-spent balances should, on no account, be carried over to the next financial year, as it will deflate the expenditure of the subsequent year on its refund to Government Account.**

**(iii)** Sufficient care should be taken to present the bills relating to Energy Charges, Expenditure on Relief, Schemes funded by ACA for KBK, Externally Aided Projects, Rural Electrification i.e (Biju Gramya Jyoti, Biju Saharanchal Bidyutikaran Yojana) BKVY, Dietary charges of Hospitals and Jails, Old Age Pension and 13<sup>th</sup> Finance Commission Grants before the deadline.

**(iv)** Under no circumstances should money be drawn and kept in D.C.R., Term Deposit, Bank Draft or in sealed bag or in any other form. Any such instance coming to notice would be treated as temporary misappropriation except when specifically authorized by Finance Department in writing.

**5.(i)** The time schedule set out above must be adhered to without any deviation. Under no circumstances shall the accounts of any Treasury/ Spl. Treasury/ Sub- Treasury be kept open beyond 31.03.2011 with a view to accommodating transactions of the current financial year. Under the Integrated Orissa Treasury Management System (iOTMS), all the Treasuries are connected to the Central Location at the Directorate of Treasuries & Inspection, Orissa, Bhubaneswar and the transactions are controlled by the System itself. The iOTMS does not provide for any backlog processing of transactions at any stage. As such, exactly after 12.00 Midnight of 31st March 2011, which is technically the end of the current financial year 2010-11, the system would automatically disable all the allotments for 2010-11

across the State as a whole for the financial year 2010-11 and it would not be possible at all to carry out any transaction, relating to the Budget of 2010-11 after that time, which is to be accounted for in the financial year 2010-11. Collectors as heads of the Treasury administration in the Districts will enforce these restrictions in the interest of financial discipline as any deviation from the prescribed time schedule will cause undue delay in submission of the accounts to the Accountant General, Orissa.

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

**6.** As envisaged under S.R. 242 of O.T.C.Vol-I, money should not be drawn from the Treasury unless it is required for immediate disbursement. Instances have come to the notice of Govt. that money drawn by the D.D.Os. is being kept unutilized for indefinite period. This adversely affects the Ways and Means position of the State. Drawal and retention of funds results in deferment/ deprivation of the expenditure on priority items which are linked with developmental activities. In order to prevent drawal of money and retention thereof in shape of cash/bank draft, the D.D.Os. must record a certificate on the body of the bills presented after 31<sup>st</sup> March, 2011 as follows:

- (i) That "the money drawn in cash/bank drafts upto the period 31.03.2011 has been disbursed by now except Rs. \_\_\_\_\_ which would be disbursed by 30.04.2011 at the latest. Similarly, while presenting the pay bill for April, 2011 to be paid on or after 01.05.2011, the D.D.O. must record a certificate that "all moneys drawn in cash/bank draft up to the period 31.03.2011 have been fully disbursed and no amount is lying un-disbursed with him".
- (ii) While presenting the pay bill for the month of **May, 2011** onwards, the D.D.O. must record a certificate to the effect that "the money drawn in shape of cash/bank draft through the bills presented during the previous months has been disbursed except the money drawn in A.C. bills and the amount now proposed for withdrawal in this bill in shape of Cash/Bank draft shall be disbursed within a period of 15 days from the date of actual drawal from the Bank/Treasury".

7. It is observed that the cash balance Certificate is being furnished in a routine manner although huge amounts remain un-disbursed for a long period, which seriously affects the Ways & Means position. The DDOs shall therefore furnish a cash balance report as on 15.04.2011 in the enclosed proforma (at Annexure-'A') to the Collector of the District by 21.04.2011 and the Collector in turn will report directly to Finance Department (Ways & Means Branch) the name of DDOs who have drawn money up to 31<sup>st</sup> March 2011 but have not disbursed it by 15.04.2011. A copy of such report should also be endorsed to the concerned Heads of Department.

8. Instruction issued vide F.D. letter No. 27397 (425)/F dt.25.6.92 and Memo No.53931 (442)/F dt.19.12.92 regarding restrictions on heavy withdrawal of money at a time and its retention in unauthorised Bank accounts must also be strictly followed. It is reiterated that in case any D.D.O. is found to have kept Govt. money in the Bank or Post office after drawal from Treasury/Bank without specific prior approval of Finance Department, he/she shall be held personally liable. While scrutinizing the bills to be presented during 2011-12, the Treasury Officers must check and ensure that a certificate is recorded on the body of the bill by the D.D.O. concerned to the effect that no amount of money drawn from Treasury/Bank has been kept in deposit account without specific prior approval of Finance Department.

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

10. Treasury Officers of District Treasuries / Special Treasuries are requested to furnish to the Finance Department, the balance in Civil Deposits as at the end of 2010-11 in the proforma enclosed, as in Annexure-I & II by 21<sup>st</sup> April, 2010. The amount lapsed in terms of Finance Department memo No.33337(255)/F dated 30.07.2010 is to be indicated separately in the proforma.

**11. The balance of amounts kept in Civil Deposit during 2000-05 remaining undrawn till 31.3.2011 will be allowed to lapse on 1<sup>st</sup> April, 2011 in terms of para 4 of Finance Department memo No.33337(255)/f dated 30.7.2010. A separate report in this regard may be sent to Finance Department as in Annexure-III.**

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

Yours faithfully,

**Sd/- J.K.Mohapatra**  
**Special Secretary to Government**

### **ANNEXURE-I**

**K-Deposits and advances-(b) Deposits not bearing Interest-8443-  
Civil Deposits-800-other Deposits (Information be furnished Department-wise)**

<b>Name of the Department</b>	<b>Balance as on 1.4.2009</b>	<b>Amount deposited from 1.4.2008 to 28.2.2010</b>	<b>Amount deposited during March, 2010</b>	<b>Total deposit during 2009-10 (3+4)</b>	<b>Total deposit up to the end of 2009-2010 (2+5)</b>	<b>Released during 2009-10</b>	<b>Balance of Civil Deposit as on 1.4.2010 (6-7)</b>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>

### **ANNEXURE-II**

**(Information be furnished Department-wise)**

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

**Treasury Officer**

**District Treasury / Special Treasury**

**Annexure-'A'**

**Cash Balance Report of DDOs. As on 15.04.2011**

<b>Name &amp; Designation of the D.D.O.</b>	<b>Name of the Heads of Department/A dministrative Department</b>	<b>Un- disbursed amount out of money drawn before 1.3.2010</b>	<b>Un-disbursed amount out of money drawn in March 2010</b>	<b>Total amount of un- disbursed money</b>	<b>Break up of the un-disbursed amount i.e. whether kept in cash/B.D./Ban ker's Cheque/DCR or in unauthorized Bank Account.</b>	<b>Reasons for drawal &amp; retention of the un- disbursed amount in violation of SR 242 of OTC Vol-1.</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>

Signature

*Designation of D.D.O*



**FINANCE DEPARTMENT**

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**OFFICE ORDER**

**No TRD-5/2011 9029/F**

**Date: 04.03.2011**

**Sub:- Scheme for payment of pension to the State Government Pensioners by Public Sector Banks – Amendment of.**

This Department Office Memorandum No.4544 dt.5.1.2011/5.2.2011 amending the "Scheme for payment of pensions to the State Government pensioners by Public Sector Banks" to include Union Bank of India in the above Scheme is hereby cancelled and a new Office Memorandum No.6832 dated 22.2.2011 has been issued for the purpose.

Sd/- S. Pattnaik  
Special Secretary to Government

## **FINANCE DEPARTMENT**

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No. 11592 (40)/F.,  
TRD-25/2011

Dated Bhubaneswar the 22.03.11

From

Shri J.K Mohapatra, IAS  
Principal Secretary to Government

To

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

Sub: Online distribution of allotments through the Orissa Treasury Portal in the internet by all Departments to Controlling Officer and DDOs for the financial year 2011-12.

Madam/Sir,

In inviting a reference to the subject mentioned above, I am directed to say that the Annual Budget for the year 2011-12 has been placed in the Orissa Legislative Assembly. Preparatory steps are necessary at all level distribution of allotment for the year 2011-12. However, the expenditure can be incurred only after appropriation bill is enacted which will be duly communicated by Finance Department.

It may be pointed out that budget provisions for the year 2011-12 will be available in the Budget Interface link of Odisha Treasury Portal ([www.orissatreasury.gov.in](http://www.orissatreasury.gov.in)). All the Administrative Departments are requested to distribute the allotments to their Controlling Officers from 22.3.2011 onwards. The Controlling Officers can similarly make further distribution of provisions allotted to them by the Administrative Departments to the DDOs. In case if any officials associated with the process of allotment distribution requires help to undertake the activity in the Treasury portal, they may contact the Nerve Centre of the Directorate of Treasuries and Inspection, Orissa. The entire process of distribution should be completed on or before 31.3.2011 so as to enable the Treasury to pass the claims pertaining to the next financial year after enactment of the Appropriation Bill.

It is the responsibility of the Administrative Department and the Controlling Officer to ensure distribution of budgetary allocation by the timeline indicated above. The Controlling Officers are to feed the DDO wise budget allotment in the iOTMS and the concerned DDOs can view and download the allotment reports from the Orissa Treasury Portal without waiting for the ink signed copy of the allotment. The Treasury Officers/Sub-Treasury Officers may also provide a print out of the object head-wise allotment communicated by the AD/CO to the DDO on receipt of request from the DDOs.

This may kindly be treated as most urgent.

Yours faithfully,  
Sd/- J. K. Mohapatra  
Principal Secretary to Government

**MATTERS RELATING  
TO  
ODISHA GOVERNMENT  
FINANCIAL RULES**



## **FINANCE DEPARTMENT**

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**Bhubaneswar, the 03.01.2011**

**No. Codes-35/2010- 327 /F.,** The Governor of Orissa has been pleased to order that the following amendment shall be made in Orissa General Financial Rules, Vol-I namely :-

### **Amendment**

Below to the existing Note 2 under Rule 2(ix-a) the following shall be inserted namely,

"NOTE-3"- The Principals of (193) +2 Non-Government Aided College may be declared as Drawing and Disbursing Officer in respect of their establishment by respective Administrative Department.

This will come into force from the date of issue of this Office Memorandum.

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



**MATTERS RELATING  
TO  
ODISHA SERVICE CODE**





**FINANCE DEPARTMENT**

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No. 46432 /F., Dated 08.11.2010  
CS-I-7/10

**NOTIFICATION**

S.R.O. No. 484/2010., In exercise of powers conferred by the proviso to article 309 of the Constitution of India, the Governor of Orissa is pleased to make the following rules further to amend the Orissa Service Code, namely :-

(1) (1) These rules may be called Orissa Service Code (Amendment), Rules, 2010.

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

(2) In the Orissa Service Code, the following proviso to clause (b) to Rule 74 shall be added namely :-

“ Provided further that a Government servant while in foreign service or while on deputation to other Governments (Corporation /Boards/Public sector undertakings) may be appointed in a post under parent Government on promotion or repatriation and his pay in foreign service or deputation shall not be taken into account in fixing his pay on his appointment under the parent Government and his pay shall be fixed in the same manner and at the same stage as would have been fixed had he been in Government service during the said period.”

**By order of the Governor**

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

**FINANCE DEPARTMENT**

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**OFFICE MEMORANDUM**

**No. 10450/F, Dated 14.03.2011  
CS-II-6/2011**

**Sub: Entitlement of Earned Leave in case of Government servants serving in Departments other than vacation Departments.**

Consequent upon suspension of encashment of surrender leave benefits the upper limit of credit and encashment of unutilized Earned Leave of a Government at the time of retirement was enhanced from 240 days to 300 days in F.D.M.O. No. 45439/F dated 27.09.2002. Accordingly, the maximum limit of accumulation of Earned Leave admissible to a Government servant was enhanced to 300 days w.e.f. 1.07.2002 in F.D.O.M. No. 7351/F dated 19.02.2003.

2. In view of the aforesaid enhancement Government, after careful consideration have been pleased to decide that the procedure with regard to maintenance of Leave Account of a Government servant serving in a Department (other than vacation Department laid down in F.D.O.M. No. 24584F dated 17.05.1995 may be resorted to in cases where the Earned Leave at the credit of the Government servant on last date of December or June is 300 days (instead of 240 days) or less but more than 285 days (instead of 225 days).

3. This instruction shall take effect from 1<sup>st</sup> July, 2002.

4. Necessary amendment of relevant provisions of Orissa Leave Rules, 1966 shall be made in due course separately.

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

**FINANCE DEPARTMENT**

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**OFFICE MEMORANDUM**

**Bhubaneswar, the 28<sup>th</sup> March, 2011**

**Sub: Sanction of deputation of Government Servants to other Governments and on Foreign Service.**

Deputation of Government servants on Foreign Service and to other Governments in India is being regulated by the provisions under rules contained in Chapter-VIII of the Orissa Service Code.

2. Appointing Authorities have been delegated with full power for sanction of deputation upto five years and Departments of Government have been delegated with full power for sanction of deputation upto ten years in item 17 of Appendix – 1 of the Orissa Service Code vide Finance Department Office Memorandum No. 24594/F, dt. 29.05.1999.

3. As per norms laid down in Finance Department Office Memorandum No. 8242/F dt. 03.03.2004 after completion of seven years of deputation the Administrative Department shall extend the period of deputation upto ten years if the services of the Government servant are still necessary by the borrowing organisation with annual approval by the appropriate authority with prior concurrence of Finance Department.

4. The matter was further reviewed and after careful consideration Government have been pleased to decide that after completion of the period of deputation of seven years the concerned Government Servant shall revert to his service under Government. In case the borrowing Organisation requests the Administrative Department sufficiently in advance that the services of the concerned Government Servant are still necessary, the concerned appropriate authority after considering the request may allow annual extension of the period of deputation upto maximum of ten years in a

spell scrupulously observing the instructions issued from time to time without seeking concurrence of Finance Department.

5. Extension of deputation beyond ten years shall not be allowed in any case and where the foreign body request to avail of the services of the concerned deputation beyond ten years, Government may agree to spare his services on his permanent absorption in the foreign body obtaining consent of the Government Servant concerned for such permanent absorption. Where the Government Servant is not willing to be permanently absorbed, he shall be reverted back to his service under Government on expiry of the term of his deputation.

6. The above instructions shall come into force with immediate effect and all previous instructions issued in this respect stand modified to the above extent.

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

**FINANCE DEPARTMENT**

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**OFFICE MEMORANDUM**

**Bhubaneswar, the 28<sup>th</sup> March, 2011**

Powers have been delegated for grant of leave and extension of joining time under Rules, 130 and 208 in item Nos. 14 & 16 respectively of Appendix -1 of the Orissa Service Code. Further delegation of powers has also been made in this respect in finance Department Office Memorandum No. 24594/F., dt. 29.05.1999. Consequent upon re-structuring of various service cadres, administrative delay and difficulties are being experienced in matters of sanction of leave and sanction of extension of joining time of Government servants.

In order to overcome such delay and difficulties and expenditure disposal of personal claims, the Governor after careful consideration has been pleased to order further delegation under Rule-4 read with rule-5 of Orissa Service code in respect of Item No. 14 &16 of Appendix-1 of the said Code to the extent specified below : -

<b>Item No.</b>	<b>No. of Rules</b>	<b>Nature of Power</b>	<b>Authority to which delegation is made</b>	<b>Powers already delegated</b>	<b>Extent of power now delegated in this Office Memorandum</b>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
14	130	Power to grant leave other than special disability leave and leave on medical certificate on being declared finally invalid for return to duty (vide rules 176, 177 and Rule 18 of Appendix 13 to Orissa Service code ) to a Govt. Servant who is not in foreign service.	Departments of Government	Full Power	Existing Provision continues
			Heads of Deptt.	i) Upto maximum 60 days to Class-I Officers working under their Administrative Control  ii) Upto maximum 120 days to Class-II Officers working	Upto 90 days to Class-I Officers working under their Administrative Control  Existing Provision conditions

Item No.	No. of Rules	Nature of Power	Authority to which delegation is made	Powers already delegated	Extent of power now delegated in this Office Memorandum
(1)	(2)	(3)	(4)	(5)	(6)
				under their Administrative Control provided the Officer is not under the orders of Transfer	
			Collectors	i) Upto maximum 30 days to Class-I Officers working under their Administrative Control	Upto 60 days to Class-I Officers working under their Administrative Control
				ii) Upto maximum 60 days to Class-II Officers working under the Administrative Control provided the Officer is not under the orders of Transfer	Upto 90 days to Class-II Officers working under their Administrative Control provided the Officer is not under the orders of Transfer
16	208	Extension of Joining Time	Appointing Authority	Full Power upto maximum of 30 days	Full power upto maximum of 90 days
			Departments of Government	Upto maximum 60 days	Upto maximum 120 days

This Office memorandum shall come into force with immediate effect and the pending cases shall be disposed of in terms of above delegation.

The necessary amendment to the Orissa Service Code will be effected in due course.

**Sd/- J. K. Mohapara**  
**Principal Secretary to Government**

**MATTERS RELATING  
TO  
ODISHA REVISED  
SCALES OF PAY RULES**





## FINANCE DEPARTMENT

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**Memo No.PCC-4/2009(Pt.)-18409 (255)/F., dt. 08.04.2010**

To

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

***Sub : Clarification on Orissa Revised Scales of Pay Rules, 2008.***

The undersigned is directed to say that after issue of Odisha Revised Scales of Pay Rules, 2008 in Finance Department Notification No.55244/F., dt.24.12.2008 and subsequent guidelines in Finance Department Memo No.553371/F., dt.26.12.2008 regarding guidelines in Finance Department Memo No. 553371/F., dt.26.12.2008 regarding the procedure for fixation and drawal of pay in the revised scales of pay, clarifications have been sought on various points.

After careful consideration of the various provisions of the Orissa Revised Scales of Pay Rules, 2008 and other related issues, Government been pleased to issues the following clarification for guidance of all concerned.

<b>Sl. No.</b>	<b>Points of doubt</b>	<b>Clarification</b>
<i>1</i>	<i>2</i>	<i>3</i>
1.	Whether a Government employee can elect to switch over the revised pay structure on the date of availing TBA Scales in the existing scale in terms of 2 <sup>nd</sup> proviso to Rule-5 of ORSP Rules, 2008 ?	<p>Yes, For example, the employee who was in the pre-revised scale of pay of Rs.4500-7000/- and availed TBA scales of pay of Rs.4750-7500/- during the period from 1.1.2006 to 24.12.2008 may opt to come over to the revised scale of pay, 2008 from the date of availing TBA scale of pay.</p> <p>In such an eventuality, his pay is to be fixed in the revised scale of pay of Rs.9300-34800/- with G.P. of Rs. 4200/- against the pre-revised scale of pay of Rs.4750-7500/- from the date of exercising of option.</p> <p>The option can be exercised in the form prescribed in the Second Schedule of Rule-6(1) of ORSP Rules, 2008 indicating the date of availing TBA.</p>

Sl. No.	Points of doubt	Clarification
1	2	3
2.(i)	Whether an employee can opt for TBA scale to get the pay fixed in the revised pay structure whose fixation of pay in the TBA scale is due on 01.01.2006?	Yes. For example 'A' is an employee who was in the pre-revised scale of pay of Rs.4000-6000/- and availed TBA scale of Pay of Rs.4500-7000/- w.e.f. 1.1.2006. In this case the employee may opt for coming over to the revised Pay structure after availing the TBA scale on 1.1.2006 in the pre-revised scale of Rs.4500-7000/- by exercising option in the form prescribed in the Second Schedule of Rule-6(1) of ORSP Rules, 2008. In case, the employee does not exercise option, then his/her pay shall be fixed first in the revised pay structure, then the benefit of ACP will be allowed as per the provision of ORSP Rules, 2008.
2(ii)	Whether an employee can opt for promotional scale to get the pay fixed in the revised pay structure whose fixation of pay in the promotional posts is due on 01.01.2006?	Yes. The same procedure shall be adopted in case of promotion as illustrated in Para-2(i) above.
3.	Whether one increment in the revised pay structure will be allowed to the employees whose date of increment is due on 01.01.2006 ?	No, because the pay of the employee has been fixed in the revised pay structure talking into account one increment already sanctioned on 01.01.2006 in the existing pre-revised scale.
4.	Whether an employee who was drawing more or equal pay in the pre-revised scale than that of his junior immediately before 1.1.2006 or as on 1.1.2006 and subsequently gets his pay fixed in the revised pay structure at a stage lower than that of his junior can step up his pay to the same stage in the revised pay structure with that of his junior ?	Yes. For example:- 'A' is an employee who is senior to 'B' in the same grade in the cadre was drawing equal pay or more than 'B' immediately before 1.1.2006. But, in the revised pay structure, the pay of 'B' was fixed at a higher stage than the senior 'A'. In this case, the pay of the senior 'A' shall be stepped up in the revised pay structure as that of his junior.

Sl. No.	Points of doubt	Clarification
1	2	3
5.	Whether an employee can step up his pay or antedate the date of his increment to that of his junior where senior gets less pay than his junior in the promotional posts after 1.1.2006 on account of fixation of pay of junior in the promotional post after availing ACP?	<p>Yes. For example 'A' is an employee who was promoted to a post on 20.02.2006 without availing ACP under ORSP Rules, 2008. 'B', his /her junior got promotion to the same post on 10.12.2006 after availing ACP and his pay in the revised pay structure becomes more than his senior 'A' as on the date of his promotion.</p> <p>In such a case, the pay of the senior employee 'A' can be stepped up to that of his junior 'B' on the date of promotion of the Junior 'B'.</p>
6.	What is the mode of fixation of pay in the promotional post, where the employee concerned exercises option under Fourth Schedule of ORSP Rules, 2008 to remain in the pay upto the accrual of next increment in the lower scale in terms of Sub Rule-13(2) of ORSP Rule, 2008?	<p>The mode of fixation of pay in this case will be as follows. For example – 'A' is an employee who was in the revised pay scale of Rs.5200-20200/- with G.P. of Rs.1900/- with usual date of increment on 1.3.2007. He /She got promotion on 01.12.06 to the post carrying revised scale of pay Rs.5200-20200 with G.P. Rs.2400/-. But, he exercised option under Fourth schedule of ORSP Rules, 2008 to remain in the existing pay scale upto the accrual of next increment in terms of Sub-Rule-13(2) of ORSP Rules, 2008.</p> <p>In such an eventuality, 'A' will continue in the existing pay with grade pay of the promotional post, i.e. Rs.2400/- from the date of joining in the promotional post upto the date of accrual of his next increment in the lower scale on 1.3.2007 as per his option. On such date, two increments @3% shall be allowed, one for usual increment in the lower pay +G.P. of Rs.1900/- and another for promotional increment @3% in the lower pay + G.P. of Rs.1900/-. Thereafter, G.P. corresponding to the promotional post will be granted in</p>

Sl. No.	Points of doubt	Clarification
1	2	3
		addition to the pay in the Pay Band. Thus, grade pay of the pre-promotional post, i.e. Rs.1900/- is to be taken into account while calculating two increments on 1.3.2007 and thereafter grade pay of Rs.2400/- will continue w.e.f. 1.3.2007.
7.	What would be the mode of fixation of pay of an employee, who has been promoted prior to 01.01.2006 and has opted to get the promotional pay after accrual of an increment in the old scale on a date after 01.01.2006 in terms of Finance Department O.M. No. 24495/F., dt. 21.06.1988 and simultaneously has exercised option to come over to revised pay structure w.e.f. 01.01.2006 in the Second schedule of ORSP Rules, 2008 ?	<p>In such an eventuality, the option exercised by the applicant in terms of F.D. O.M. No. 24495/-, dt. 21.06.1988 becomes infructuous where the employee concerned simultaneously opts. To come over to the revised scale w.e.f. 01.01.2006 as per the Second Schedule of ORSP Rules, 2008.</p> <p>However, the employee may give his consent in writing afresh to remain in the pay scale of the old post. For this he/ she may apply to the Authority concerned within three month from the date of issue of this clarification failing which the option exercised in terms of F.D. O.M. dt.21.06.1988 shall automatically be cancelled and his/ her pay shall be fixed as per the existing Rules.</p> <p>But, if he/ she gives his/ her consent within the prescribed time the pay of the Government employee shall be fixed under Rule-13(2) of ORSP Rules, 2008.</p>
8.	Whether the pay of the senior will be antedated in case where both the senior and junior get their pay fixed in the revised pay structure on 01.01.2006 but subsequently, junior gets more pay than the senior on account of the grant of next increment earlier than the senior ?	Yes, Suppose 'A' is senior to 'B' in the same grade and cadre and pay of both the employees was fixed w.e.f. 1.1.06 under ORSP Rules, 2008 at equal stage or the pay of 'A' at a higher stage. But, if the date of normal increment of 'B' falls on an earlier date than the Senior 'A' in the revised pay structure, say on 1.2.2006 whereas the normal date of

Sl. No.	Points of doubt	Clarification
1	2	3
		<p>increment of senior 'A' is due on 1.10.06, in such cases, as a result of sanction of increment in favour of junior 'B' on 1.2.06, his pay becomes more in the revised pay structure than his senior 'A'.</p> <p>In this case, the pay of the senior 'A' shall be antedated to that of his junior 'B'. Accordingly, the pay of the senior 'A' shall be fixed at the same stage with that of his junior w.e.f. 1.2.06 and the next date of increment of the senior 'A' shall fall due on 1.2.07.</p>
9.	Whether, 2 <sup>nd</sup> ACP is allowed in favour of an employee who has availed an increment on 01.04.2008 or thereafter on completion of 25 years of service in a post or grade in terms of F.D. Resolution No.43877/F., dt.25.09.2008?	Yes, Suppose, 'A' an employee who has availed the benefit of one advance increment w.e.f. 1.4.08 after completion of 25 years of continuous service in a post or grade in the pre-revised scale prior to 1.4.08 i.e. on 25.5.2006. After implementation of ORSP Rules,2008, he/she exercised option to come over to the revised pay structure w.e.f. 1.1.06. In this case, the concerned employee shall get 2 <sup>nd</sup> stage of ACP w.e.f. 25.5.2006 instead of 1.4.2008 i.e. on the date of actual completion of 25 years of service in one post or grade.
10.	Whether an employee can opt to get the ACP till approval of his usual increment ?	No. The ACP will be allowed only on the specific date of completion of prescribed time limit as per the Rule. No option can be exercised for availing A.C.P.
11.	Whether 2 <sup>nd</sup> & 3 <sup>rd</sup> ACP are to be allowed in favour of an employee on 01.01.2006 who has already completed 25 and 30 years of continuous service respectively in a post or grade before 01.01.2006 ?	Yes. In such a case, an employee who has completed 25 years of service in a post or grade before 01.01.2006, is entitled for 2 <sup>nd</sup> ACP on 01.01.2006 after coming over to Revised pay structure. In case he/she has completed 30 years of service in a post or grade before 01.01.2006, he/ she is entitled to

Sl. No.	Points of doubt	Clarification
1	2	3
		<p>both 2<sup>nd</sup> &amp; 3<sup>rd</sup> ACP on 01.01.2006 after coming over to the Revised pay structure.</p> <p>But, the employees (Driver, Jr. Engineer &amp; Architectural Assistant), who have already availed both 1<sup>st</sup> &amp; 2<sup>nd</sup> stage of TBA scales in terms of Rule-8(1) of ORSP Rules, 1998 shall not be entitled to avail 1<sup>st</sup> &amp; 2<sup>nd</sup> stage of ACP in the Revised Pay Rules, 2008. However, the employee shall be entitled for 3<sup>rd</sup> ACP after completion of 30 years of service with the clearance of the Screening Committee.</p>
12.	Whether there will be change of grade pay on availing ACP by a Government employee ?	<b>No.</b> On availing ACP there shall be no change of grade pay. The employee concerned shall continue in the existing grade pay allowed in terms of Rule-14 of ORSP Rules, 2008.

In case of point of doubts at Serial No.1,2&7, the employee concerned can exercise fresh option within three months from the date of issue of this clarification.

It is also clarified, where the pay of the junior Government servant is fixed at a higher stage than his senior on account of protection of pay/ exercise of option in the revised scales of pay, the benefit of stepping up/ antedation of pay shall not be admissible to them.

The Head of office shall be the competent authority to sanction stepping up of pay/ antedation of pay of the concerned employees.

Sd/-

**Additional Secretary to Government**

## **FINANCE DEPARTMENT**

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**Memo No. PCC-53/2009/ 18912 (255)/ F., Dt. 13.04.2010**

**To**

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

**Sub:- Drawal of arrear salary arising out of revision of pay under the Orissa Revised Scales of Pay Rules, 2008 during the financial year 2010-11.**

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

2. In view of resource constraints, Government, have released 30% of the arrear revised salary during financial year 2009-2010 vide F.D. Circular No.45043(255)/F., dt.07-09-2009 and the balance 30% was to be released later.

3. Now provision has been made in the B.E. of the year 2010-11 for drawal of arrear salary/ pension arising out of such revision of salary. This has been communicated in Finance Department Circular No.14329 (255)/F., dt.31.03.2010.

4. Government, after careful consideration, have been pleased to decide that the balance 30% revised arrear salary in the revised scale shall be allowed to be drawn and disbursed in cash on or before 31.03.2011.

5. Employees will have the option to deposit a portion or entire 30% or arrear revised salary in their G.P.F. Account, if they intimate the Drawing & Disbursing Officers in writing. However, this would not be applicable to the employees who have joined Government Service on or after 01.01.2005 under the New Restructured Defined Contribution Pension Scheme, 2005.

6. All drawals as noted above should be allowed in the manner prescribed in para-7,8 and 9 below.

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

(i)

<b>Department/ Office for scrutiny of pay fixation statement</b>	<b>Checking Authority</b>
Secretariat Establishment/ Attached Offices/ Offices of Heads of Department.	Secretariat Departments (F.A/ A.F.A and in their absence an Officer other than the Officer who has prepared the statements may be nominated by the Secretary of the concerned Departments)
Attached Offices/ District Level Offices/ Range Offices	Heads of Department
Offices subordinate to Dist. Level Offices	Dist Level Offices
Revenue and Block Offices in the Sub- Division	Sub-Divisional Offices (Revenue Department)

(ii) Now during drawal of the balance 30% of the arrear revised salary, if any excess amount is found to have been paid at the time of drawal of 40% & 30% arrear revised salary, the excess amount should be adjusted now from the 30% arrear so that there will be no excess payment on this account.

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

"Certified that the initial pay fixation statement, 40% & 30% arrear salary already drawn and arrear salary now going to be drawn have been checked by me as well as by the designated checking authority in respect of the person/persons included in this bill. An undertaking to the effect that "excess payment, if any, detected in future will be refunded by me" has/have been obtained from each person included in this bill".

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



8. The arrear revised salary now allowed shall not be drawn in case of Govt. employees who have not yet drawn 40% & 30% of arrear revised salary in terms of F.D. Memo No.55371/F dt.26.12.2008 & No.45043(255)/F., dt.07.09.2009 respectively. In such cases 70%(40%+30%) of the arrear revised salary would be paid first and the arrears, now admissible, would be paid thereafter.

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

Sd/-

**Additional Secretary to Government**

## FINANCE DEPARTMENT

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**Memo No 4/2009-(Pt.) / 25541 (255)/ F., Dt. 02.06.2010**  
**To**

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

### **Sub:- Clarification on Orissa Revised Scales of Pay Rules, 2008.**

The undersigned is directed to say that after issue of Odisha Revised Scales of Pay Rules, 2008 in Finance Department Notification No.55244/F., dt.24.12.2008, guidelines were issued in Finance Department Memo No.553371/F., dt.26.12.2008 wherein the procedure for fixation and drawal of pay in the revised scales of pay has been outlined. The doubts raised in different quarters in respects of the said Rules, have been clarified subsequently in Finance Department circular No.18409/F., dt.08.04.2010. Now communications have been received again from different quarters for issue of further clarifications on various points pertaining to the said Rules.

After careful considerations of the various provisions of the Odisha Revised Scales of Pay Rules, 2008 and other related issues, Government have been pleased to issue the following clarifications for guidance of all concerned.

<b>Sl. No.</b>	<b>Points of doubt</b>	<b>Clarification</b>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
1.	Whether an employee can step up his pay or antedate the date of his increment to that of his junior where junior gets more pay on account of availing ACP after his usual increment ?	<p>Yes, the pay of an employee can be stepped up or the date of increment can be antedated with that his junior where senior gets less pay than his junior on account of fixation of pay of the junior in ACP after availing his usual increment.</p> <p>For example:- Suppose 'A' is senior to 'B' Both of them are drawing the pay of Rs.11630/- with G.P. of Rs.4200/- and date of increment of 'A' is 01.03.2007 and the increment of 'B' is 01.08.2007. The pay of 'A' is fixed at Rs.12110/- with G.P. of Rs.4200/- on allowing of</p>

Sl. No.	Points of doubt	Clarification
(1)	(2)	(3)
		<p>ACP w.e.f. 15.02.2007 which is before sanction of his usual increment, whereas the pay of 'B' is fixed at Rs.12600/- with G.P. of Rs.4200/- on allowing of ACP w.e.f. 15.09.2007 which is after sanction of usual increment due on 01.08.2007.</p> <p>In such a case, the pay of 'A' can be stepped up/antedated with that of 'B' w.e.f. 15.09.2007 i.e. the date from which 'B' is drawing more pay.</p>
2.	Whether an employee is entitled for ACP on completion of prescribed time period in a post or grade when the same belongs to different cadre?	No, the ACP is only to be allowed on completion of prescribed time period in a post or grade within a single cadre.
3.	From what date the period of service will be reckoned for allowing ACP where post or scale of pay/pay band with grade pay has been upgraded?	While allowing ACP to an employee where the post or scale of pay/pay band with grade pay has been upgraded or posts have been merged to single one with change in pay scale, the period of service will be reckoned from the date of such upgradation or merger not prior to that.
4.	Whether stepping up of pay / antedation of pay is admissible for the 2 <sup>nd</sup> time under ORSP Rule, 2008?	No. Stepping up of pay / antedation of pay is not admissible for the 2 <sup>nd</sup> time under ORSP Rules, 2008.
5.	What does the term 'Government' used specifically in sub rule-20 of ORSP Rules, 2008 imply ?	The term 'Government' used in sub rule-20 of ORSP Rules, 2008 implies the Government in Finance Department.

Sd/-

**Special Secretary to Government**

## **FINANCE DEPARTMENT**

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**No. 26827 /F**., **Dt. 11.06.2010**  
*PCC-16/09(Pt.I)*

### **RESOLUTION**

#### **Sub:- Reconstitution of Anomaly Committee.**

In partial modification of Finance Department Resolution No.8488/F., dt.16.02.2009, the State Government have been pleased to reconstitute the Anomaly Committee to consider anomalies if any, pertaining to pay in revised pay structure under ORSP Rules 2008. The said Committee shall consist of the following :-

1. Additional Development Commissioner-cum-Secretary to Government, P&C Department ..... Chairman
  2. Principal Secretary, Finance Department ..... Member
  3. Principal Secretary, Home Department ..... Member
  4. Additional Secretary to Govt., Finance Deptt. (In-Charge of P.C. Cell) ..... Convenor
2. The committee will devise its own procedure for conduct of its business. It may call for such information and take such evidence as may be considered necessary, Departments of Government and officers subordinate to them shall furnish such information / documents and assistance as may be required by the Committee. The Committee may Co-opt Member from other Departments if considered necessary.
3. The committee shall submit its recommendations within a period of 6 months from the date of issue of this Resolution.

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

**By Order of the Governor**

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

## **FINANCE DEPARTMENT**

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**No. 29318 / F. Dt. 01.07.2010**  
**PCC(A)-27/10**

### **RESOLUTION**

**Sub:- Revision of pay scale of Rs.4440-7440/- under ORSP Rules, 2008.**

Pursuant to para-27 of Finance Department Resolution No.540-80/F., dt.16.12.2008, the State Government constituted an Anomaly Committee vide F.D. Resolution No.8488/F., dt.16.02.2009 to consider anomalies, if any, pertaining to pay in the revised pay structure under ORSP Rules, 2008. Accordingly, Memoranda were invited by the Anomaly Committee from Service Associations relating to pay anomalies in the revised pay under ORSP Rules, 2008. Memoranda from various Service Association of Group-D employees were received and heard in this regard by the Anomaly Committee. Thereafter, the Anomaly Committee was pleased to give an interim report to Government with recommendation to consider enhancement of the existing upper ceiling of the pay scale of Rs.4440-7440/- under ORSP Rules, 2008.

Having regard to the recommendation of the Anomaly Committee on the demands of various Group-D Employees Associations, Government after careful consideration, have been pleased to enhance the existing upper ceiling of pay scale of Rs.4440-7440/- under Pay Band – IS from Rs.7440/- to Rs.14680/- in exercise of powers conferred under rule -19 of ORSP Rules, 2008.

This shall be given prospective effect from 01.07.2010.

Order :- Ordered that Resolution be published in an Extraordinary issue of the Odisha Gazette.

**By Order of the Governor**

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

## FINANCE DEPARTMENT

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No. 31162(255) /F.,  
CS-I-6 / 2010

Dt. 16.07.2010

To

All Departments  
All Heads of Department  
All Collectors

**Sub:- Sanction of increments(s) on completion of punishment period of an employee awarded with the punishment for stoppage of increment(s) without cumulative effect whose pay is fixed in between the punishment period in a changing situation like promotion or fixation in revised scale under O.R.S.P. Rules etc.**

The undersigned is directed to say that sanction of increment is generally accorded in case of an employee awarded with punishment for stoppage of one or more increments without cumulative effect on completion of the punishment period. But, it has come to notice that upgradation or enhancement of scale of pay of such employee to a higher stage by promotion or fixation of pay under O.R.S.P. Rules during the period in between the punishment period and such changing situation like promotion or fixation of pay in the revised pay scale etc. lead to sanction of higher rate of increment(s) after the period of such punishment is over. This anomaly occurs when effectual change in the pay scale of the punished employee is made during the period of punishment. The following illustration exhibits that on allowing such increment(s) at higher rate after completion of the punishment period, the employee concerned gets his / her pay than the pay he/she would have drawn, had he/she not been awarded with such punishment and thereby, the punishment awarded to the employee turns out to be reward creating discrepancy in pay.

### ILLUSTRATION

'A' is a Government employee i.e. a Junior Assistant, drawing the pay of Rs.5640/- with Grade Pay of Rs.1900/- in the pay band-1 of Rs.5200-20,200/- as on 1.1.2007. He has been punished with stoppage of two increments without cumulative effect which came into effect from 01.04.2007. He has been promoted to the post of Senior Assistant in pay band-2 of Rs.9300-34,800/- with Grade Pay of Rs.4200/- w.e.f. 01.04.2009 the pay of 'A' as on 01.04.2010 with punishment and without punishment shall be as follows:-

<b>Date</b>	<b>With Punishment</b>	<b>Without Punishment</b>
1.1.2007	Rs.5640 + 1900	Rs.5640 + 1900
1.4.2007 (Punishment awarded)	Rs.5640 + 1900	Rs.5640 + 1900
1.1.2008	Rs.5640 + 1900 (1 <sup>st</sup> increment stopped)	Rs.5870 + 1900 (1 <sup>st</sup> increment allowed)
1.1.2009	Rs.5640 + 1900 (2 <sup>nd</sup> increment stopped)	Rs.6110 + 1900 (2 <sup>nd</sup> increment allowed)
1.4.2009 (Promoted to Sr. Assistant)	Rs.9300 + 4200	Rs.9300 + 4200
1.4.2010	(a) 9710 + 4200	Rs.9710 + 4200
	(b) 10130 + 4200	
	(c) 10,560 + 4200 (Stoppage of two increments and one usual increment are allowed)	

With a view to obviating such anomaly Government, after careful consideration, have been pleased to decide that the pay of the employee concerned in such eventuality shall be fixed and drawn in usual course as per the punishment awarded to him/ her up-to end of the punishment period. But soon after completion of such punishment period pay of the employee concerned shall be fixed and drawn on the basis of the presumptive pay which he/ she would drawn by that time, had he/ she not been awarded with the above punishment.

This order will take effect from the date of its issue. Cases already decided shall not be re-opened and pending cases will be decided in accordance with the provisions of this order.

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

## **FINANCE DEPARTMENT**

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### **OFFICE MEMORANDUM**

**Bhubaneswar, Dated the 13<sup>th</sup> August, 2010**

No. OFS-II(P)-15/2010-38091 / F., Consequent upon restructuring of the Odisha Finance Service Cadre having entry level upgradation from Pay Band-2 to Pay Band -3 with effect from 28.02.2009 vide Finance Department Resolution No.10910/F., dated 28.02.2009, the pay of all OFS-I(JB) officers including the officers holding the post of OFS-I(JB) in the Pay Band-2 of the scale of pay of Rs.9,300-34,800/- with Grade Pay of Rs.5,400/- and the officer holding the post of OFS-I(JB) in the Pay Band-2 of the scale of pay of Rs.9,300-34,800/- with Grade Pay of Rs.5,400/- and the officers holding the post of OFS-II in the Pay Band-2 of scale pay of Rs.9,300-34,800/- with Grade Pay of Rs.4,600/-, the pay of the officers who are coming under the said coverage shall be fixed in the scale of pay of Rs.15600-39100/- with Grade Pay of Rs.5,400/- under the provisions of Rule-13 of the Odisha Revised Scale of Pay Rules,2008 in the following manner.

- a. 3% incremental benefit shall be given to the OFS officers who are borne in the restructured cadre with effect from 28.02.2009 or from the date as per the option exercised by the officers, in the prescribed proforma with one month from the date of issue of this Office Memorandum.
- b. If the Pay in the Pay Band after adding 3% incremental benefit becomes less than the minimum of the Basic Pay Band i.e. Rs.15,600/- than the Pay shall be fixed at the minimum i.e. Rs.15,600/- with Grade Pay of Rs.5400/-
- c. The next date of increment of the said OFS officers will fall due on the completion of one year from the date of such fixation of Pay.

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



**FINANCE DEPARTMENT**

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**No. 44189/F., Dt. 21.10.2010**  
*PCC-4/09(Pt.)*

**OFFICE MEMORANDUM**

**Sub:- Stepping up of Pay/ antedation of pay of the Senior Government Servant for the second time at par with his junior under ORSP Rules, 2008.**

Stepping up of Pay/ antedation of pay of the senior Government Servant with that of his junior was allowed once under ORSP Rules, 2008 as per item No.4 of clarification order issued by Finance Department vide their Memo No. PCC-4/2009(Pt.)/25541(255)/F., dt.02.06.2010. However, some senior Government Servants happen to draw less pay than their juniors even after first time stepping up of pay/antedation of pay enjoyed by them due to the fact that the concerned junior or any other junior to them draws more pay on account of antedation of pay/ increment/ sanction of ACP or otherwise.

The above matter was examined and after careful consideration, Government have been pleased to decide that in such cases the pay/increment of the senior Government Servant who draws less pay than his junior shall be stepped up/ antedated for the second time only if otherwise admissible with the concurrence of Finance Department.

It is also clarified that where the pay of junior Government Servant is fixed at a higher stage than his senior on account of protection of pay/exercise of option in the revised scales of pay, the benefit of stepping up of pay/antedation of pay shall not be admissible.

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

**FINANCE DEPARTMENT**

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**No. 44193 / F.,**

**Dt.21.10.2010**

**PCC(A)-62/2010**

To

All Departments of Government  
All Heads of Department  
All Collectors.

**Sub:- Clarification on Orissa Revised Scales of Pay Rules, 2008.**

It has been clarified in the past that the adhoc appointments made by Government in exigencies of public service beyond a period of six months are liable to objection. The Orissa Public Service Commission (Limitation of Function) Regulations also do not contemplate extension of such appointments. So, the work 'extension' shall virtually be construed as fresh appointment that ensues from the date of orders of extension of such provisional appointment and thereby, the employee does not get any right to the post he holds on adhoc appointment.

References have been received from different Departments as to whether the O.R.S.P. Rules, 2008 would be applicable to the adhoc employees. It is further clarified that O.R.S.P. Rules, 2008 shall not be applicable to adhoc employees who have been appointed for 40 days or more against certain vacancies. However, Government after careful consideration, have been pleased to decide that such adhoc employees can be appointed at the minimum of the revised scales of pay attached to the post with grade pay under the O.R.S.P. Rules, 2008 with prospective effect and without any arrear benefit.

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

## **FINANCE DEPARTMENT**

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**No. 48357 /F.,      Dt. 24.11.2010**

**PCC-16/09**

### **RESOLUTION**

#### **Sub:- Reconstitution of Anomaly Committee.**

In partial modification of Finance Department Resolution No.26827/F., dt.11.06.2010, the State Government have been pleased to reconstitute the Anomaly Committee to consider anomalies if any, pertaining to pay in revised pay structure under ORSP Rules 2008. The said Committee shall consist of the following :-

1.      Development Commissioner-cum-  
Secretary to Government, P&C Department      .....      Chairman
  2.      Principal Secretary, Finance Department      .....      Member
  3.      Principal Secretary, Home Department      .....      Member
  4.      Additional Secretary to Govt., Finance Deptt.  
(In-Charge of P.C. Cell)      .....      Convenor
2.      The committee will devise its own procedure for conduct of its business. It may call for such information and take such evidence as may be considered necessary, Departments of Government and officers subordinate to them shall furnish such information / documents and assistance as may be required by the Committee. The Committee may Co-opt Member from other Departments if considered necessary.
3.      The committee shall submit its recommendations within a period of 6 months from the date of issue of this Resolution.

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

**By Order of the Governor**

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

## **FINANCE DEPARTMENT**

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**No. 6568 / F.,**

**Dt. 19.02.2011.**

*PCC(A)-39/2010*

### **OFFICE MEMORANDUM**

**Sub:- Sanction of ACP benefits to the Assistant Section Officer of the Secretariat after restructuring of the cadre.**

Government vide Home Department Resolution No.44874 dated 30.09.2008 initiated structural reforms in Secretariat re-designating the entry level post in Orissa Secretariat Service Cadre as Assistant Section Officer (ASO) with pre-revised scale of pay of Rs.5000-150-8000/-. This re-designated post of Assistant Section Officer has been created with merger of the post of Junior Assistant and the post of Senior Assistant of Secretariat. Sanction of Assured Career Progression benefit (ACP) to Assistant Section Officers of Secretariat by counting their period of service rendered as Junior Assistant, as Senior Assistant and as Assistant Section Officer was under consideration.

Government after careful consideration, have been pleased to adopt the principle enunciated in Finance Department Memo No.27801/F., dated 17.5.1986 and decide that the benefit of Assured Career Progression shall be allowed to Assistant Section Officers of the Secretariat in terms of rule 14 of O.R.S.P. Rules, 2008 on completion of required years of service subject to following stipulations :

1. The ASOs, who complete 15, 25 and 30 years of service prior to 30.09.2008 and whose period of service is counted from the date of their joining in the post of Junior Assistant, may be considered for benefits under ACP Scheme with effect from 30.09.2008 or the date with effect from which their pay is fixed as Assistant Section Officer.
2. The ASOs, who complete 15, 25 and 30 years of service on or after 30.09.2008 may be considered for benefits under ACP Scheme with effect from the date of such completion.
3. In case of an ASO drawing less pay than an ASO junior to him due to sanction of ACP, the pay of the senior may, on examination, be considered to be stepped up or antedated with that of his junior as per rules.

Para 3 of F.D. Memo No.2554/F., dated 02.06.2010 is accordingly modified to the above extent and past case decided shall not be reopened.

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

**MATTERS RELATING  
TO  
ODISHA CIVIL  
SERVICES (PENSION) RULES**



## **FINANCE DEPARTMENT**

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### **OFFICE MEMORANDUM**

**No. 18028/F.      Bhubaneswar      Dt. 06.04.2010**  
**PEN-42/2010**

**Sub: Revision of pension/ family pension in respect of pre-2006 retired Part-III Judges of Orissa High Court those who are elevated from Orissa Senior Judicial Service cadre w.e.f. 01.01.2006.**

In pursuance of the recommendation of the Sixth Central Pay Commission and subsequent recommendation made by the Fitment Committee appointed by the State Government the pension/ family pension of the pre-2006 and post-2006 State Government pensioners/ family pensioners has been revised w.e.f. 01.01.2006 in Finance Department O.M. No. 3667/F dated 19.01.2009 and Resolution No. 3653/F dated 19.01.2009 respectively.

2. But, the pension/family pension of the retired elevated Judges of the Orissa High Court belonging to State Judicial cadre have not been revised w.e.f. 01.01.2006 in terms of the F.D. O.M. and the Resolution referred in para-1 above since they had been allowed higher benefits of pay and pension w.e.f. 01.07.1996 on recommendations of the Shetty Commission adopting in principle the measures taken by the Karnatak Government as per the decision of the Hon'ble Supreme Court.

3. The Government of India, Ministry of Law and Justice (Department of Justice) in their letter No. 11016/1/2009-Jus dated 27.02.2009 have intimated the Accountant General of all States for revision of pension/family pension of pre-2006 retired part-III Judges of High Court and Supreme Court w.e.f. 01.01.2006 in terms of Department of Pension and Pensioners' Welfare's O.M.No.F.No.38/37/08 P & PW (A) dated 1<sup>st</sup> Sept.2008 w.e.f. 01.01.2006 as in the case of Central Government employees subject to adoption of said Office Memorandum dated 01.09.2008 by the respective State Government to grant the benefit of increased pension on similar lines to their employees including the members of State Higher Judicial Service and in this regard, the direction of the Supreme Court of India in CMP No. 18044 of 1988 in the matter of Justice M.L. Jain-Vrs-Union of India and others circulated to the State Governments by the Department has been referred to.

4. In case of Justice M.L. Jain-Vrs-Union of India and others, the Hon'ble Supreme Court in their judgment dated 18.08.1988 in CMP No. 18044 did not appreciate the decision of the Ministry of Law and Justice giving liberty to the different State Governments to decide the retirement benefits of the Part-III Judges of High Court elevated from their State Senior Judicial cadre and opined that there should be a parity between the pension drawn by the petitioner and the other High Court Judges in India.

5. With a view to considering all aspects of this issue a meeting was held on 11.02.2010 under the Chairmanship of Principal Secretary, Finance Department where the Principal Secretary to Government, Home Department, Principal Secretary to Government, Law Department and the Registrar (Vigilance) Orissa High Court were the participants and after threadbare discussion, the following decisions were taken in the meeting.

- i) The State Government may adopt the Government of India O.M. No. 38/37/08-P & PW (A) dated 01.09.2008 exclusively in respect of the pre-2006 retired Part-III (elevated) Judges of the Orissa High Court as regards revision of their pension/family pension w.e.f. 01.01.2006 as per the directions issued by the Hon'ble Supreme Court dated 18.08.1988 in case of Justice M. L. Jain –Vrs – Union of India in CMP No. 18044 of 1988 as communicated by the Government of India, Ministry of Law and Justice (Department of Justice) in their letter No.L-11016/1/2009-Jus dated 27.02.2009 addressed to the Accountant General of all States.
- ii) In the meantime, Mr. Justice E. Padmanavan Committee has been set up by the Hon'ble Supreme Court for considering revision of pay and allowance and pension of the judicial Officers of different States and the report/recommendations of the Committee is awaited which will also be applicable in case of Part-III (elevated) Judges of the Orissa High Court. As regards revision of pension/family pension w.e.f. 01.01.2006 in respect of Judicial Officers of the State including post-2006 retired Part-III (elevated) Judges of the Orissa High Court, the report/recommendation of Mr. Justice E. Padmanavan Committee may be awaited.

6. After careful consideration of the above aspects the State Government have been pleased to adopt the Government of India, Ministry of Personnel, Public Grievances & Pensions, Department of Pension & Pensioners' Welfare Office Memorandum No. F.No.38/37/08-P & PW (A) dated 1<sup>st</sup> Sept. 2008 as regards revision of pension/family pension exclusively in respect of pre-2006 retired Part-III Judges of the Orissa High Court who had been elevated from Orissa Senior Judicial service cadre subject to the condition that the revised pension along with the special additional pension w.e.f. 01.01.2006 as applicable to the pre-2006 retired Part-III Judges of the High Court shall not exceed the ceiling fixed in the Part-III of the First Schedule of the High Court Judges (Salaries and Conditions of Service) Act, 1954 as amended by the Ministry of Law and Justice (Legislative Department) in their Notification dated 09.01.2009.

**By order of the Governor**

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



## **FINANCE DEPARTMENT**

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### **RESOLUTION**

**No. 18904 /F  
Pen-54/2010**

**Dated 13.04.2010**

**Sub: Special Family Pension to the family members of Police personnel killed in Naxal violence.**

The State Government have introduced "the New Restructured Defined Contribution Pension Scheme " for the new entrants to the State Government Service under the pensionable establishment with effect from 1.1.2005 and the relevant provisions of the O.C.S. (Pension) Rules, 1992 have accordingly been amended vide Finance Department Notification No. 44451/F dated 17.9.2005.

2. At the same time, Finance Department Resolution No. 53885/F dated 2.11.2001 and No. 41191/F dated 02.09.2009 issued under the O.C.S. (Compassionate Grant) Rules, 1964 provide that in case of death of Police personnel while on duty during extremist violence in Naxalite affected areas, the eligible family members of the deceased Police personnel are entitled to the benefit of special family pension at the rate of the last pay drawn by the deceased Police personnel till the normal date of superannuation of the said personnel had he / she remained alive.

3. Now, it has come to the notice of the Government that in case a Police personnel who has joined in service on or after 1.1.2005, dies of extremist violence in Naxal affected areas while performing duty, the family members of such personnel are not eligible to get the benefit of special family pension as provided under the O.C.S. (Compassionate Grant) Rules, 1964 since they are not governed under the O.C.S. (Pension) Rules, 1992. Thus, the aforesaid provisions of " the New Restructured Defined Contribution Pension Scheme" negate the very purpose of Finance Department Resolution No. 53885/F dated 2.11.2001 and No. 41191/F dated 2.09.2009 issued under the O.C.S. (Compassionate Grant) Rules, 1964.

4. With a view to raising the morale of the Police personnel engaged in Naxalite affected areas, Government after careful consideration, have been pleased to decide that cases of Police personnel, who have joined in the State Government service in pensionable establishment on or after 1.1.2005 and have died of extremist violence in Naxalite affected areas, while performing duty, shall be governed under the O.C.S. (Pension) Rules, 1992 and their family members shall be entitled to get special family pension / family pension in terms of the O.C.S. (Compassionate Grant ) Rules, 1964 and the O.C.S. (Pension) Rules, 1992 as the case may be.

5. Relevant provisions of the O.C.S. (Pension) Amendment Rules, 2005 are deemed to have been modified to the above extent. Formal amendment of the rules in terms of this Resolution will be issue in due course.

6. This order shall be deemed to have come into force with effect from 1.1.2005.

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

**By order of the Governor**

**Sd/- J.K. Mohaptara  
Principal Secretary to Government**

**FINANCE DEPARTMENT**

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**No. 18918 (255) /F  
Pen-50/2010**

**Bhubaneswar, Dated 13.04.2010**

**From**

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

**To**

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

**Sub:- Drawal of remaining 30% of arrears arising out revision of pension / family pension in respect of pre-2006 and post-2006 State Government Pensioners / Family Pensioners w.e.f. 1.1.2006 during the financial year 2010-11.**

Sir/ Madam,

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

But, in view of the resource constraints only 30% of arrear pension/ family pension on account of revision of pension/ family pension in respect of Pre-2006 and Post-2006 State Government pensioners/ family pensioners w.e.f. 1.1.2006 out of the remaining 60% of arrear pensioners/ family pension was released during the year 2009-10 in Finance Department Circular No. 46403 (275)/F dated 15.9.2009 and it was stipulated that drawal of the balance 30% of arrears will be decided later.

Now, the provision has been made in the On Account Budget for the year 2010-11 for drawal of said remaining 30% of the arrear pension/ family pension arising out of such revision of pension/ family pension w.e.f. 1.1.2006.

It is, therefore, requested that effective steps may be taken for drawal of remaining 30% arrear on account of revision of pension/ family pension in respect of Pre-2006 and Post -2006 State Government pensioners w.e.f. 1.1.2006 during the year 2010-11.

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

**Yours faithfully,**

*Sd/-*

**Additional Secretary to Government**

## **FINANCE DEPARTMENT**

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### **OFFICE MEMORANDUM**

**No. 21544 /F  
Pen-74/2010**

**Bhubaneswar, Dated 01.05.10**

**Sub: Mobility of personnel amongst State / Central Government Departments and State/ Central Autonomous Bodies – counting of service for pension.**

The State Government have introduced “ the New Restructured Defined Contribution Pension Scheme” in respect of the State Government employees who have joined in their services under pensionable establishment on or after 1.1.2005 in tune with the provisions adopted by the Government of India for Central Government employees with effect from 1.1.2004. Accordingly, necessary amendment of rule 3 of the O.C.S. (Pension) Rules, 1992 has been made in Finance Department Notification No. 44451 / F dated 17<sup>th</sup> September, 2005. Because of the above new and changed position, the provisions of rule 44 of the O.C.S. (Pension) Rules, 1992 and Finance Department Office Memorandum No. 2276/F dated 20.1.1990 regarding mobility of personnel between State Government Departments and Autonomous Bodies have become inoperative with effect from 1.1.2005.

2. Now, the Government of India, Ministry of Personnel, Public Grievances and Pensions, Department of Pension and Pensioners’ Welfare in their Office Memorandum No.28/30/2004- P & PW (B) dated 28.10.2009 have decided that the mobility of the Central Government servants/ employees of Autonomous Bodies appointed to their services on or before 31.12.2003 and who were governed under the old non-contributory pension scheme of their respective Government/ organisation shall continue for pensionary benefits taking into account their combined service in accordance with the provisions of the C.C.S. (Pension) Rules, 1972.

3. Meanwhile, representation have been received by the State Government in Finance Department from various quarters for making similar provisions as has been made by the Government of India in their O.M. No. 28/30/2004- P & PW (B) dated 28.10.2009.

4. The State Government after careful consideration of the matter, have been pleased to decide that the employees of State Government/ Autonomous Bodies who were appointed in their services prior to 1.1.2005 and who were governed under the old non-contributory pension rules/ scheme of State Government/ Autonomous Bodies, on their permanent absorptions/ further appointment to the services under the State Government/ Autonomous Bodies as the case may be on or after 1.1.2005 shall continue to be covered under the provisions of rule 44 of the O.C.S. (Pension) Rules, 1992 read with Finance Department O.M. No. 2276/F dated 20.1.1990 subject to fulfilment of terms and conditions of the said Rules.

5. The employees of State Government moving to Central Autonomous Bodies and employees of State Autonomous Bodies to Central Government and Central Autonomous Bodies and vice versa shall also come under the coverage of the above rule and F.D.O.M. No.2276/F dated 20.1.1990 subject to fulfilment of other terms and conditions as laid down in Government of India Office Memorandum dated 28.10.2009 referred to above, provided, that the employees covered under the C.P.F. etc. Scheme prior to 1.1.2005 will not be entitled to be covered under the old pension rules/ scheme on their permanent absorption/ further appointment on or after 1.1.2005.

6. This decision of the Government shall come into force with retrospective effect from 1.1.2005.

**Sd/- J.K. Mohaptara**  
**Principal Secretary to Government**

**FINANCE DEPARTMENT**

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**OFFICE MEMORANDUM**

**No. 23334/F.  
PEN-106/2010**

**Bhubaneswar, Dt. 15.05.2010**

**Sub: Dearness Relief (TI) on pension/ family pension with effect from 01.01.2010 in favour of the State Government pensioners/ family pensioners.**

Pension/ family pension in respect of pre-2006 and post-2006 State Government pensioners/ family pensioners was revised with effect from 01.01.2006 in Finance Department O.M. No.3667/F dated 19.01.2009 and Finance Department Resolution No. 3653/F dated 19.01.2009 respectively. Accordingly, Dearness Relief (TI) was allowed on such revision of pension/ family pension in Finance Department O.M. No. 56679/F dated 23.11.2009 at the rate of 27% w.e.f. dated 01.07.2009.

2. Government of India, Ministry of Personnel, Public Grievances & Pensions in their O.M..No.F-42/18/2010-P&PW(G) dated 31.03.2010 have enhanced the Dearness Relief admissible to the Central Government pensioners/ family pensioners from 27% to 35% w.e.f. 01.01.2010.

3. In the meantime, one dose of Dearness Allowance @8% has been sanctioned in favour of the State Government employees w.e.f. 01.01.2010 in Finance Department Office Memorandum No. 23134/F dated 14.05.2010.

4. After careful consideration of the matter, the State Government have been pleased to decide that the Dearness Relief (TI) on pension/ shall be paid to the State Government pensioners/family pensioners at the same rate of 8% on the revised Basic Pension/ family pension w.e.f. 01.01.2010. **With sanction of one dose of Dearness Relief (TI) at the rate of 8%, the Dearness Relief now payable on the revised basic pension/ family pension will be enhanced from 27% to 35% w.e.f. 01.01.2010.**

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

For the purpose of this Office Memorandum:

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

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

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

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



**FINANCE DEPARTMENT****\*\*\***

**No. 27826\_\_\_\_\_/F, Bhubaneswar, dated the 21<sup>st</sup> June, 2010**  
**Pen--93/2010**

**RESOLUTION**

**Sub: Revision of compassionate grant allowed to the State Government employees in the event of their death or injury while on duty.**

In the event of death of a Government servant having meritorious record of service, sanction and payment of Compassionate Grant to eligible family of the deceased Government servant is considered under the provisions of the Orissa Civil Services (Compassionate Grant) Rules, 1964 read with F.D. Resolution No.Pen-51/2000-9764/F dated 7.3.2001 at the following rates.

<b>Category of cases</b>	<b>Rate of compassionate grant</b>
(iii) Death:- If a Government servant dies while on duty	Rs. 1.50 lakh
(iv) Injured Government servant :- (a) Injury leading to permanent incapacitation (Loss of two legs or two eyes or one leg and one eye)	Rs. 1.00 lakh
(b) Loss of one leg or one eye	Rs. 0.50lakh
(c) Permanent total disablement	Rs. 1.00 lakh
(d) Permanent partial disablement	Percentage of Rs. 1.00 lakh as per disability suffered.
(iii) Special family pension shall be allowed to the eligible family members of the deceased government servants at the rate of last pay drawn by the concerned deceased employee till the normal date of superannuation, had he remained alive.	

2. Enhancement of the existing rate of compassionate grant was discussed in the meeting of all Secretaries/ Special Secretaries held under the Chairmanship of the Chief Secretary on 04.11.2009. Pursuant to this, a Committee under the Chairmanship of the Principal Secretary, Finance Department with the Principal Secretary to Government, Home Department and Principal Secretary to Government, Forest & Environment Department as members examined this issue and submitted their recommendation.

Government, after careful consideration of their recommendation, have been pleased to revise the existing rate of compassionate grant to the State Government employees under the O.C.S. (Compassionate Grant) Rules, 1964 as follows :-

<b>Category of cases</b>	<b>Revised Rate of compassionate grant</b>
(i) Death case:- If a Government servant dies while on duty	Rs. 4.00 lakh
(ii) Injured Government servant :- (b) injury leading to permanent incapacitation	Rs. 2.00 lakh
(b) Injury leading to partial incapacitation	Rs. 1.00 lakh
(iii) Special family pension shall be admissible under the O.C.S. (Compassionate Grant) Rules, 1964 to the eligible family members of the deceased government servant at the rate of last pay drawn by the concerned employee till the survival date of superannuation had he remained alive provided that the deceased employee had joined in government service under pensionable establishment prior to 1.1.2005.	

3. All other terms and conditions for sanction of Compassionate Grant in favour of the State Government employee shall continue to be the same as specified in O.C.S. (Compassionate Grant) Rules, 1964 read with F.D. Resolution No. 9764/F dated 7.3.2001.

4. The revised rates of Compassionate Grant shall be effective from 1.1.2010.

5. Relevant provisions of the O.C.S (Compassionate Grant) Rules, 1964 and the O.C.S. (Pension) Rules, 1992 are deemed to have been modified to the above extent as specified in the foregoing paragraphs and formal amendments in terms of this order will be issued in due course.

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

**By order of the Governor**

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

## **FINANCE DEPARTMENT**

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**No. 29449 /F Bhubaneswar, dated the 1<sup>st</sup> July, 2010  
OE-II(F)-22/2010**

### **RESOLUTION**

**Sub:- Enhancement of the payment of ex-gratia and grant of monthly pension to the next of the eligible kin of the Para-military Forces from the Defence and Para-military Personnel Relief Fund, Orissa.**

The State Government have established the "Defence and Para-military Personnel Relief Fund, Orissa" for providing financial support to the next of kin of the Defence Personnel and Para-military forces of our State who make the supreme sacrifice for the country during war or counter insurgency operations.

2. At present while the next of kin of the Para-military forces are entitled to an ex-gratia grant of Rs.1,00,000/- , the next of kin of Defence Personnel are eligible for ex-gratia grant of Rs.2,00,000/- alongwith monthly pension of Rs.1275/- per month.

3. In order to maintain uniformity, Government, after careful consideration, have been pleased to enhance ex-gratia to the next of kin of the Para-military forces to Rs.2,00,000/-. They will also be entitled to payment of pension for an amount of 1275/- P.M. out of Defence and Para-military Personnel Relief Fund, Orissa. All other terms and conditions as applicable for payment of the monthly pension to the next of the kin of the Defence Personnel will also be applicable for the next of the kin of the deceased Para-military Personnel as laid down in Finance Department Resolution No. 47241/F; dated 24.11.2000 and No. 44261/F dated 08.10.2004. Cases already sanction and released, shall not be re-opened / reconsidered.

4. This shall come into force with effect from June 01, 2010.

**ORDER** : Ordered that this Resolution be published in an extra ordinary issue of Orissa Gazette and copies forwarded to all Departments of Government AG (A &E), Orissa, DAG, Orissa, Puri.

**By order of the Governor**

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

## **FINANCE DEPARTMENT**

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### **NOTIFICATION**

**No. 30293 /F, Bhubaneswar, dated 08.07.2010**  
**Pen-53/2010**

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Orissa is pleased to make the following rules, further to amend the Orissa Civil Services (Pension) Rules, 1992 namely:-

1. (1) These rules may be called the Orissa Civil Services (Pension) Amendment Rules, 2010.

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

2. In the Orissa Civil Services (Pension) Rules, 1992, in rule 2, in sub-rule (1), after the Proviso clause (q), the following proviso shall be inserted, namely:-

“Provided further that in case of sanction of provisional pension of a retired Government servant as provided under rule 65 and rule 66 of these rules, “the Pension Sanctioning Authority” means the Head of Office under whom the retiring Government servant worked last even if such Head of Office is not the appointing authority of the said Government servant.”

**By order of Governor**

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

## **FINANCE DEPARTMENT**

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### **RESOLUTION**

**No. 31664/F.  
PEN-127/2010**

**Bhubaneswar, Dt. 20.07.2010**

**Sub: Grant of Dearness Relief (TI) @ 14% with effect from 01.01.2010 in favour of the State Government pensioners who are in receipt of pension/ provisional pension in the pre-revised scales of pay.**

Dearness Relief (TI) on pension @ 73% is now being paid to the State Government pensioners on Basic Pension/ Basic Provisional Pension plus Dearness Pension taken together with effect from 01.01.2010 who are in receipt of their pension/ provisional pension in the pre-revised scales of pay in Finance Department Resolution No. 2914/F dated 28.01.2010.

2. In the meantime, the Government of India, Ministry of Personnel, Public Grievances & Pensions, Department of Pension & Pensions' Welfare, New Delhi vide their O.M. No. No.F-42/15/2010-P&PW(G) dated 29.06.2010 have sanctioned one additional dose of Dearness Relief in respect of the Central Government pensioners who are in receipt of their pension/ provisional pension in the pre-revised scale of pay @ 14% raising the existing dose of Dearness Relief from 73% to 87% w.e.f. 01.01.2010.

3. Similarly, one dose of Dearness Allowance @14% in favour of the State Government employees who are in receipt of pay in the pre-revised scales of pay w.e.f. 01.01.2010 have been released in Finance Department Office Memorandum No. 23134/F dated 14.05.2010.

4. The State Government, after careful consideration of the matter, have been pleased to decide that the Dearness Relief (TI) on pension/ provisional pension shall accordingly be paid to the State Government pensioners who are in receipt of their pension/ provisional pension in the pre-revised scale of

pay at the same rate of 14% on Basic Pension/ Basic Provisional Pension plus Dearness Pension taken together w.e.f. 01.01.2010. **With sanction of above one dose of Dearness Relief (TI) of 14%, the Dearness Relief (TI) now payable on Basic pension/ Basic provisional pension plus Dearness Pension will be enhanced from 73% to 87% w.e.f. 01.01.2010 in respect of the pensioners who are in receipt of their pension/ provisional pension in pre-revised scales of pay.**

5. The other terms and conditions of this Department Resolution No. 30401/F, dated 20.06.2008 regarding sanction of Dearness Relief (TI) on pension/ provisional pension basing on the pre-revised scale of pay remain unchanged.

**ORDER:** Order that the Resolution be published in the Orissa Gazette.

**By order of the Governor**

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

**FINANCE DEPARTMENT**

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**CORRIGENDUM**

**No. 34447/F  
Pen-135/2010**

**Dated 07.08.2010**

"Circular No. 16950/F 02.04.2005" indicated in the 5<sup>th</sup> line of 1<sup>st</sup> para of Finance Department Circular No. 32598 (255)/F dated 26.07.10 shall be read as "Circular No. 16950/F dated 02.04.2007."

Sd/-

**Principal Secretary to Government**

## **FINANCE DEPARTMENT**

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**No. 32598(255)/F, Bhubaneswar, dated 26.07.2010**  
**PEN-135/2010**

**From**

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

**To**

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

**Sub: Implementation of the New Restructured Defined  
Contribution Pension Scheme in respect of the new entrants  
to All India Services with effect from 01.01.2004 and State  
Govt. Services w.e.f. 01.01.2005.**

Sir,

I am directed to say that the State Government have introduced the New Restructured Defined Contribution Pension Scheme in respect of the State Government employees who have joined in their services under Pensionable establishment on or after 1.1.2005 in Finance Department Notification No.44451/F dated 17.09.2005, O.M. No. 30132/F dt. 13.07.2006 and Circular No. 16950/F 02.04.2005.

2. It has come to the notice that in spite of issue of necessary instructions in Finance Department Notification, Office Memorandum and Circular referred above in regard to implementation of NPS, the DDOs are not taking steps to identify the employees of the State Government to are eligible to be covered under the NPS and to deduct employees share of contribution. Besides, in case of members of All India Services who have joined on or after 01.01.2004 and who have been working in the State, the NPS as introduced by the Govt. of India has not been fully implemented.

3. At the behest of the Special Secretary, G.A. Department, a meeting was convened on 19.07.2010 in Finance Department to work out the modalities for full-fledged operationalisation of the NPS both in respect of State Government employees as well as AIS Officers. As per discussion made in the meeting the following actions shall be taken up by the Administrative Departments, Heads of the Departments, DDOs, DTI(O), Treasuries and Sub-Treasuries:

**(i) G.A. Department will take necessary follow up action in the matter concerning members of AIS who have joined in their services on or after 01.01.2004 and covered under NPS as per the guidelines issued by Govt. of India in their letter No. 25041/14/2001-AIS(II)dt. 08.09.2009.**



**(ii) All Administrative Departments shall issue necessary instructions to their DDOs to continue with the deduction of employee's share of contribution having PPAN issued by A.G.(A&E) Orissa and to obtain the PPAN by A.G (A&E), Orissa in case in case of those identified employees whose employees share have not been deducted from the salary due to non-issuance of PPAN by A.G (A&E), Orissa by 16.08.2010.**

**(iii) All DDOs shall furnish details of personal information of identified employees to be covered under NPS in the format enclosed (including AIS Officers) to concerned Treasuries/Sub-Treasuries by 24.08.2010 under intimation to the DTI (O) for preparation of the data base in the Treasuries/Sub-Treasuries.**

**(iv) All DDO concerned shall furnish the following certificate on the body of the salary bills for the month August, 2010 to be drawn in September, 2010 failing which their salary bills shall not be entertained by the concerned Treasuries/Sub-Treasuries.**

**"This is to certify that the personal details of all the employees under my jurisdiction identified to be covered under NPS have been furnished to your office vide this office letter No.\_\_\_\_\_dt.\_\_\_\_\_ under intimation to the DTI (O) vide Memo No.\_\_\_\_\_dt.\_\_\_\_\_."**

**(v) The DTI (O) shall issue instruction to all Treasury/Sub-Treasury Officers to ensure furnishing of this certificate on the body of salary bills of August, 2010 to be drawn in September, 2010 by the DDOs.**

**(vi) All Administrative Departments shall issue instructions to their DDOs to carry out the instructions laid down in Finance Department O.M. No.30132/F dt. 13.07.2006 and Circular No. 16950/F dt. 02.04.2007 on matters relating to implementation of New Pension Scheme.**

4. You are requested to issue suitable instructions to your subordinate offices indicating the details mentioned above to workout the modalities for full-fledged operationalisation of NPS both in respect of State Government employees as well as members of All India Services.

**Yours faithfully**

**Sd/-**

**Principal Secretary to Government**

## **FOR MEMBERS OF ALL INDIA SERVICES**

(Details to be furnished by Member of the Service)

1. Name of the Member of Service:
2. Designation:
3. Name of Min/Dept./Orgn:
4. Scale of Pay:
5. Date of Birth:
6. Date of joining Govt. Service:
7. Basic Pay:
8. Nominee for accumulations under the Pension Account:

<b>Sl. No.</b>	<b>Name of Nominee(s)</b>	<b>Age</b>	<b>Percentage of share payable</b>	<b>Relationship with Member of Service</b>

**Signature of the Member of the Service**

**TO/SNO**

**FOR MEMBERS OF STATE GOVERNMENT SERVICES  
(DETAILS TO BE FURNISHED BY THE GOVT. SERVANT)**

1. Name of the Govt. Servant:  
(in Block Letter)
2. Sex- Male ☐ Female ☐
3. Marital Status- Married ☐ Unmarried ☐
4. Official Designation:
5. Office to which attached:
6. Service to which the applicant belongs:
7. Date of first entry in to Govt. Service:
8. Scale of Pay:
9. Basic pay:
10. Date of Birth:
11. Date of Superannuation:
12. Community of the applicant SC/ST/OBC
13. Nominee for Accumulations & under the Pension Account:

Sl. No.	Name and Address of Nominee (s)	Age (Date of Birth)	Percentage of Share Payable	Relationship with the Govt. Servant
1.				
2.				
3.				

14. Remarks if any  
Place:  
Date:

**Signature of the Govt. Servant**

Tick ☒ whichever is applicable

**Signature of the D.D.O.**

**FORMAT IN WHICH INFORMATION IS REQUIRED TO BE SENT BY DRAWING & DISBURSING OFFICER  
TO THE ACCOUNTS OFFICER FUND MANAGEMENT O/O THE ACCOUNTANT GENERAL (A&E) ORISSA/  
CONTROLLER OF ACCOUNTS ORISSA**

**Name of D.D.O./Code No:**

**Name of Office and Address:**

Sl. No.	Name of the Govt. Servant	Designation	Basic Pay	Date of Birth	Unique Pension A/C No. in 14 digit (to be allotted by the AG (A&E) Orissa/ Controller of Accounts, Orissa	Date of Joining in Govt. Service	Details of nominee (s) for the accumulations under Pension Accounts			
							Name of Nominee(s)	Age/ Date of Birth	Relationship with Govt. Servant	Percentage of Share

**Signature of the D.D.O.**

**(Official Seal)**

**(Name of the DDO)**

**FINANCE DEPARTMENT**

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**No. 32858/F., Bhubaneswar, dated 27.07.2010**  
**PEN-135/2010**

**From**

**Shri K.C.Mishra,  
Additional Secretary to Govt.**

**To**

**The Director of Treasuries & Inspection, Orissa  
Bhubaneswar.**

**Sub: Implementation of the New Restructured Defined  
Contribution Pension Scheme in respect of the new  
entrants to All India Services with effect from 01.01.2004  
and State Govt. Services w.e.f. 01.01.2005.**

Sir,

In inviting a reference to the meeting held on 19.07.2010 under the Chairmanship of the Principal Secretary, Finance Department on the subject cited above, I am directed to say that necessary follow up action required to be taken by your office in respect of implementation of NPS in case of members of All India Services and State Govt. employees covered under the New Pension Scheme, has been mentioned in the minutes of the meeting.

I would like to request you to please convene a meeting with all District Treasury Officers, Sub-Treasury Officers, NSDL, Mumbai and representative of A.G. (A&E), Orissa for finalization of the modalities of contribution of NPS and other related matters in the first fortnight of August, 2010 under intimation to this Department. You are also requested to prepare two soft copies of the information provided by the concerned DDOs in respect of identified State Government employees and the member of the AIS covered under NPS within a period of one week from the date of submission of the required information by the concerned DDOs.

This may be treated as urgent.

**Yours faithfully,**

**Sd/-**

**Additional Secretary to Government**

## FINANCE DEPARTMENT

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### RESOLUTION

No. **35494/F.**, Bhubaneswar, dated **17.08.2010**  
**PEN-6/2010**

Sub: **Sanction of special incentive package in respect of various categories of State Government employees, Grama Rakhis and Special Police Officers working in Naxalite affected areas.**

Compassionate Grant is sanctioned in favour of the State Government employees in the event of their death or injury while on duty in accordance with the provisions of the O.C.S. (Compassionate Grant) Rules, 1964 read with Finance Department Resolution No. 9764/F dated 07.03.2001 and Finance Department Resolution No. 27826/F dated 21.06.2010.

2. Compassionate Grant and special incentive package are sanctioned in case of Police personnel on death or injury while on duty during extremist violence in Naxalite affected areas under the said Rules as envisaged in Finance Department Resolutions No. 53885/F dated 02.11.2001, No. 43870/F dated 25.09.2008, No. 41191/F dated 02.09.2009 and Corrigendum No. 49217/F dated 08.10.2009. Special incentive package is also sanctioned in case of Forest personnel in the event of death or injury while on duty during extremist violence in Naxalite affected areas under the O.C.S. (Compassionate Grant) Rules, 1964 read with Finance Department Resolution No. 2510/F dated 12.01.2009.

3. A Committee consisting of the Principal Secretary, Finance Department, Principal Secretary to Government, Home Department and Special Secretary to Government, G.A Department reviewed special compensation packages for police, forest and other personnel working in Naxal affected areas.

4. Now, after careful consideration of the recommendations of the Committee and the hardship caused to the bereaved/affected families of Government servants who are disabled and who die while working in the Naxal affected areas as a result of Naxal violence, the State Government have been pleased to decide that the following package of benefits will be available to the Government employees working in these areas:

(I) The existing package of benefits available to the police personnel shall continue as such.

(II) The existing package of benefits available to the forest personnel shall continue with the following modifications:

a) Ex-gratia compensation in case of death	(i) Rs. 10.00 lakh for Rangers and above. (ii) Rs. 5.00 lakh for others
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b) Ex-gratia compensation in case of injury	(i) Rs. 4.00 lakh for permanent incapacitation for all ranks. (ii) Rs. 2.00 lakh for partial incapacitation for all ranks.
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(III) In case of other categories of Government employees ex-gratia compensation shall be sanctioned at the following rates:

a) In case of death-	(i) Rs. 10.00 lakh for Group-B and above. (ii) Rs. 5.00 lakh for Group-C and Group-D employees, Special Police Officers and Grama Rakhis working in Naxal affected areas.
b) In case of injury-	(i) Rs. 4.00 lakh for permanent incapacitation for all ranks. (ii) Rs. 2.00 lakh for partial incapacitation for all ranks.

(IV) In case of death of a Government employee (other than police personnel), special family pension @ last pay drawn by the deceased employee shall be sanctioned till his normal date of superannuation had he remained alive. This benefit will be sanctioned even if the deceased employee had joined in Government service on or after 01.01.2005. However, this benefit will be admissible in lieu of employment under the RAS (Rehabilitation Assistance Scheme) subject to the option to be exercised by the bereaved family.

5. Special Police Officers and Gram Rakhis working in the Naxal affected areas will also be entitled to compassionate grant at the rates suggested at para 4 (III) above. They will, however, not be entitled to any special family pension or any employment under the RAS (Rehabilitation Assistance Scheme).

6. The relevant provisions of the O.C.S. (Compassionate Grant) Rules, 1964, O.C.S. (Pension) Rules, 1992 and terms and conditions for sanction of Compassionate Grant to the above category of employees working in Naxal affected areas are deemed to have been modified to the above extent. Formal amendments in terms of this order will be issued in due course.

7. This order will be effective from 1<sup>st</sup> August, 2010.

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

**By order of the Governor**

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

## FINANCE DEPARTMENT

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No. **37817(300)/F.,** Bhubaneswar, dated 03.09.2010  
**PEN-165/2010**

From

**Shri K.C.Mishra,  
Additional Secretary to Govt.**

To

**The Principal Secretaries /Commissioner-cum- Secretaries/  
Secretaries / Special Secretaries to Govt. All Departments.  
All Heads of Departments /  
All Heads of Public Sector Undertakings  
All Collectors.**

Sub: **Registration of D.D.Os and employees covered under New Pension Scheme (NPS).**

Madam/Sir,

I am directed to say that the State Government have introduced the New Restructured Defined Contribution Pension Scheme (also termed as New Pension Scheme) w.e.f. 01.01.2005 in tune with the Central Government New Pension Scheme, applicable for Central Government employees w.e.f. 01.01.2004. The necessary guidelines to this effect have been issued in Finance Department O.M. NO. 30132/F dated 13.07.2006, letter No. 16950/F dated 02.04.2007 and letter No. 45846/F dt. 16.10.2008.

2. According to para3 (iv) of the aforesaid O.M. dated 13.07.2006 the A.G. (A&E) Orissa and Controller of Accounts, Orissa have been authorized to act as Fund Managers to manage deposits of funds under the New Pension Scheme as an interim arrangement. Now, in order to implement the said scheme in full-fledged manner the State Government have executed agreements with the National Securities Depository Limited (NSDL), Mumbai, the Central Recordkeeping Agencies and the N.P.S. Trust, New Delhi.

3. To operationalise the New Pension System as per the NPS Architecture, it is essential to register the D.D.Os as well as the employees of the State Government and members of AIS (except Defence) working in the State of Orissa and covered under NPS, by the NSDL before transfer of the funds to the regular Fund Managers appointed by the PFRDA.

4. All the DDOs shall be registered on the basis of submission of physical application forms to NSDL, Mumbai in the prescribed Form N3 (Annexure-N3). In respect of subscribers i.e. State Government employees recruited on or after 01.01.2005 and AIS officials appointed on or after 01.01.2004 it is clarified that they shall be registered in the prescribed Form S1 (Annexure-S1).



5. All the DDOs shall fill in the N3 Forms as per instructions laid down in the Forms and same shall be attested by the concerned District Treasury Officers/ Special Treasury Officers. The employees covered under NPS shall fill in S1 Forms as per instruction laid down the said form which shall be attested by the DDOs concerned. These duly filled in S1 forms attested by the concerned DDOs shall be submitted to the concerned DTOs/ Spl. DTOs both in hard and soft copy form by 25.09.2010 failing which their salary bill for the month of September, 2010 shall not be entertained by the concerned Treasuries.

6. Similarly, DDOs who are drawing their salaries through Sub-Treasuries shall fill in Form N3 and ensure filling up of Form S1 by the employees who are covered under NPS for their registration with NSDL, Mumbai and submit the same to the concerned Sub Treasuries both in hard and soft copy form by 20.09.2010 failing which their salary bill for the month of September, 2010 shall not be entertained by the concerned Sub-Treasuries. The Sub-Treasuries shall send the data base to concerned District Treasuries by 25.09.2010 for consolidation of the data base at their level. The N3 forms for registration of DDOs submitted by the Sub-Treasury Officers shall be attested by the concerned District Treasury Officers.

7. The DTOs/ Spl. DTOs shall send the consolidated data base of DDOs in N3 form and employees covered under NPS in S1 form to the Director, Treasuries & Inspection, Orissa within seven days from the date of receipt of the same for onward transmission to the Central Recordkeeping Agency, NSDL, Mumbai for registration. The format for registration issued earlier are hereby withdrawn with immediate effect. The new prescribed forms can be freely downloaded from the CRA website (<http://www.npscra.nsdl.co.in>).

You are requested to issue suitable instructions to your subordinate offices indicating the above details for immediate registration of he D.D.Os as well as the employees under he coverage of New Pension System to operationalise the New Pension Scheme in full-fledged manner.

**Yours faithfully,**

**Sd/-**

**Additional Secretary to Government**

**CENTRAL RECORDKEEPING AGENCY****DDO REGISTRATION FORM**

(To avoid mistake(s), please read the accompanying instructions carefully before filling up the form)

*This form is to be used for the purpose of registration of Drawing and Disbursing Office (DDO) and equivalent entities in Central Civil Ministries / Railway / Post / Telecom / Civil Defence.*DDO Registration Number :  
(To be allotted by CRA)

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We are pleased to inform you that our Drawing and Disbursing Office has decided to join the National Pension System. The details required for registration in the CRA system are as provided below:

1. DDO TAN (Optional):

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(Refer to instruction no.12)

2. Are you a Cheque Drawing DDO\*: (Please Tick) Yes ☐ No ☐ (Refer to instruction No. 7)

3. Name of the DDO Office\*:


4. DDO Address:

Flat/Unit No, Block no. \*

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Name of Premise/Building/Village

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Area/Locality/Taluka

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District/Town/City \*

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State / Union Territory \*

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Country \*

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Pin Code \*

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Phone No. \*

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(STD code)

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(Phone No.)

Alternate Phone No:

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5. Official Email ID\* (Refer to instruction no.5)


6. Authorized contact persons Designation \*:


7. Name of the Department:


8. (a) Name of the Ministry \*: (Refer to instruction no.6)


DDO stamp and Signature of Authorised Signatory

(b) Existing DDO Code\*:       (Refer instruction no. 8)9. PAO/CDDO Registration Number\*:        (Refer instruction no.9)  
(To be filled by PAO/CDDO)

I/We hereby agree and declare that the information provided in the application, is complete and true.

<b>DDO Stamp</b>		<b>Date:</b>
	<b>Signature of Authorised Signatory of DDO</b>	<b>Place:</b>

**Name of Authorised Signatory :**

<b>To be attested by PAO</b>		<b>Date:</b>
<b>PAO/CDDO Stamp</b>		<b>Place:</b>
	<b>Signature of Authorised Signatory</b>	<b>Name of Authorised Signatory :</b>
<b>PAO/CDDO Reg. No. (Allotted by CRA)</b>		
(Refer instruction no.9)		

(To be filled at CRA)	<b>Received on</b> _____
	<b>Name of the officer:</b> _____
	<b>Signature of the officer:</b> _____
<b>CRA Stamp</b>	

**Instructions for filling the form:**

- The form is to be submitted to the address - Central Recordkeeping Agency, National Securities Depository Limited, 4th Floor, 'A' Wing, Trade World, Kamala Mills Compound, Senapati Bapat Marg, Lower Parel (W), Mumbai - 400 013.
- Form to be filled legibly in BLOCK LETTERS and in BLACK INK only.
- The form should be filled up completely. **Details marked with (\*) are mandatory fields.**
- Each box, wherever provided, should contain only one character (alphabet/number/punctuation mark) leaving a blank box after each word.
- Email ID should be the official Email ID of the Drawing and Disbursing Officer at any of Government of India or similar websites & not of any individual person or non government websites like yahoo.com and rediffmail.com.
- Kindly provide Name of the Ministry under which DDO office is functioning.
- CDDOs requires to register both as DDO and PAO. CDDOs must also submit Form N2 (PAO registration form) for registration as a PAO.
- Kindly mention the DDO code allotted by CGA (Controller General of Accounts) or respective accounting formations.
- Kindly mention PAO/CDDO Registration No. allotted by CRA to the PAO/CDDO
- For NCDDO, form has to be duly authorised by PAO registered at CRA. CDDOs are required to directly submit the form to CRA. Till the concerned PAO/CDDO has been registered, it shall retain the DDO registration forms.**
- The application form in the format prescribed by PFRDA (Pension Fund Regulatory & Development Authority) can be freely downloaded from the CRA website (<http://www.npsra.nsdl.co.in>).
- TAN is the Tax Deduction and Collection Account Number allotted. by Income Tax Department. New TAN is a ten character alphanumeric number with the following structure:  
First four digits (Alphabets), Next Five digits (Numeric) and last digit (Alphabets)  
It is advisable that DDO verifies from the Income Tax website whether TAN has been allotted as per the new format.
- For more information contact CRA at 022-24994200 or write to CRA at Central Recordkeeping Agency, National Securities Depository Limited, 4th Floor, 'A' Wing, Trade World, Kamala Mills Compound, Senapati Bapat Marg, Lower Parel (W), Mumbai - 400 013.

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Designation of the Authorised Person :

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Name of the DDO

D   D   M   M   Y   Y   Y   Y

Department / Ministry

**Section C - Subscriber's Nomination Details** (\* Indicates Mandatory Field for nominee)

1. Name of the Nominee\*:

1st Nominee

2nd Nominee

3rd Nominee

First Name *	First Name *	First Name *
Middle Name	Middle Name	Middle Name
Last Name	Last Name	Last Name

2. Date of Birth (In case of a minor)\*:

1st Nominee		2nd Nominee		3rd Nominee	
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3. Relationship with the Nominee\*:

1st Nominee	2nd Nominee	3rd Nominee

4. Percentage Share\*:

1st Nominee	%	2nd Nominee	%	3rd Nominee	%
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5. Nominee's Guardian Details (in case of a minor)\*:

1st Nominee's Guardian Details

2nd Nominee's Guardian Details

3rd Nominee's Guardian Details

First Name *	First Name *	First Name *
Middle Name	Middle Name	Middle Name
Last Name	Last Name	Last Name

6. Conditions rendering nomination invalid:

1st Nominee	2nd Nominee	3rd Nominee

**Section D - Subscriber Scheme Details**

1st Scheme

2nd Scheme

3rd Scheme

Pension Fund Managers Name/Code	Pension Fund Managers Name/Code	Pension Fund Managers Name/Code
Scheme ID No./Name	Scheme ID No./Name	Scheme ID No./Name
Percentage Share	Percentage Share	Percentage Share
%	%	%

**Section E - Declaration**

I understand that there would be PFRDA approved **Terms and Conditions** for Subscribers on the CRA website **governing I-Pin (to access CRA / NPSCAN and view details) & T-pin**. I agree to be bound by the said terms and conditions and understand that CRA may, as approved by PFRDA, amend any of the services completely or partially without any new Declaration/Undertaking being signed.

I \_\_\_\_\_, the applicant, do hereby declare that what is stated above is true to the best of my information & belief.

Date :

D	D	M	M	Y	Y	Y	Y

Signature/Left Thumb  
Impression of Subscriber

## INSTRUCTIONS FOR FILLING PRAN FORM

- a) This form is to be used by State Governments and Union Territories employees.
- b) Form to be filled legibly in BLOCK LETTERS and in BLACK INK only.
- c) Details Marked with (\*) are the mandatory fields.
- d) Each box, wherever provided, should contain only one character (alphabet/number/punctuation mark) leaving a blank box after each word.
- e) 'Individual' Subscriber should affix a recent colour photograph (size 3.5 cm x 2.5 cm) in the space provided on the form. The photograph should not be stapled or clipped to the form. (The clarity of image on PRAN card will depend on the quality and clarity of photograph affixed on the form.)
- f) Signature /Left thumb impression should only be within the box provided in the form. The signature should not be on the photograph. If there is any mark on the photograph such that it hinders the clear visibility of the face of the Subscriber, the application will not be accepted.
- g) Thumb impression, if used, should be attested by a Magistrate or a Notary Public or a Gazetted Officer under official seal and stamp.

Sr. No.	Item No	Item Details	Guidelines for Filling the Form
<b>Section A - Subscribers Personal Details</b>			
1	3.	Date of Birth	All Dates Should be in "DDMMYYYY" Format
2	6.	Present Address	All future communications will be sent to present address.
3	8, 9, 10	Phone No., Mobile No, & Email ID	It is advisable to mention either "Telephone number" or "Mobile number" or "Email id" so that Subscriber can be contacted in future for any discrepancy.
4	11	Subscriber's Bank Details	If Subscribers mentions any of the bank details, except MICR Code all the bank details will be mandatory.
<b>Section B - Subscribers Employment Details</b>			
It is mandatory to fill the Subscriber's Employment details in the application. The employment details should be filled by the respective DDO of the Subscriber and should be verified by the Authorised Signatory. DDO should ratify Overwriting / Striking off of any of the employment details.			
5	3.	PPAN	Kindly provide the PPAN (Permanent Pension Account Number) or equivalent number, if it has been allotted to the subscriber by the respective state government / Union Territory.
6	8 & 9	DTO Reg. No. & DDO Reg. No.	DTO Reg. No. and DDO Reg. No. is the unique Registration number allotted by Central Recordkeeping Agency.
<b>Section C - Subscriber's Nomination Details</b>			
7	4.	Percentage Share	Subscriber can nominate maximum of three nominees. Subscriber can not fill the same nominee details more than once. Percentage share value for all the nominees must be integer. Fractional value will not be accepted. Sum of percentage share across all the nominees must be equal to 100. If sum of percentage is not equal to 100, entire nomination will be rejected.
8	5.	Nominee's Guardian Details	If a nominee is a minor, then nominee's guardian details will be mandatory.
<b>Section D - Subscriber scheme details</b>			
If the Subscriber is unable to mention the Scheme details i.e. PFM Name, Scheme Name & Percentage Allocation he can contact the nearest Facilitation Centre (FC) for information or the Subscriber can also search for the scheme details on <a href="http://www.npsra.nsdl.co.in">http://www.npsra.nsdl.co.in</a>			
9	Scheme	Subscriber can select maximum three schemes. Details of the schemes are available on <a href="http://www.npsra.nsdl.co.in">http://www.npsra.nsdl.co.in</a> Subscriber can not fill the same scheme details more than once. If a scheme name is filled in the form for scheme setup there must be a PFM name and percentage contribution filled for that scheme. If the Scheme details are not filled, default scheme as approved by PFRDA will be applicable.	
10	Percentage Share	Scheme Contribution Value will be in terms of percentage. It cannot be in terms of amount. Percentage contribution value for all the schemes must be integer. Fractional value will not be accepted. If the sum of contributions (in percentage) across all the schemes is not equal to 100, the balance will be allotted to the default scheme approved by PFRDA.	

## GENERAL INFORMATION FOR PRAN SUBSCRIBERS

- a) Subscribers can obtain the application form for PRAN in the format prescribed by PFRDA (Pension Fund Regulatory & Development Authority) from DDO or can freely download from the CRA website (<http://www.npsra.nsdl.co.in>).
- b) The request for a reprint of PRAN card with the same PRAN details or/and changes or correction in PRAN data can be made by filling up 'Request for change/correction in subscriber master details and/or re-issue of I-Pin/T-Pin/PRAN card' or/and 'Request For change in signature and/or change in photograph'. The form is available from the sources mentioned in (a) above.
- c) The Subscriber can obtain the status of his/her application from the CRA website or through the respective DTO.
- d) For more information  
Visit us at <http://www.npsra.nsdl.co.in>  
Call us at 022-24994200  
e-mail us at [info.cra@nsdl.co.in](mailto:info.cra@nsdl.co.in)  
Write to: Central Recordkeeping Agency, National Securities Depository Limited, 4th Floor, 'A' Wing, Trade World, Kamala Mills Compound, Senapati Bapat Marg, Lower Parel (W), Mumbai - 400 013.

## **FINANCE DEPARTMENT**

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### **RESOLUTION**

**No. 40733/F.  
PEN-143/2010**

**Bhubaneswar, Dt. 22.09.2010**

**Sub: Revision of pension/family pension in respect of the Pre-2006 and Post-2006 pensioner and family pension holders of the Orissa Judicial Service.**

The Revision of pension/family pension in respect of the Pre-2006 and Post-2006 State Government pensioners/family pensioners has been made vide F.D.O.M. No. 3667/F dated 19.01.2009 and Resolution No. 3653/F dated 19.01.2009 respectively w.e.f 01.01.2006. The above revision is also applicable in case of Pre-2006 and Post-2006 pension and family pension holders of the Orissa Judicial Service.

2. Earlier the revision of pension/family pension in respect of pension/family pension holders of the Orissa Judicial Service had been made separately basing on the Shetty Commission Recommendation as per direction issued by Hon'ble Apex Court w.e.f. 01.07.1996 vide Finance Department Office Memorandum No. 18737/F dated 08.04.2005.

3. But in the meantime Justice E Padmanabhan Committee appointed by the Hon'ble Supreme Court has submitted his recommendation for revision of scales of pay and pension/family pension and other pensionary benefits in respect of the judicial officers/ pension and family pension holders of State Judicial Service respectively on 17.07.2009. The Hon'ble Apex Court in their order dated 28.04.2009 in IA No. 244 in WP(C) No. 1022/1989 filed by All India Judges Association & Others has issued direction to implement the recommendation of the Justice E. Padmanabhan Committee with regard to revised scales of pay in respect of Judicial Officers of the State and revision of pension/family pension in respect of pension/family pension holders of State Judicial Service with required modifications. Accordingly, the pay of the officers belonging to Orissa Judicial Service has been revised w.e.f. 01.01.06 vide Law Department Resolution No. VJ-12/10-8318/L dated 02.08.2010.

4. In view of the circumstances indicated above, State Government have been pleased to decide to implement the direction issued by the Apex Court in IA No. 244 in W P(C) No. 1022/1989 and to revise pension/ family pension in case of the Pre-2006 and post-2006 pension/ family pension holders of the State Judicial Service as recommended by the Justice E. Padmanabhan Committee as outlined in the subsequent paragraphs w.e.f. 01.01.2006.



## **5. Pre-2006 pension/family pension holders of the State Judicial Service:-**

The Pre-2006 pension/family pension holders of the State Judicial Service are entitled to revision of their pension/family pension w.e.f. 01.01.2006 in accordance with the provision of F.D.O.M. No. 3667/F dated 19.01.2009 as applicable to the State Government pensioner/family pensioner provided that the additional pension /family pension and the Dearness Relief on additional pension/family pension as specified in para 12 and 13 of the said Office Memorandum respectively shall be applicable to the pension/family pension holders of State Judicial Service w.e.f. 01.01.2006.

(2) The Pre-2006 Pension/Family Pension holders of the State Judicial Service shall apply to the A.G (A&E) Orissa for revision of their pension/family pension in the form prescribed at **Annexure-'1'** of Finance Department Office Memorandum referred to above and send the same in an envelope and on top of such envelope, the following description must be written:-

"Revision of pension/ family pension of the pension/ family pension holders of the State Judicial Service as per F.D. Resolution No. dated ."

This will ensure quick disposal by the A.G (A&E), Orissa.

(On receipt of such application from the Pension/Family Pension holders of the State Judicial Service in the prescribed form as indicated at para-5(2)above, the A.G. (A&E), Orissa shall take immediate follow up action in the matter as outlined in Finance Department Circular NO. 6575/F dated. 06.02.2009.

## **6. Post-2006 pension/family pension holders of the State Judicial Service**

### **(1) Pension:**

Judicial Officers of Orissa Judicial Service retiring in accordance with the provisions of the O.C.S. (Pension) Rules, 1992 before completion of the minimum qualifying service of ten years shall not be entitled to pension, but they shall continue to be entitled to service gratuity in terms of rule 47 (5) of the said rules.

### **(2) Qualifying Service:**

According to the provisions of rule 47 (2) (a) & (b) of the O.C.S. (Pension) Rules, 1992 qualifying service of 33 years was required for sanction of full pension. Now, Government have been pleased to decide that the officers belonging to State Judicial Service who have rendered the minimum qualifying service of 20 years would be entitled for pension at the rate of 50% of the last emoluments (Basic Pay plus Grade Pay) drawn on the date of retirement.

In case of State Judicial Officers retiring after completion of 10 years of qualifying service, but before completion of 20 years of qualifying service, the amount of pension shall be proportionate to the amount of pension admissible under clause (b) of sub-rule (2) of rule 47 of the O.C.S. (Pension)

Rules, 1992 and in no case, the said amount of pension shall be less than the minimum amount of pension now admissible and fixed at Rs. 3500/- per month.

- (3) The revised provisions for calculation of pension in para 6 (2) above shall come into force w.e.f. 02.09.2008 and shall be applicable to the State Judicial Officers retiring on or after that date. The State Judicial Officers who have retired on or after 01.01.2006 but before 02.09.2008 will continue to be governed by the Rules/Orders which were in force immediately before coming into effect of these orders.
- (4) The minimum amount of pension admissible shall be Rs. 3500/- and maximum shall be upto 50% of the highest pay plus grade pay as admissible to the State Judicial Officers.
- (5) The provisions of clause (a) and (b) of sub-rule 2 of rule 47 of O.C.S. (Pension) Rules, 1992 shall stand modified to the extent specified in para 6 (2) and 6 (4) above.  
The other provisions contained in rule 47 of the O.C.S. (Pension) Rules, 1992 shall continue to apply.
- (6) **Additional Pension-**  
The additional pension as applicable to the State Government pensioners in par 2 (6) of Finance Department Resolution No.3653/F dated 19.01.2009 shall also be applicable in case of pension holders of State Judicial Service provided that the same shall be applicable in their cases w.e.f. 01.01.2006.
- (7) In case of pension holders of State Judicial Service who are in receipt of more than one pension and if the quantum of both the pension taken together is less than floor ceiling of Rs. 3500/- per month in that case it shall be stepped upto Rs. 3500/-.
- (8) Since the consolidated pension shall be inclusive of commuted portion of pension, if any, the commuted portion shall deducted from the said amount while making monthly disbursement.
- (9) **Gratuity:**  
The maximum limit of death-cum-retirement-gratuity was enhanced to Rs. 2.5 lakhs w.e.f. 01.01.1996. Now, it is decided that the maximum limit of all kinds of gratuity in respect of the officers belonging to State Judicial Service shall be enhanced to Rs. 10.00 lakhs w.e.f. 01.01.2006.  
Accordingly, the provisions of rule 49 (1) and (2) of the O.C.S. (Pension) Rules, 1992 shall stand modified to this extent only. But the other provisions of rule 49 of the O.C.S. (Pension) Rules, 1992 shall continue to apply for the purpose of calculation of gratuity.

- (10) **Addition to qualifying service:**  
The provisions of addition to qualifying service for the purpose of computation of pension as provided in rule 32 of the O.C.S (Pension) Rules, 1992 and the proviso there-under shall continue only in case of direct recruitment to the post of District Judge as per rule 9 of O.S.J.S. & O.J.S. 2007. But in case of other State Judicial Officers, the said benefit shall be withdrawn with effect from the date of issue of this Resolution in view of the revised provisions as indicated in para 6 (2) above. Accordingly, rule 32 of the O.C.S. (Pension) Rules, 1992 and the proviso there-under shall stand modified.
- (11) **Family pension:**  
The family pension as admissible to the family pension holders of the State Government as provided in para 5 of Finance Department Resolution No. 3653/F dated 19.01.2009 shall also be applicable to the family pension holders of the State Judicial Service. But the enhanced family pension under rule 56 (4) (a) (i) of O.C.S. (Pension) Rules, 1992 as provided in para 5 (2) of the above Resolution shall be applicable in case of family pension holders of State Judicial Service w.e.f. 01.01.2006.
- (12) **Additional family pension:**  
The additional family pension as applicable to family pensioner of the State Government in Para 6 of Finance Department Resolution No. 3653/F dated 19.01.2009 shall also be applicable in case of family pension holders of State Judicial Service provided that the same shall be applicable in their cases w.e.f. 01.01.2006.
- (13) **Commutation of pension:**  
The commutation of pension as admissible to the State Government employees in para 7 of the Finance Department Resolution No. 3653/F dated 19.01.2009 shall be applicable in case of officers of the State Judicial Service provided that the same shall be applicable in their case w.e.f. 01.01.2006 subject to the condition that in case of those pensioners in whose case commutation of pension become absolute on or after 01.01.2006 but before the issue of the Resolution, the pre-revised rate and table of commutation value for pension will be used for payment of commutation of pension based on pre-revised pay and pension. Such pensioners shall exercise within a period of three months from the date of issue of this Resolution, an option to commute the amount of pension that has become additionally commutable on account of retrospective revision of their pay and pension w.e.f. 01.01.2006. On exercising such an option by the pensioner, the revised rate and the revised table of

commutation value for pension as prescribed in para 7 of F.D. Resolution referred to above will be used for commutation of the additional amount of pension that has become commutable on account of retrospective revision of pay and pension. But in case where the date of retirement/commutation of pension is on or after the date of issue of this Resolution, revised rate and the revised table of commutation value for pension will be used for commutation of entire pension. Accordingly, the provisions of rule 5 and 7 of the O.C.S. (Commutation of pension) Rules, 1992 shall stand modified.

(14) **Emoluments:**

For the purpose of calculation of pension/family pension/gratuity of the officers of State Judicial Service who have retired on or after 01.01.2006, the emoluments shall have the same meaning as defined in rule 2 (1) (e) of the O.C.S. (Pension) Rules, 1992. The emoluments for the purpose should mean the revised pay plus grade pay effective from 01.01.2006 under Orissa Revised Scale of Pay Rules 2008.

- (15) All pension/family pension holders of State Judicial Service shall submit an undertaking to the Pension Sanctioning Authority that where in course of fixation of pension/family pension by the pensioners/family pensioner under any circumstances is found to be in excess of the amount payable to him/her under this Resolution, the excess amount so drawn or received shall be recoverable from such pensioner/family pensioner from his/her pension and Dearness Relief as specified in the prescribed form as **annexed.**

- (16) Government have further decided that the arrear pension/family pension arising out of the revision of pension/family pension would be paid during the financial year 2010-2011.

ORDER:- Ordered that the Resolution be published in the next issue of the Orissa Gazette.

**By order of Governor**

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

**UNDERTAKING**

I hereby undertake that any excess payment that may be found to have been made as a result of incorrect revision of Pension/Family Pension or any excess payment detected in the light of discrepancies noticed subsequently will be refunded by me to the concerned Pension Disbursing authority either by adjustment against future Pension/Family Pension and Dearness Relief due to me or otherwise.

**Signature/ LTI of the Pensioner/**

**Family Pensioner**

**Date**

**Name**

**Place**

**PPO No./FPPO No.**

**FINANCE DEPARTMENT**

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**No. 42890(300)/F. Bhubaneswar, Dt. 06.10.2010**  
**PEN-165/2010**

**From**

**Shri K.C. Mishra,  
Additional Secretary to Govt.**

**To**

**The Principal Secretaries/Commissioner-cum-Secretaries/  
Secretaries/Special Secretaries to Govt. all Departments.**  
**All Heads of Departments**  
**All Heads of Public Sector Undertakings**  
**All Collectors.**

**Sub: Implementation of New Pension Scheme.**

**Sir,**

I am directed to say that Govt. of Orissa have introduced the New Restructured Defined Contribution Pension Scheme (also known as New Pension Scheme) in respect of the new entrants to State Govt. services w.e.f. 01.01.2005. On introduction of the New Pension Scheme, the Orissa Civil Services (Pension) Rules 1992 and the General Provident Fund (Orissa) Rules 1938 have been amended as per Finance Department Notifications No. 44451/F dt. 27.09.2005 and 36049/F dt. 31.08.2007 respectively. Necessary guidelines have been issued in relation to implementation of the said scheme by this Department in O.M No. 30132/F dt. 13.07.2006, letter No. 16950/F dt. 02.04.2007 and 37817/F dt. 03.09.2010.

I would, therefore, request you to kindly take necessary steps for registration of the new recruits appointed under pensionable establishments and coming under the coverage of New Pension Scheme at the time of joining in their respective Departments/Establishments. They may be directed to fill-up the prescribed S1 form (Copy attached) which shall be attested by the D.D.Os concerned. These S1 forms, duly filled in by the new recruits and attested by the D.D.Os concerned, should then be submitted to the D.T.Os/Special D.T.Os concerned (both in hard copy as well as soft copy) for registration of the subscribers.

**Yours faithfully**

**Sd/-**

**Additional Secretary to Government**

## FINANCE DEPARTMENT

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### OFFICE MEMORANDUM

No. 42961/F.  
PEN-106/2010

Bhubaneswar, Dt. 06.10.2010

**Sub: Dearness Relief (TI) @ 10% on pension/family pension w.e.f. 01.07.2010 in favour of the State Government pensioners/family pensioners.**

Pension/family pension in respect of pre-2006 and post-2006 State Government pensioners/ family pensioners was revised w.e.f. 01.01.2006 in Finance Department O.M. No.3667/F dated 19.01.2009 and Finance Department Resolution No. 3653/F dated 19.01.2009 respectively. Accordingly, Dearness Relief (TI) was allowed on such revision of pension/ family pension in Finance Department O.M. No.23334/F dated 15.05.2010 at the rate of 35% w.e.f. 01.01.2010.

2. Government of India, Ministry of Personnel, Public Grievances & Pensions in their O.M. F.No.42/18/2010-P&PW(G) dated 27.09.2010 have enhanced the Dearness Relief admissible to the Central Government pensioners/ family pensioners from 35% to 45% w.e.f.01.07.2010.

3. In the meantime, one dose of Dearness Allowance @10% has been sanctioned in favour of the State Government employees w.e.f. 01.07.2010 in Finance Department Office Memorandum No.42895/F dated 06.10.2010.

4. After careful consideration of the matter, the State Government have been pleased to decide that the Dearness Relief (TI) on pension shall be paid to the State Government pension/family pension at the same rate of 10% on the revised basic pension/family pension w.e.f. 01.07.2010. **With sanction of one dose of Dearness Relief (TI) at the rate of 10%, the Dearness Relief now payable on the revised basic pension/family pension will be enhanced from 35% to 45% w.e.f. 01.07.2010.**

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

For the purpose of this Office Memorandum:

- i) pension/family pension in the case of the pre-01.01.2006 retirees and where family pension was due prior to 01.01.2006 means the consolidated/revised pension or

consolidated/ revised family pension as the case may be in terms of Finance Department Office Memorandum No. 3667/F dated 19.01.2009.

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

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

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

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



## **FINANCE DEPARTMENT**

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### **RESOLUTION**

**No. 46526/F.  
PEN-127/2010**

**Bhubaneswar, Dt. 09.11.2010**

**Sub: Grant of Dearness Relief (TI) @ 16% with effect from 01.07.2010 in favour of the State Government pensioners who are in receipt of pension/ provisional pension in the pre-revised scales of pay.**

Dearness Relief (TI) on pension @ 87% is now being paid to the State Government pensioners on Basic Pension/ Basic Provisional Pension plus Dearness Pension taken together with effect from 01.01.2010 who are in receipt of their pension/ provisional pension in the pre-revised scales of pay in Finance Department Resolution No. 31664/F dated 20.07.2010.

2. In the meantime, the Government of India, Ministry of Personnel, Public Grievances & Pensions, Department of Pension & Pensions' Welfare, New Delhi vide their O.M. F.No.42/18/2010-P&PW(G) dated 27.10.2010 have sanctioned one additional dose of Dearness Relief in respect of the Central Government pensioners who are in receipt of their pension/ provisional pension in the pre-revised scale of pay @ 16% raising the existing dose of Dearness Relief from 87% to 103% w.e.f. 01.07.2010.

3. Similarly, one dose of Dearness Allowance @ 16% in favour of the State Government employees who are in receipt of pay in the pre-revised scales of pay w.e.f. 01.07.2010 has been released in Finance Department Office Memorandum No.42895/F dated 06.10.2010.

4. The State Government, after careful consideration of the matter, have been pleased to decide that the Dearness Relief (TI) on pension/ provisional pension shall accordingly be paid to the State Government pensioners who are in receipt of their pension/ provisional pension in the pre-revised scale of pay at the same rate of 16% on Basic Pension/ Basic

Provisional Pension plus Dearness Pension taken together w.e.f. 01.07.2010. **With sanction of above one dose of Dearness Relief (TI) of 16%, the Dearness Relief (TI) now payable on Basic pension/ Basic provisional pension plus Dearness Pension will be enhanced from 87% to 103% w.e.f. 01.07.2010 in respect of the pensioners who are in receipt of their pension/ provisional pension in pre-revised scales of pay.**

5. The other terms and conditions of this Department Resolution No. 30401/F dated 20.06.2008 regarding sanction of Dearness Relief (TI) on pension/ provisional pension basing on the pre-revised scale of pay remain unchanged.

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

**By order of the Governor**

**Sd/-**

**Principal Secretary to Government**

## **FINANCE DEPARTMENT**

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### **NOTIFICATION**

**No. 46557/F. Bhubaneswar Dt. 09.11.2010**  
**Pen-123/2010**

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Orissa is pleased to make the following rules, further to amend the Orissa Civil Services (Pension) Rules, 1992 namely:-

- 1.** (1) These rules may be called the Orissa Civil Services (Pension) Amendment Rules, 2010.  
(2) They shall come into force on the date of their publication in the Orissa Gazette.
- 2.** In the Orissa Civil Services (Pension) Rules, 1992, in rule 2, in sub-rule (1), the first proviso to clause (q) shall be substituted by the following proviso, namely:-

“Provided that where the appointing authority is the Government or the Principal Secretary, Commissioner-cum-Secretary or Secretary to Government or Heads of Departments listed in Appendix-3 in the Orissa Service Code, may delegate the power of authority to sanction pension to any subordinate officer not below the rank of Group-A, working under his/her direct control”.

**By order of the Governor**

**Sd/-**  
**Principal Secretary to Government**

## **FINANCE DEPARTMENT**

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**No. 53525/F. Bhubaneswar Dt. 27.12.2010**  
**OE-II (F)-47/2010**

### **RESOLUTION**

**Sub: Enhancement of monthly pension for the next of eligible kin of Defence and Para-Military Personnel for payment out of Defence and Para-Military Personnel Relief Fund, Orissa.**

State Government have been sanctioning pension as a mark of national gratitude to the next of eligible kin (NOK) of the deceased Defence Personnel and Para-Military Personnel of Orissa who made their supreme sacrifice at the rate not exceeding Rs. 1275/- per month, out of Defence and Para-Military Personnel Relief Fund, Orissa in accordance with the provisions of F.D. Resolution No. 47241/F., dt. 24.11.2000, No. 44261/F., dt. 08.10.2004 and No. 29449/F., dt. 01.07.2010.

2. The next of kin of the deceased martyrs/ pensioners have been ventilating their grievance in different forums for enhancement of the amount of pension fixed by Government during the year 2000 in order to meet the unusual hardship arising out of the rise in prices.

3. After careful consideration, Government have been pleased to enhance the amount of consolidated pension from Rs. 1275/- per month to Rs. 2,000/- (Rupees Two Thousand) only per month for payment to the next of kin of the Defence and Para-Military Personnel who made their supreme sacrifice for the Country during war or Counter insurgency operations out of the Defence and Para-Military Personnel Relief Fund, Orissa.

4. All other terms and conditions as laid down in F.D. Resolution No. 47241/F., dt. 24.11.2000, No. 44261/F., dt. 08.10.2004 and No. 29449/F., dt. 01.07.2010 stand unaltered. Cases already sanctioned and released shall not be re-opened/ reconsidered.

5. This shall come into force with effect from the 1<sup>st</sup> January, 2011.

ORDER- Ordered that this Resolution be published in an extraordinary issue of Orissa Gazette and copy forwarded to all Departments of Government, Accountant General (A&E), Orissa, Deputy Accountant General, Orissa, Puri.

**By order of the Governor**

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

**FINANCE DEPARTMENT**

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**No. 6186(300)/F. Bhubaneswar Dt. 17.02.2011**  
**PEN-62/2011**

**From**

**Shri K.C. Mishra,  
Additional Secretary to Govt.**

**To**

**The Principal Secretaries/Commissioner-cum-Secretaries/  
Secretaries/Special Secretaries to Govt. all Departments.  
All Heads of Departments  
All Heads of Public Sector Undertakings  
All Collectors.**

**Sub: Registration of employees covered under New Pension Scheme (NPS).**

Sir,

In inviting a reference to the subject cited above I am directed to say that earlier on different occasions instructions were issued for registration of DDOs and Government employees covered under NPS. But it has come to the notice of the Government that in some office the registration of Government employees covered under NPS has not yet been completed. Hence, it is requested that necessary instructions may kindly be issued to all the DDOs to act upon this immediately and submit the prescribed S1 Forms for registration of the employees who have not yet been registered, to the concerned District Treasury/Spl. Treasury/Sub-Treasury by 23.02.2011 positively, failing which their salary bills for the month of February, 2011 to be drawn in March, 2011 may not be entertained by the Treasury concerned.

**Yours faithfully,**

**Sd/-**

**Additional Secretary to Government**



**MATTERS RELATING  
TO  
DEARNESS ALLOWANCE**





## FINANCE DEPARTMENT

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### OFFICE MEMORANDUM

No. 23134 /F., Bhubaneswar, dated the 14<sup>th</sup> May, 2010  
CS-IV-1/2010

**Sub: Sanction of Dearness Allowance @ 8% to State Government employees with effect from 01.01.2010.**

Ministry of Finance, Government of India, Department of Expenditure in their Office Memorandum No.1(3)/2010-E-II(B), dated 26.03.2010 have enhanced the Dearness Allowance payable to the Central Government employees from existing 27% to 35% w.e.f. 01.01.2010.

2. Now, considering the demand of the State Government employees, the overall financial resources and fiscal targets stipulated under Odisha Fiscal Responsibility and Budget Management Act, 2005, the State Government have been pleased to release additional dose of DA @ 8% enhancing the same from the existing rate of 27% to 35% on the Basic Pay and Grade Pay taken together w.e.f. 01.01.2010 in case of the State Government employees, who are covered under the ORSP Rules, 2008. **This additional dose of DA will be paid in cash and can be drawn in the Pay Bill of May, 2010 payable in June, 2010 and onwards. Arrear from the month of January, 2010 to April, 2010 on account of the enhanced DA will be drawn and disbursed latest by 31.03.2011.**

3. Payment of enhanced DA in cash @ 35% w.e.f. 1<sup>st</sup> January, 2010 to the State Government employees and employees of Aided Educational Institutions, drawing pay under ORSP Rules, 2008 will be at par with DA sanctioned by Government of India in Ministry of Finance, Department of Expenditure O.M. No.1(3)/2010-E-II(B), dated 26.03.2010.

4. Payment of additional dose of DA will also be at par with the DA sanctioned by the Government of India in Ministry of Finance, Department of Expenditure O.M. No. 1(3)/2008-E-II(B), dated 31.03.2010 @ 14% raising the existing rate from 73% to 87% w.e.f. 01.01.2010 in case of the State Government employees and employees of Aided Educational Institutions who are drawing DA in the pre-revised scales of pay.

5. This additional dose of DA of 8% on Basic Pay and Grade Pay taken together w.e.f. 01.01.2010 and the manner of payment to the State Government employees as above is also applicable to the following category of employees covered under the ORSP Rules, 2008.

- i. All India Service Officers serving in the affairs of the State Government, for which G.A. Department will issue orders separately;
- ii. 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, 2001 and Medical College Teachers under ORSP(Medical College Teachers)Rules,2001;
- iii. Subordinate Judicial Officers drawing their pay in accordance with Law Department Resolution No.23598/L dated 03.06.2003;
- iv. Work-Charged employees drawing pay in regular scale of pay under the ORSP Rules,2008; and
- v. Job Contract Workers of Consolidation and Settlement Organisation who are in receipt of fixed pay in regular scale of pay under ORSP Rules,2008 and DA sanctioned thereon from time to time.

6. DA in accordance with this Memorandum will also be admissible to the State Government employees who were in service on the 1<sup>st</sup> January, 2010 but have ceased to be in service at the time of sanction of this enhanced DA.

7. The bill for drawal of enhanced DA @ 8% w.e.f. 01.01.2010 to the State Government employees and employees of Aided Educational Institutions, drawing pay under ORSP Rules, 2008 and @ 14% to the State Government employees and employees of Aided Educational Institutions who are drawing DA in the pre-revised scales of pay will be submitted to the Treasuries/Special Treasuries/Sub-Treasuries along with the Pay Bill for the month of May, 2010 payable in June, 2010 onwards.

Sd/-

**ADDITIONAL SECRETARY TO GOVERNMENT**

## FINANCE DEPARTMENT

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### OFFICE MEMORANDUM

No. 42895 /F., Bhubaneswar, dated the 6<sup>th</sup> October, 2010  
CS-II-41/2010

**Sub: Sanction of Dearness Allowance @ 10% to State Government employees with effect from 01.07.2010.**

Ministry of Finance, Government of India, Department of Expenditure in their Office Memorandum No.1(6)/2010-E-II(B), dated 22.09.2010 have enhanced the Dearness Allowance payable to the Central Government employees from existing 35% to 45% w.e.f. 01.07.2010.

2. Now, considering the demand of the State Government employees, the overall financial resources and fiscal targets stipulated under Odisha Fiscal Responsibility and Budget Management Act, 2005, the State Government have been pleased to release additional dose of DA @ 10% enhancing the same from the existing rate of 35% to 45% on the Basic Pay and Grade Pay taken together w.e.f. 01.07.2010 in case of the State Government employees, who are covered under the ORSP Rules, 2008. **This additional dose of DA will be paid in cash and can be drawn in the Pay Bill of October, 2010 payable in November, 2010 and onwards. Arrear from the month of July, 2010 to September, 2010 on account of the enhanced DA will be drawn and disbursed latest by 31.03.2011.**

3. Payment of enhanced DA in cash @ 45% w.e.f. 1<sup>st</sup> July, 2010 to the State Government employees and employees of Aided Educational Institutions, drawing pay under ORSP Rules, 2008 will be at par with DA sanctioned by Government of India in Ministry of Finance, Department of Expenditure O.M. No.1(6)/2010-E-II(B), dated 22.09.2010.

4. Payment of additional dose of DA will also be at par with the DA sanctioned by the Government of India in Ministry of Finance, Department of Expenditure O.M. No. 1(3)/2008-E-II(B), dated 29.09.2010 @ 16% raising the existing rate from 87% to 103% w.e.f. 01.07.2010 in case of the State Government employees and employees of Aided Educational Institutions who are drawing DA in the pre-revised scales of pay.

5. This additional dose of DA of 10% on Basic Pay and Grade Pay taken together w.e.f. 01.07.2010 and the manner of payment to the State Government employees as above is also applicable to the following category of employees covered under the ORSP Rules, 2008.

- i. All India Service Officers serving in the affairs of the State Government, for which G.A. Department will issue orders separately;
- ii. 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;
- iii. Subordinate Judicial Officers drawing their pay in accordance with Law Department Resolution No.8318/L dated 02.08.2010;
- iv. Work-Charged employees drawing pay in regular scale of pay under the ORSP Rules,2008; and
- v. Job Contract Workers of Consolidation and Settlement Organisation who are in receipt of fixed pay in regular scale of pay under ORSP Rules,2008 and DA sanctioned thereon from time to time.

6. DA in accordance with this Memorandum will also be admissible to the State Government employees who were in service on the 1<sup>st</sup> July, 2010 but have ceased to be in service at the time of sanction of this enhanced DA.

7. The bill for drawal of enhanced DA @ 10% w.e.f. 01.07.2010 to the State Government employees and employees of Aided Educational Institutions, drawing pay under ORSP Rules, 2008 and @ 16% to the State Government employees and employees of Aided Educational Institutions who are drawing DA in the pre-revised scales of pay will be submitted to the Treasuries/Special Treasuries/Sub-Treasuries along with the Pay Bill for the month of October, 2010 payable in November, 2010 onwards.

Sd/-

**ADDITIONAL SECRETARY TO GOVERNMENT**

**MATTERS RELATING  
TO  
HOUSE BUILDING ADVANCE,  
MOTOR CAR/ CYCLE ADVANCE  
AND COMPUTER ADVANCE**



## **FINANCE DEPARTMENT**

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**No. CS-IV-6/2010/39172(40)/F, Dated. 13.9.2010**

To

**All Departments of Government**

**Sub: Instructions for drawal /recovery of long term advances viz. House Building/Motor Cycle/ Motor Car/ Computer Advance.**

I am directed to say that the Sr. Accounts Officer, office of the Principal Accountant General (A&E), Orissa has reported non-adherence to the guidelines issued by this Department from time to time in maintenance of computerized system of accounting in case of long term advances such as House Building Advance, Motor Cycle Advance, Motor Car Advance etc. The sanctioning authorities often do not quote the loanee-identification No. /date of birth etc. in the sanction orders/ recovery schedules/ deposit challans. In absence of such data, the sanctions/ drawals are kept unposted at the level of the Accountant General.

In order to ensure timely posting of the sanction and drawal of long term advances, it is requested to please quote the loanee identity No. with G.P.F. account No./ Permanent Pension Account No. and the date of birth of the loanee in every sanction order/ recovery schedule/ deposit challan in terms of Finance Department letter No. 31367/F dated 18.07.2003 invariably to facilitate smooth accounting at the level of the Accountant General, Orissa.

Sd/-

**Additional Secretary to Government**





**MATTERS RELATING  
TO  
GENERAL PROVIDENT FUND**



**MOST URGENT**

**FINANCE DEPARTMENT**

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**Memo No. 29934(255)/F., Bhubaneswar, dated the 6<sup>th</sup> July, 2010  
Pen-132/10**

To

All Departments of Government  
All Heads of Department  
All Collectors

**Sub: Updating of GPF database.**

The undersigned is directed to say that the Dy. Accountant General (Fds), office of the Accountant General (A&E), Orissa in his letter No. EDP-Cell/Core Group (GPF)/10 dated 25.06.2010 (copy enclosed) has intimated that steps are being taken to update the State Government Employees' database for timely settlement of entitlement cases. This will enable them to request D.D.Os to send GPF Final Payment Applications in advance so that settlement can be made on due date.

It is therefore, requested that necessary instruction in this regard may be issued to the DDOs under their administrative control to furnish the date of birth and age of superannuation for each subscriber in the format which will be sent by the Accountant General (A&E), Orissa, Bhubaneswar along with the Annual Account Slips for the year 2009-10 latest by 15<sup>th</sup> August, 2010 positively.

Sd/-

**Additional Secretary to Government**

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A & E)  
ORISSA, BHUBANESWAR

**No.- EDP-Cell/Core Group(GPF)/10 Dt:- 25.06.2010**

To

The Principal Secy. to Govt. of Orissa,  
Finance Deptt.,  
Bhubaneswar

**Sub: Updating of GPF database.**

This office is in the process of updating the State Government Employees' database for timely settlement of entitlement cases. This will enable us to request D.D.Os to send GPF Final Payment Applications in advance so that settlement can be made on due date.

Hence, it is proposed to request all the DDOs to furnish the date of birth and age of superannuation for each subscriber under their control in the format to be sent by this office along with the Annual Account Slips for the year 2009-10.

You are requested to impress upon the D.Dos to furnish the required data before 15<sup>th</sup> August positively.

Yours faithfully,

Sd/-

**Dy. Accountant General (Fds)**

**MATTERS RELATING  
TO  
MONETARY LIMIT**



**FINANCE DEPARTMENT**

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**OFFICE MEMORANDUM**

**No. Codes-1/2010- 20051/F., Dated : 22.04.2010**

**Sub: Enhanced delegation of Financial Powers for according Administrative Approval to the Director General and I.G. of Police.**

After careful consideration, it has been decided that the Director General & IG of Police shall be competent to accord administrative approval up to the limit of Rs. 2.00 crores both for residential as well as non-residential building under the scheme of Police Modernization, Special Infrastructure Scheme (SIS) & Security Related Expenditure (SRE) scheme.

**Sd/-**

**Additional Secretary to Government**

**FINANCE DEPARTMENT**

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**OFFICE MEMORANDUM**

**No. Codes-31/2010- 32404/F.,      Dated : 24.07.2010**

**Sub: Revision of monetary limit for supply of hot weather liveries to State Government Drivers.**

In supersession of this Department Memorandum No. 29439/F dtd. 05.07.2003 on the above subject, the undersigned is directed to say that Government have been pleased to enhance the prevailing hot weather liveries to Rs. 750/- (Rupees seven hundred fifty) only per annum for State Government (Drivers) at all levels in view of rise in prices of clothes and stitching charges.

Other conditions as stipulated in Finance Department O.M. referred to above shall remain unchanged. Each employee should submit a certificate to their D.D.Os to the effect that he/ she is wearing such liveries daily.

This order will take effect from the date issue.

**Sd/- (B. K. Palit)**

**Deputy Secretary to Government**



**FINANCE DEPARTMENT**

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**OFFICE MEMORANDUM**

**No. Codes-31/2010- 32409/F.,      Dated : 24.07.2010**

**Sub: Revision of monetary limit for supply of hot weather liveries to State Government Group-D employees.**

In supersession of this Department Memorandum No. 7584/F dtd. 24.02.2004 and subsequent O.M. No. 21791/F dtd. 19.05.2006 on the above subject, the undersigned is directed to say that Government have been pleased to enhance the prevailing hot weather liveries to Rs. 750/- (Rupees seven hundred fifty) only per annum for State Government Group-D employees at all levels in view of rise in prices of clothes and stitching charges.

Other conditions as stipulated in Finance Department O.M. referred to above shall remain unchanged. Each employee should submit a certificate to their D.D.Os to the effect that he/she is wearing such liveries daily.

This order will take effect from the date issue.

**Sd/-**

**Deputy Secretary to Government**

**No. Codes-33/2010- 46264/F.**

**FINANCE DEPARTMENT**

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**OFFICE MEMORANDUM**

**Bhubaneswar dated the 6<sup>th</sup> November, 2010**

**Sub: Revision of monetary limit for supply of different liveries and other allowances to Group 'D' employees working under the control of P.A. Department (Office of Hon'ble Chief Minister, Minister of State, Deputy Ministers, Chief Secretary and Addl. Chief Secretary)**

In supersession of this Department Memorandum No. 12265/F dtd. 23<sup>rd</sup> March, 1987 and Memo No. 33708/F dtd. 04.06.2001, on the above subject, the undersigned is directed to say that in view of rise in prices of clothes and cost of stitching charges and shoe rate, Government have been pleased to enhance monetary limit of livery allowances paid to Group 'D' employees working in the office of Chief Minister, Minister of State, Deputy Ministers, Chief Secretary and Addl. Chief Secretary in the following manner.

<b>Sl. No.</b>	<b>Categories of benefits</b>	<b>Existing Rates</b>	<b>Enhanced Rates</b>
1.	Hot Weather Liveries	Rs. 575/- per annum	Rs. 750/- per annum
2.	Cold Weather Liveries	Rs. 600/- (once in four years)	Rs. 750/- (once in four years)
3.	Shoe allowance	Rs. 200/- (once in two years)	Rs. 300/- (once in two years)
3.	Washing Allowance	Rs. 25/- per month	Rs. 50/- per month

2. Other terms and conditions as stipulated in Finance Department O.M. No. 33708/F dtd. 04.06.2001 will remain unchanged.

3. Each employee availing these facilities should submit a certificate to his/her immediate authority to the effect that he/she is wearing the proper dress and shoes regularly.

This order will take effect from the date issue.

**Sd/-**

**Deputy Secretary to Government**

**MATTERS RELATING  
TO  
HOUSE RENT**



**No. 51758—CS-IV-2/2010-F.**  
**FINANCE DEPARTMENT**  
**RESOLUTION**  
**The 15<sup>th</sup> December 2010**

***Sub: Fixation of Licence Fee (House Rent) for residential accommodation to Government employees under Government of Orissa in respect of Government Quarters located all over Orissa under the administrative control of different Departments of Government except Cuttack and Bhubaneswar under General Administration Department.***

At present Licence Fee (House Rent) is being realized from Government employees occupying State Government Quarters located throughout the State under the administrative control of different Departments. In the meantime Government in General Administration Department have revised the Licence Fee (House Rent) in their Resolution No. 6773/Rent, dated the 1st November 2008. It has now been decided to issue a general circular in the matter so that the Government decisions taken in G.A. Department are made applicable to residential Quarters belonging to other Departments throughout the State.

2. Accordingly, after careful consideration Government have been pleased to revise the allotable pay range, Flat Licence Fee, Standard Licence Fee along with Penal Licence Fees for unauthorized occupation of Government residential building as follows :-

<b>Sl. No.</b>	<b>Type of quarters</b>	<b>Approximate plinth area</b>	<b>Allotable pay range</b>	<b>Flat rate of Licence Fee</b>	<b>Standard Licence Fee</b>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1	Type VIII, VIIC, VIIR, VIIMR, VIII D/S, VIII- SGOA, 6R and equivalent.	3,700 sft.	Rs. 37,400-67,000+ G.P. Rs. 9,000 and above	Rs. 1,110	Rs. 4,440
2	Type VII, VIIC, VII D/S, VIIR, 5R, 5R (F), B and equivalent.	2,300 sft.	Rs. 37,400-67,000 (G.P. Rs. 8,700/ 8,800)	Rs. 820	Rs. 3,280
3	Type VI, VIA, VIC, VIR, VIMR, VI D/S, 4R, VIR, VIMR, VI D/S, 4R, 4R (F), C, C D/S	1,600 sft.	Rs. 15,600-39,100 (G.P. Rs.6,600/ 7,600)	Rs. 610	Rs. 2,440
4	Type V, VA, VR, VIB, 3R, 3R(F), D, KLA-R, MLA-F, MLA-D/S and equivalent.	900 sft.	Rs.9,300-34,800 (G.P. Rs. 4,600./ 5,400)	Rs. 410	Rs. 1,640

Sl. No.	Type of quarters	Approximate plinth area	Allotable pay range	Flat rate of Licence Fee	Standard Licence Fee
(1)	(2)	(3)	(4)	(5)	(6)
5	Type IV, IVA, IVC, IVR, IVR-PF, IVB, 2RB, 2RB(F), E and equivalent.	580 sft.	Rs.9,300-34,800 (G.P. Rs. 4,200)	Rs. 290	Rs. 1,160
6	Type IVN, 2RA, 2RA (F), F and equivalent.	390 sft.	Rs. 5,200-20,200 (G.P. 1,900/ 2,000/ 2,200/2,400/2,800)	Rs. 200	Rs. 800
7	Type II, IIR, IR, IIR, 2R(F), IIR (PF), G, G (F), IIA and equivalent.	270 sft.	Rs. 4,440-14,680 (G.P. 1,300/1,400/ 1,650/1,800).	Rs. 140	Rs. 560

3. Those Government employees who are entitled to rent free occupation under special orders for the time being in force shall not pay Flat Licence Fee for occupation of Government owned residential buildings.

4. All the Group-D (Class-IV) employees working under State Government shall pay concessional Licence Fee at the rate of Rs. 70 per month for the lowest type of Government Quarters and Rs. 100 per month for a type above that.

5. Allotment of Quarters should as far as practicable be made on the basis of the eligibility of the officers according to their pay range as mentioned in the above statement. If for any reason an employee is allotted with a Quarters which is of a higher/ lower type than his eligible pay range, the Licence Fee shall be the flat rate of the quarters which is under his occupation.

6. The amount of Water Tax/ Municipality Tax not being the nature of property tax shall continue to be recovered from all the occupants of the quarters as per orders of Government issued from time to time.

7. The Government of India employees occupying State Government quarters and the State Government employees occupying Government quarters on deputation to Government of India office at the same Headquarters shall pay licence fee at par with State Government employees.

8. Employees of Boards and Corporations/ Private Parties and other non-entitled persons occupying Government quarters shall pay Standard Licence fee.

9. The Journalists, Representative of Newspapers and News Agencies as well as Newspapers and News Agencies for office-*cum*-Residence of their representatives occupying State Government Residential Building shall pay Flat Licence Fee at par with State Government employees.

10. (i) Any officer in occupation of Government quarters, if transferred from his Station can retain the Government quarters for one month from the date of relief on payment of Flat Licence Fee and

subsequent two months on payment of Standard Licence Fee. For retentions of quarters beyond 3 (three) months of transfer the allottee shall pay 5(five) times of Standard Licence Fee.

(ii) That any officer, who is transferred from his Station after 1<sup>st</sup> August of the year will be permitted to retain the quarters till the 31<sup>st</sup> May provided he represents for same and there is no administrative inconvenience. For the retention of the quarters for the 1st four months, he shall pay Flat Licence Fee and for the remaining period Standard Licence Fee. Retention of the quarters beyond this period will be treated as unauthorized and the allottee shall be charged five times of Standard Licence Fee of the quarters followed with eviction proceedings as per rules in force.

(iii) If the officer, to whom a Government residential building is allotted, dies, retires, resigns or is dismissed, discharged or removed from service, the provision of Rule 107 of the Orissa Service Code shall be followed.

(a) Provided that where a Government employee on retirement is allowed to retain the quarters occupied by him for a maximum period of four months as per Rule 107-A of the Orissa Service Code he shall have to pay in advance the Flat Licence Fee for the said period.

(b) The Licence Fee at the rate of five times of Standard Licence Fee shall be charged for the period of occupation of the quarters beyond the permissible period followed with eviction proceedings as per rules in force.

11. This decision shall come into force from the date of issue of the Resolution.

12. In special circumstances for reasons which should be recorded the State Government may by special order waive or reduce the amount of licence fee to be recovered from any officer.

**ORDER-** *Ordered that this Resolution be published in the Extraordinary issue of the Orissa Gazette and copies thereof be forwarded to all Departments of Government/ All Heads of Department/ Accountant General (A&E), Orissa, Bhubaneswar/ Accountant General (A&E), Orissa, Puri.*

**By order of the Governor**

**Sd/- J. K. MOHAPATRA**

**Principal Secretary to Government**

**FINANCE DEPARTMENT**

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**Memo No. 51763(255) /F      dated : 15.12.2010**  
CS-IV-2/2010

To

All Departments of Government  
All Heads of Department  
All Collectors

**Sub: Revision in the rate of House Rent Allowance and grant of compensation in lieu of rent free accommodation.**

In continuation to Finance Department O.M. No. 55376/F dated 26.12.2008 on the above cited subject, the Government after careful consideration of the representation of different service Organisations/Associations, have been please to decide that the State Government employees who are entitled to the facility of rent free accommodation and who have not been provided with such accommodation shall be entitled to H.R.A towards compensation in lieu of rent free accommodation as under :-

- (i) The lowest amount charged as licence fee for the entitled type of accommodation; and
- (ii) House Rent Allowance admissible to corresponding employees in that classified city / unclassified place in terms of F.D.O.M. No. 55376/F dated 26.12.2008.

This order shall come into force with effect from 01.12.2010 and all other terms and conditions stipulated in the above referred O.M. (No. 55376/F dated 26.12.2008) stand unaltered.

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



**MATTERS RELATING  
TO  
GROUP INSURANCE SCHEME**



**FINANCE DEPARTMENT**

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**No. 28888(235) /F**  
**GIS-I-Misc.-42/2010**

**Dated : 28.06.2010**

To

All Departments of Government  
All Heads of Departments/ All RDCs/  
Registrar, Utkal University, Bhubaneswar/  
Registrar, Sambalpur University, Jyoti Vihar, Burla/  
Registrar, Berhampur University, Bhanja Vihar, Berhampur/  
Registrar, OUAT, Bhubaneswar

**Sub: Sanction of assured sum under Group Insurance Scheme.**

Sir,

I am directed to say that proforma for sanction of assured sum under Group Insurance Scheme in case of death of the subscriber and check list for DDOs for the purpose was prescribed in F.D. letter No. 26664 dated 01.06.2005. But it is seen that in a good number of cases, DDOs/Head of offices are not able to transmit required informations on the plea that file containing informations are not available with them for which the proposal for sanction of assured sum under GIS in favour of the beneficiary is being delayed leading to hardship to the beneficiary. Therefore, in order to mitigate the hardship of the beneficiary, it has been decided to streamline the process so as to obtain the basic information for sanction of assured sum. Thus, a revised proposal form along with checklist for verification by DDO has been prescribed for the purpose and annexed to this letter for necessary action at the level of DDO/ Head of Office.

The subordinate officers under your administrative control may please be informed immediately to do the needful.

This supercedes F.D Circular No. GIS-II-6/05-26664(234)/F, dated 01.06.2005.

**Yours faithfully,**

**Sd/-**

**Additional Secretary to Government**

**PROPOSAL FORM FOR DEATH CLAIM UNDER  
GROUP INSURANCE SCHEME**

**To**

**The Finance Department,  
Government of Orissa, Bhubaneswar.**

**Sub: -Payment of death claim to the beneficiaries.**

1. Full name of the deceased employee :
2. Marital status of the deceased employee :
3. Name of the Office / Department :
4. Designation of the deceased employee :
5. Scale of Pay :
6. Pay at the time of death :
7. Pay at the time of last deposit :
8. Quantum of deposit towards G.I.S. at the time of death :
9. Full address of the office where the deceased employee was serving :
10. Date of Birth :
11. Due Date of Retirement :
12. Date of death (Copy of death certificate duly attested by the Head of Office / D.D.O. should be attached) :
13. Whether deceased employee was under Government aided Non Government Educational Institution or under Urban Local Bodies :
14. Amount of one time refundable deposit realized from the deceased employee (GIS Pass Book of the deceased employee should be attached) :
15. Name and relationship of the legal heir (Copy of legal heir certificate duly authenticated by the Head of Office / D.D.O. should be attached) :
16. Address of legal hair for correspondence :

I/ We certify that the above employee was covered under the G.I.S. for the employees of the Government / Aided Non-Government Educational Institutions/ Four Universities/ Regional Engineering College, Rourkela/ Board of Secondary Education, Orissa/ Urban Local Bodies as on the date of death. I/ We have obtained satisfactory proof of death of the deceased employee. I/ We hereby declare that the answer to the above questions are true in every respect.

**Place:**

**Signature**

**Date:**

**Designation**

**Full name of the Drawing and  
Disbursing Officer**

Check-list for verification by the D.D.O.  
before sending the death claim proposal

1. Original GIS Pass Book with upto date entries..
2. Copy of the death certificate attested by Head of Office / D.D.O.
3. Copy of the legal heir certificate attested by Head of Office / D.D.O.
4. Present address for correspondence with legal heir.
5. One time deposit and obsequies must be paid to the legal heir before sending the proposal. It must be entered in the GIS Pass Book.
6. Write full name of the D.D.O. in the proposal form.



**MATTERS RELATING  
TO  
FREEDOM FIGHTER PENSION**





**FINANCE DEPARTMENT**

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**No.FFP-98/2010- 44517/F., dt. 25.10.2010**

From

Sri S. S. Ray,  
Under Secretary to Government

To

The Director of Treasuries & Inspection,  
Odisha, Bhubaneswar

**Sub: Grant of Dearness Relief to the Freedom Fighters and their eligible dependants under the Swatantrata Sainik Samman Pension (SSSP) Scheme, 1980 w.e.f. 01.08.2010.**

Sir,

I am directed to enclose herewith a copy of the letter No. 8-2-2010-FF(P) dated 06.10.2010 along with copy of its enclosures received from Government of India, Ministry of Home Affairs on the above subject and to say that Government of India have granted another instalment of Dearness Relief to various categories of Freedom Fighters and their eligible dependants @ 27% w.e.f 01.08.2010. As such, the Freedom Fighters and eligible dependants of the deceased Freedom Fighters, in receipt of the Central Swatantrata Sainik Samman Pension are now entitled to draw Dearness Relief @ 123% (96% + 27%) w.e.f 01.08.2010.

It is therefore, requested that all the District Treasury / Special Treasury / Sub-Treasury officers of the State may be instructed for payment of Dearness Relief at the enhanced rate as indicated therein after receipt of the authorisation from the Accountant General, Odisha, Bhubaneswar.

**Yours faithfully,**

**Sd/-  
Under Secretary to Government**





